



City Council

6:00 p.m., Tuesday, May 25, 2021
Council Chambers
1207 Palm Boulevard, Isle of Palms, South
Carolina

Public Comment:

All citizens who wish to speak during the meeting must email their first and last name, address and topic to rhanna@iop.net no later than **3:00 p.m. the business day before the meeting**. Citizens may also provide public comment here:
<https://www.iop.net/public-comment-form>

Agenda

1. **Introduction of meeting** and acknowledgement that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.
 - a. Invocation
 - b. Pledge of Allegiance
 - c. Roll Call
2. **Citizens' Comments**
3. **Consent Agenda**
 - a. Approval of Previous Meetings' Minutes
 - i. Regular Meeting – April 27, 2021
 - ii. Special Meeting – May 21, 2021
 - b. Consideration of proposal from Salmons Dredging for the removal and disposal of pile laying on seafloor adjacent to dock C in the amount of \$17,230 [Marina Rehabilitation Project, Available Contingency \$372,635]
 - c. Consideration of recommendation from the Public Safety Committee of purchase of a 2021 Ford Ranger in the amount not to exceed \$35,000 [State contract base price \$22,253] for the Fire Inspector [FY21 Budget, Capital Projects, Fire Department, Capital Outlay \$1,994,687]
 - d. Consideration of recommendation from the Public Works Committee of award of a contract in the amount of \$18,850 to Truluck Construction, Inc. to install drainage infrastructure and grading to address drainage issue at the intersection of 34th and Hartnett Boulevard [FY21 Budget, Capital Projects Fund, Public Works, Drainage Contingency, \$320,000, pg. 18, ln. 54]
4. **Reports from Standing Committees**
 - a. **Ways and Means Committee**
 - i. Consideration of proposals for marina parking lot improvements and approval of an amount not to exceed \$50,000 for improvements per marina restaurant lease

b. Public Safety Committee

Approval of law enforcement assistance & support agreement with Charleston County Sheriff's Office

c. Public Works Committee

Discussion and consideration of the formation of an Environmental Advisory Committee consisting of seven (7) adult citizens, one (1) college student, one (1) high school student, and a City Council liaison.

d. Recreation Committee

e. Personnel Committee

Appointment of Ted McKnight to the Board of Zoning Appeals

f. Real Property Committee

Discussion and consideration of a noise agreement between Marker 116, LLC and the City of Isle of Palms

5. Reports from City Officers, Boards and Commissions

- a. **Board of Zoning Appeals** – minutes attached
- b. **Planning Commission** – minutes attached
- c. **Accommodations Tax Advisory Committee** – no meeting

6. Reports from Special or Joint Committees – None

7. Petitions Received, Referred or Disposed of – None

8. Bills Already in Possession of Council

- a. Ordinance 2021-05 - An Ordinance to Raise Revenue and Adopt a Budget for the City of Isle of Palms, South Carolina, for the Fiscal Year Beginning July 1, 2021 and Ending June 30, 2022
- b. Ordinance 2021-06 - An Ordinance Amending Title 7, Licensing and Regulation, Chapter 1, Business Licenses, Article A, General Provisions, Section 7-1-3, 7-1-4, And Section 7-22-22, Classification and Rates, SIC 6513; NAICS 53111- Lessors of Residential Housing Units- Less Than Ninety (90) Days
- c. Ordinance 2021-07 - An Ordinance Amending Title 5, Planning And Development, Chapter 4, Article 8, Flood Damage Prevention, Sections 5-4-152 Through 5-4-171, of the City of Isle of Palms Code of Ordinance, to Chapter 4, Zoning, Article 2, District Regulations

9. Introduction of New Bills, Resolutions and Proclamations

Consideration of a resolution to encourage unvaccinated people to use face coverings in public indoor areas within the limits of the City of Isle of Palms

10. Miscellaneous Business

- a. Consideration of application for commercial surf instruction permission from Kai Dilling
- b. Consideration of city sanctioned event status for Darius Rucker Concert at the Windjammer on June 9, 2021
- c. Next meeting: Regular Meeting: 6:00 p. m., Tuesday, June 22, 2021

11. Executive Session – If needed.

12. Adjournment



CITY COUNCIL MEETING
6:00pm, Tuesday, April 27, 2021
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

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

Staff Present: Administrator Fragoso, Asst. Administrator Hanna, Attorney Hinchey, various department heads

2. Citizens' Comments

Isaac Cramer, Executive Director for the Charleston County Board of Elections, spoke to City Council about the differences between majority and plurality voting outcomes. He said that most municipalities use the plurality method in their elections. He recommended the change to plurality. Council Member Moye asked about the rank choice option with regards to tabulating votes. Mr. Cramer said that rank choice is an option for military and Americans voting from overseas but not for local voting. The option to have rank choice would need to be changed from the State Legislature.

3. Consent Agenda

MOTION: Council Member Streetman made a motion to approve the items on the Consent Agenda, and Council Member Bell seconded the motion. The motion passed unanimously.

A. Approval of Previous Meetings' Minutes

- i. Regular Meeting – March 23, 2021
- ii. Special Meeting – April 6, 2021
- iii. Special Meeting – April 16, 2021

B. Approval of FY22 CTC "C" funding requests for the Waterway Boulevard Multi-use Path Elevation Project and the Phase III Drainage Forest Trail Outfall Improvement Project

C. Approval of replacement of 2003 Mack Flatbed in the amount of \$97,260 [FY21 Budget, Public Works, Capital Projects Fund, \$40,000; Hospitality Tax Fund, \$40,000, and State Accommodations Fund, \$40,000]

D. Approval of replacement of tables and chairs from the Public Safety Building's Training Room/Emergency Operations Center in the amount of \$21,816 [PSB Rehabilitation Project, Contingency, \$692,947]

E. Approval of application for funding for the MUSC Hollings Cancer Center's LOWVELO bike ride event in the amount of \$10,000 [FY22 Budget, State Accommodations Tax Fund, General Government, Programs/Sponsorships, \$25,000]

F. Approval of an amount not to exceed \$15,000 to engage a traffic engineer to review the recent modifications to the IOP Connector and represent the City in discussions with SCDOT and other stakeholders regarding potential solutions to address traffic congestion [\$15,000 included in the FY22 proposed budget]

4. Reports from Standing Committees

A. Ways and Means Committee

Council Member Pounds briefly reviewed the minutes of the April 20, 2021 meeting and the financial statements through March 31, 2021. Revenues are just under \$16M against the budget of \$18M. The City is forecasted to end FY21 at \$20.4M. Expenses are just over \$14M against a budget of over \$24M. Several large expenditures, including the purchase of new fire truck and Phase 3 Drainage, are being moved to FY22. Cash on hand at the end of FY21 is expected to be \$26M, with \$6M of that being unspent bond proceeds for Phase 3 Drainage and \$8M restricted for tourism and beach preservation.

Consideration of recommendation from the Public Works Committee to approve change order to the Thomas & Hutton contract in the amount of \$43,300 for additional permitting efforts for the Phase 3 Drainage Project

MOTION: Council Member Pounds made a motion to approve the change order to the Thomas & Hutton contract in the amount of \$43,300. Council Member Bell seconded the motion. The motion passed unanimously.

Council Member Smith asked about the possibility of making the CARTA Beach Shuttle free to encourage its use. Council Member Bell said it would be put on the Public Safety Committee agenda.

Council Member Ward asked for changes to the ordinance regarding payment of business licenses. Consideration of such changes is on the agenda to discuss later in the meeting.

B. Public Safety Committee

Council Member Pounds reviewed the minutes of the April 8, 2021 meeting.

Council Member Streetman encouraged people to take advantage of "Coffee with a Cop" and commended Chief Cornett for this effort. Council Member Moye congratulated the Police Department for being recognized by the State for its work with DUIs.

C. Public Works Committee

Council Member Ward reviewed the minutes of the April 12, 2021 meeting.

Administrator Fragoso said the RFP for the Master Drainage Plan is out and is due in mid-May. She also shared details of a meeting being held on Wednesday, April 28: “Mayor Carroll reached out to his counterparts, the other mayors around, our neighboring communities, and also reached out to the COG to facilitate a meeting with mayors, administrators, police chief of not only Mt. Pleasant, Sullivan’s Island, but also folks from Charleston County EMS, and of course, Secretary Hall from DOT will be in attendance. The goal is to discuss the beach traffic issues and challenges that not only affect the outcomes that are affecting other beach communities with the goal of developing some type of strategy of all of us working together to meet these new challenges that are really being pushed as a result of population growth in our tri-county region.”

D. Recreation Committee

Council Member Smith reviewed the minutes of the April 12, 2021 meeting.

E. Personnel Committee

Council Member Moye reported that the Personnel Committee did not meet in April. He will be emailing Council members about the upcoming evaluation for the City Administrator.

F. Real Property Committee

Council Member Streetman reviewed the minutes of the April 5, 2021 meeting.

Administrator Fragoso reported that the restaurant permits are on hand and being evaluated by Director Kerr, who said they will likely issue their construction permits at the end of the week.

Administrator Fragoso said the owners are estimating a four-month time period between receiving a construction permit and completing the outdoor work. Interior work is expected to be complete in 5-6 months.

She also reported that the RFP for the 42nd Avenue beach path is out, and bids are expected next week.

5. Reports from City Officers, Boards, and Commissions

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

6. Reports from Special or Joint Committees – none

7. Petitions Received, Referred or Disposed of – none

8. Bills already in Possession of Council

A. Emergency Ordinance 2021-04 – An ordinance to extend the state of emergency and alter emergency protocols in response to the COVID-19 pandemic

MOTION: Mayor Carroll made a motion to extend the emergency ordinance 60 days, and Council Member Moye seconded the motion.

Administrator Fragoso reviewed the provisions in the ordinance that would be extended by 60 days with Council approval including allowing City Council to meet virtually, authorizing the City Administrator to enact any plans necessary for the continuity in the delivery of government services, authorizing the City Administrator to cancel and revoke any special event permits taking place during the duration of the Emergency Ordinance, requiring residents and non-residents to comply with the Governor's Social Distancing mandates, requiring individuals to wear face coverings in retail and foodservice establishments, subjecting Short-Term Rentals to the Safety Standards and Guidelines, requiring businesses and restaurants to comply with the Governor's Emergency Orders and sanitation guidelines, and authorizing restaurants to offer outside dining.

Administrator Fragoso shared the status of face mask mandates in surrounding municipalities. Council members discussed the enforceability and necessity of maintaining the face mask requirement.

MOTION: Council Member Ward made a motion to amend by striking Provision 6 requiring face masks from the Emergency Ordinance and to allow it to expire on May 12. Council Member Pounds seconded the motion. The motion to amend passed unanimously.

Council Member Buckhannon would like to see the Real Property Committee review the ordinance regarding the allowance of outdoor dining services, hoping it could be amended to allow this option after the State of Emergency is lifted.

VOTE: The vote on the motion as amended passed unanimously.

Administrator Fragoso said that a resolution recommending the continued use of face masks will be on the agenda of the May City Council meeting.

9. Introduction of New Bills, Resolutions, and Proclamations

A. Consideration of Ordinance 2021-05 – An Ordinance to Raise Revenue and Adopt a Budget for the City of Isle of Palms, South Carolina for the Fiscal Year Beginning July 1, 2021 and ending June 30, 2022

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

Administrator Fragoso said the Public Hearing regarding the FY22 budget, scheduled for Tuesday, May 25, will be advertised in the *Post & Courier*, *The Island Eye*, and on the City's website. Staff has also been sharing information about some of the initiatives in the FY22 budget with the public.

Council Member Ward congratulated Council Member Pounds and City staff on a smooth budget process that does not include a tax increase.

VOTE: The motion passed unanimously.

B. Consideration of Ordinance 2021-06 – An Ordinance Amending Title 7, Licensing and Regulation, Chapter 1, Business Licenses, Article A, General Provisions, Sections 7-1-3, 7-1-4, and 7-22-22, Classification and Rates, SIC 6513; NAICS 53111-Lessors of Residential Housing Units-Less than Ninety (90) Days

Director Kerr explained this ordinance is in response to the State’s recent passing of the Business License Standardization Bill. He said, “This one is really a stop-gap measure to deal with the timing of the rental licenses on a staggered term from what the State law requires, and this is going to try to align the State law with our current code. Because of that timing, this is calling for basically a six-month rental license, and because it is only for six months, we have included in it basically a pro-rated fee at half of the rate of the existing fee.”

He does not expect this change to have a negative effect on the budget, but in fact may be slightly positive for the budget. He is prepared to explain this to the public as needed.

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

C. Consideration of Ordinance 2021-07 – An Ordinance Amending Title 5, Planning and Development, Chapter 4, Article 8, Flood Damage Prevention, Sections 5-4-152 through 5-4-171, of the City of Isle of Palms Code of Ordinance, to Chapter 4, Zoning, Article 2, District Regulations

Director Kerr said this is housekeeping amendment that “deals specifically with what is called in the community a Free Board Requirement. Basically, FEMA establishes a requirement elevation and then communities will establish some amount over that that is required to be elevated.” He added, “This is basically adopting what is already adopted in the building code in our actual local code to provide clarity and really to continue to get that CRS credit rating.”

Council Member Popson asked how this requirement relates to housing outside of the flood zone, and Director Kerr said, “If it is out of the flood zone, there is no requirement to elevate it.” Director Kerr further noted that “this Council very wisely established an island-wide minimum at 14’ regardless of what the flood maps say. So almost in every situation that requirement is this requirement anyway. So it has a more meaningful impact on existing houses that are subject to the 50% rule. But really for a new construction project, the 14’ requirement is always going to be higher than the flood requirement plus one.”

Director Kerr said the information regarding this is on the City’s website, but it is better explained on a case-by-case basis to the homeowner or builder.

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

D. Consideration of Safety Resolution 2021

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

10. Miscellaneous Business

A. Discussion of the City's Position Regarding South Carolina State Bill S40

Council Member Bell spoke strongly against S40, stating that it inhibits the City's right to "home rule." He said the City should strongly defend its rights as a City. He would like to see this further discussed by the Public Safety Committee. Council Member Pounds agreed that a fact-based conversation about the bill is needed. Mayor Carroll said S40 appears to only be targeting 4 communities in the state.

B. Discussion and consideration of changing majority voting to plurality in the municipal election

MOTION: Council Member Pounds made a motion to approve, and Council Member Buckhannon seconded the motion.

Council members discussed the vote tabulation options available. Council Member Moye would like to how the City might qualify to be a pilot program for rank choice vote tabulation. Council members agreed more information and discussion is needed, but also expressed concern about where the effort for change was coming from. Adding this topic to the November ballot as a non-binding advisory opinion was suggested.

Administrator Fragoso clarified that the referendum action taken by City Council earlier in the year was to develop a referendum question regarding the size of City Council, which still needs two readings before it can be added to the ballot.

Council Member Pounds and Council Member Buckhannon withdrew their motion to approve.

C. The next regular meeting of the City Council will be Tuesday, May 25, 2021 at 6pm.

11. Executive Session

MOTION: Council Member Bell made a motion to go into Executive Session in accordance with §30-4-70(a)(2) to receive a legal update and advice regarding the eviction proceedings against Tidal Wave Water Sports. Council Member Moye seconded the motion. The motion passed unanimously.

City Council entered into Executive Session at 7:26pm.

City Council returned from Executive Session at approximately 7:51pm.

MOTION: Council Member Bell made a motion to strongly reject the offer of settlement put before the Council by opposing attorney, Representative Goldstein, and continue to pursue legal claims as recommended by the City's attorney. Council Member Streetman seconded the motion.

13. Adjournment

Council Member Pounds made a motion to adjourn, and Council Member Smith seconded the motion. The meeting was adjourned at 7:53pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



SPECIAL CITY COUNCIL MEETING

11:00am, Friday, May 21, 2021

Virtual Meeting via Zoom call due to COVID-19 Pandemic

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

MINUTES

1. Call to order

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

Absent: Council members Buckhannon and Pounds

Staff Present: Administrator Fragoso, Asst. Administrator Hanna

2. Purpose – resolution in opposition to South Carolina Senate Bill S40 urging the Governor of the State of South Carolina to veto said bill.

Mayor Carroll read the conclusion of the resolution stating the City's opposition to S40 as "an unconstitutional denial of the City's right to equal protection, and in violation of the Home Rule Act" urging Governor McMaster to veto the bill.

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

3. Adjournment

Council Member Bell made a motion to adjourn and Council Member Moye seconded the motion. The meeting was adjourned at 11:04am.

Respectfully submitted,

Nicole DeNeane
City Clerk

City of Isle of Palms
Financial Summary as of April 30, 2021
(Dollars in Thousands)

	REVENUES			
	YTD Actual	Annual Budget	Remaining to Collect	YTD Actual as a % of Budget
General	\$ 9,823	\$ 10,663	\$ 840	92%
Capital Projects	3,533	3,280	(253)	108%
Muni Accom Tax	717	829	112	86%
Hospitality Tax	394	640	246	62%
State Accom Tax	1,374	1,460	86	94%
Beach Prserv Fee	721	832	111	87%
Marina	263	297	34	89%
Disaster Recovery	5	52	47	10%
All Other	168	165	(4)	102%
Total All Funds	\$ 16,998	\$ 18,218	\$ 1,219	93%

	EXPENDITURES			
	YTD Actual	Annual Budget	Remaining to Spend	YTD Actual as a % of Budget
	\$ 9,056	\$ 11,356	\$ 2,300	80%
	2,957	7,535	4,578	39%
	982	1,384	402	71%
	574	1,058	484	54%
	1,141	1,655	514	69%
	9	294	285	3%
	532	1,105	573	48%
	-	10	10	0%
	156	162	6	96%
	\$ 15,407	\$ 24,559	\$ 9,152	63%

General Fund Revenues					
	FY21 YTD Actual	FY21 Budget	% of FY21 Budget	FY20 YTD Actual	% of Prior YTD
Prop Tax	\$ 4,597	\$ 4,757	97%	\$ 4,397	105%
LO Sales Tax	567	641	88%	483	117%
Business Lic	1,422	1,012	141%	1,109	128%
Rental Lic	909	750	121%	958	95%
Other Lic	192	1,281	15%	199	96%
Build Pmts	589	338	174%	357	165%
From State	168	215	78%	126	133%
Parking	802	1,211	66%	581	138%
All Other	577	458	126%	471	123%
Total	\$ 9,823	\$ 10,663	92%	\$ 8,681	113%

General Fund Expenditures (YTD target = 83%)					
	FY21 YTD Actual	FY21 Budget	% of FY21 Budget	FY20 YTD Actual	% of Prior YTD
Mayor/Council	\$ 108	\$ 145	74%	\$ 116	93%
General Govt	1,566	2,041	77%	1,231	127%
Police	2,130	2,707	79%	1,938	110%
Fire	2,754	3,286	84%	2,836	97%
Public Works	1,141	1,391	82%	1,100	104%
Build & Lic	333	422	79%	341	98%
Recreation	758	1,038	73%	769	99%
Judicial	206	224	92%	154	134%
BSOs	60	102	59%	50	120%
Total	\$ 9,056	\$ 11,356	80%	\$ 8,535	106%

April Notes:

- Total City YTD revenues are \$16,998,000 or 93% of the FY21 budget of \$18,218,000. The current forecast estimates that the City will end the year with total revenues of \$20,741,000, which is \$2,523,000 or 14% ahead of budget.
- Total City YTD expenditures are \$15,407,000 which is 63% of the FY21 budget of \$24,559,000. The current forecast projects total FY21 expenditures of approximately \$19,994,000. Projects budgeted for FY21 that have been moved to FY22 include Drainage Phase (\$3,375,000) and the replacement of a Fire Engine (\$300,000).
- The current forecast predicts General Fund revenues will exceed General Fund expenditures by approximately \$990,000 for the fiscal year ending 6/30/21. The forecast assumes the \$990,000 will be transferred to the Capital Projects Fund, but this treatment won't be finalized by City Council until the year-end audit is completed.
- General Fund expenditures are forecast to end the year approximately \$138,000 higher than the budget. The primary drivers of this increase are all payroll related and include 1) higher than budgeted overtime in the Fire Dept due to several medical leaves of absence, 2) higher than budgeted wages in Public Works due to a CDL position that was filled earlier than expected, 3) unbudgeted part-time wages in Public Works for a public restroom attendant (budgeted as contract svcs in State Atax Fund) and 4) the re-instatement of the FY20 merit pool that was deferred due to Covid-19.
- The City has \$25.7 million in cash deposits. Approximately \$5.9 million of this total represents unspent bond proceeds and \$8.3 million is restricted for tourism related expenditures or beach preservation.



**Ways & Means Committee Meeting
6:00pm, Tuesday, May 18, 2021
1207 Palm Boulevard, Isle of Palms, SC 29451
and Virtual Meeting via Zoom call due to COVID-19 Pandemic
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

MINUTES

1. Call to Order

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

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

Also Present: Kirby Marshall, Jack Harrelson

2. Approval of previous meeting's minutes

Mayor Carroll made a motion to approve the minutes of the April 20, 2021 meeting, and Council Member Bell seconded the motion. The motion passed unanimously.

3. Citizen's Comments

Council Member Ward thanked everyone who reached out to him during his recent stay in the hospital. He said he was glad to be at the meeting.

4. Financial Statements – Treasurer Suggs

Treasurer Suggs reviewed the financial reports with Committee members. She said, "The forecast predicts above budget revenues and below budget expenses." She stated that she adjusted the forecast for property taxes down slightly but went up on the forecasted numbers for business licenses and building permits. Parking revenues are still forecasted to come in below budget.

The forecast for General Fund expenditures remains unchanged from last month. Revenues are at 93% of the budget, and Treasurer Suggs anticipates ending the fiscal year \$2.5M ahead of the budget. Expenditures are at 63% of budget with the forecast projecting to end the year at \$20M. The current forecast predicts that the General Fund will have excess revenues over expenses of \$990,000. City Council will decide after the audit is complete how that overage is to be split.

Accommodations Tax revenues are strong, 16% ahead of FY20 and 11% ahead of FY19. The third quarter State Accommodations Tax payment received was 10% ahead of FY19 and FY20.

Treasurer Suggs reported that Charleston County expects to reinstate the County Accommodations Tax pass-through to the Isle of Palms in the amount of \$508,000 for this fiscal year. None of those monies have been received to date, and it has not been included in the forecast. She added, “The County also advises they have included \$385,000 in their budget for FY22, but they also said disbursements will be based on 20% of actual collections on the Isle of Palms.” The County also stated they are interested in a contract that would lay out the “20% arrangement” with the City.

Hospitality Tax is strong, but not yet back to pre-COVID levels, likely due to the lack of a marina restaurant and the closure of Wild Dunes. Local Option Sales Tax continues to perform strongly as compared to FY19 and FY20.

A review of the Drainage Phase 3 project worksheet shows payments to Thomas & Hutton as well as two payments to Gulfstream in the amount of \$330,000. The Public Safety Building Rehabilitation project worksheet details change order credits, unspent contingency monies, and materials savings reductions resulting in \$881,000 remaining unspent. Monies for the training room furniture and parking lot gate repair will be taken from this amount when invoiced.

Updating the Committee on the status of the smaller internal drainage projects, Administrator Fragoso reported that one component of the work at 41st Avenue will likely be delayed until after the season since it will require two weeks of road closures. Council Member Bell would like to see that work completed prior to the restaurant opening.

Council Member Pounds reviewed the legal expenses summary.

5. Old Business –none

A. Discussion and consideration of FY22 Draft Budget

Council Member Pounds no changes have been made to the budget since the last meeting. There will be a Public Hearing for the budget ahead of the City Council meeting next week when a Second Reading of the FY22 Budget will be considered.

B. Update on Marina Dock Rehabilitation Project

Kirby Marshall of ATM and Jack Harrelson of Salmons Dredging gave a brief update on the Marina Rehabilitation Project. He reported that the demolition of the restaurant and face docks went well. The new docks for that area will begin their trip towards the island next week. The gangway construction company is behind schedule. They expect those to be ready at the end of June. He shared a slide detailing the updated construction schedule. The goal is to have the restaurant and face docks completed by the July 4th weekend and the Charter docks completed by mid-August. Construction on the fuel dock will be done following Labor Day. Full project completion is anticipated for mid-November.

Mr. Marshall reported there are no significant lapses in the bulkhead coating. Reports detailing the required testing and thickness will be part of the final reports to the City upon project completion. Mr. Harrelson noted the contractors in charge of the bulkhead recoating have been

very diligent in their work and he feels confident about the work they have done. He also said that marine life affixing to the bulkhead also provides protection.

Council Member Popson stated that he met and spoke with the project manager for the marina rehabilitation and it is “clear they know what they are doing.” He believes the right company is doing the work at the marina.

Committee members briefly discussed the need for a bathymetric study of the marina.

Mr. Marshall and Mr. Harrelson described the process by which the fallen piling will need to be assessed and removed from the floor of Morgan Creek. The higher-than-anticipated cost for this particular project is as a result of the need for a three-person dive team and multiple sets of tools to complete the work.

C. Discussion and consideration of paid parking in 2022

Committee members discussed the need for continued work with SCDOT to resolve issues concerning paid parking. Council Member Moye said it will be necessary to be explicit in the goals and purpose of paid parking and “being very proactive in engaging both SCDOT as well as the broader community.” Mayor Carroll said all local communities need to engage in this conversation to make it easier for everyone to enjoy the beach in a “controlled and safe way.”

Committee members discussed the need to speak in opposition of S40 while it remains unsigned on Governor McMaster’s desk.

MOTION: Council Member Bell made a motion to direct City Administration “to work proactively with SCDOT to advance the City’s overall parking plan inclusive of potential paid parking and agreeable solutions that works for both our community and visitors to the island.” The matter will be remanded back to the Public Safety Committee for further guidance and discussion. Mayor Carroll seconded the motion. The motion passed unanimously.

6. New Business

A. Consideration of proposal from Salmons Dredging for the removal and disposal of pile laying on the seafloor adjacent to Dock C in the amount of \$17,230 [Marina Rehabilitation Project, Available Contingency \$372,635]

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

B. Consideration of recommendation from the Public Safety Committee of the purchase of a 2021 Ford Ranger in the amount not to exceed \$35,000 [State contract base price \$22,253] for the Fire Inspector [FY21 Budget, Capital Projects, Fire Department, Capital Outlay, \$1,994,687]

Administrator Fragoso noted this expense has been deferred many times and the truck needs to be replaced.

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

C. Consideration of recommendation from the Public Works Committee of award of a contract in the amount of \$18,850 to Truluck Construction, Inc. to install drainage infrastructure and grading to address drainage issue at the intersection of 34th and Hartnett Boulevard [FY21 Budget, Capital Projects Fund, Public Works, Drainage Contingency, \$320,000, pg. 18, ln. 54]

Administrator Fragoso said this is the low bid for this project has been recommended by staff. Director Kerr said the project will be completed within 60 days of the company receiving the Notice to Proceed.

MOTION: Mayor Carroll made a motion to approve, and Council Member Bell seconded the motion. The motion passed unanimously.

D. Consideration of proposals for marina parking lot improvements and approval of an amount not to exceed \$50,000 for improvements per marina restaurant lease.

As more information is needed, discussion on this matter is deferred and will be discussed at the next City Council meeting.

E. Consideration of proposal from IPW for the installation of Mr. Boardwalk along the 42nd avenue beach access path in the amount of \$111,108 to be offset by Greenbelt Program funding [FY21 Budget, Beach Preservation Free Fund, Capital Outlay, Repair/Replace/Add Beach Walkovers, \$120,000]

As more information is needed, discussion on this matter is deferred and will be discussed at the next City Council meeting.

7. Miscellaneous Business

The next meeting of the Ways & Means Committee will be Tuesday, May 18, 2021 at 6pm.

8. Executive Session

MOTION: Council Member Pounds made a motion to move into Executive Session in accordance with Section 30-4-70(a)(1) to discuss personnel matters related to the City Administrator. Council Member Streetman seconded the motion. The motion passed unanimously.

The Ways & Means Committee moved into Executive Session at 7:28pm.

The Ways & Means Committee returned from Executive Session at 7:44pm. Council Member Pounds said no decisions were made.

Council Member Moye spoke highly of City Administrator Fragoso's "dedication, work, skill, and tact" over the past 18 months.

MOTION: Council Member Moye made a motion “to provide a compensation increase above and beyond the budgeted approval in the amount of 6% to the City Administrator retroactive to the last increase.” Council Member Ward seconded the motion. The motion passed unanimously.

9. Adjournment

Council Member Buckhannon made a motion to adjourn and Council Member Moye seconded the motion. The meeting was adjourned at 7:47pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

OFFICIAL SEALED BID OPENING
RFB 2021-03 Marina Parking Lot Project
11:00 a.m., April 23, 2021
Council Chambers in City Hall
1207 Palm Boulevard, Isle of Palms, South Carolina

Present: Assistant City Administrator Hanna, Building and Planning Director Kerr

Assistant Administrator Hanna announced the sealed bid opening of the RFB 2021-03 Marina Parking lot Project Project. Assistant Administrator Hanna stated the Request for Bids (RFB) was advertised in accordance with the City's Procurement Code.

Bids:

1. Landscape Pavers LLC - \$142,765.00
2. Rakes Building and Maintenance Contractors, LLC DBA Blutide Marine Construction – \$83,692.00
3. Martin and Son Contracting, Inc. – \$169,000.00
4. Palmetto Clearing and Grading LLC - \$125,386.00
5. IPW Construction Group LLC - \$99,106.00
6. Green Wave Contracting Inc. - \$106,325.00
7. Truluck Construction, Inc - \$98,800.00

Assistant Administrator Hanna stated the proposals will be evaluated for accuracy and compliance with the specification as defined in the RFB. Assistant Administrator Hanna stated a contract will be executed in accordance with the instructions included in the RFB.



**Public Safety Committee
3:00pm, Thursday, May 6, 2021
1207 Palm Boulevard, Isle of Palms, SC
and broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

MINUTES

1. Call to order

Present: Council members Bell, Pounds, and Ward

Staff Present: Administrator Fragoso, Asst. Administrator Hanna, Chief Cornett, Deputy Chief Smith, Captain Swain

2. Approval of previous meeting's minutes

MOTION: Council Member Pounds made a motion to approve the minutes of the April 8, 2021 meeting, and Council Member Ward seconded the motion. The minutes passed unanimously.

3. Citizens' Comments -- none

4. Old Business

A. Update on angled parking on the non-ocean side of Palm Boulevard between 22nd and 40th avenues

Administrator Fragoso noted the new angled parking is going very well so far. Further education is needed to remind people to pull all the way into the spaces. SCDOT has spoken to the homeowners whose mailboxes had to be moved from the right of way. She will meet with TruGrid representatives about installing a small area of the product to assess a more aesthetically pleasing option for the parking bumpers. Chief Cornett said minimal parking violations have been issued with regards to this new parking arrangement and also believes it is working well.

Administrator Fragoso said she noticed increased litter in that area and has asked Public Works personnel to look at the area more closely on Mondays and Fridays. Additional equipment for picking up trash will be assigned to the Beach Services Officers.

B. Discussion of golf cart and low speed vehicle regulations and enforcement

Chief Cornett said the Police Department is proactively enforcing the laws around golf carts and low speed vehicles. They are working on how best to track the violations so they can be reported to the Committee and City Council. Council Member Bell suggested the Livability Officer continue to speak with the rental agencies so that island visitors are informed about the laws regarding the use of golf carts and low speed vehicles.

C. Discussion of coyote management

Chief Cornett said that his department will do a better job of educating the public about coyotes on the island. Increased sightings in April led to the capture of several over the weekend. The City cannot trap coyotes on private property. Chief Cornett said he is trying to partner with other agencies about wildlife management to further the education of his officers.

Administrator Fragoso noted that funding for trapping coyotes was taken out of the budget. The City's focus has been on educating the public through the City website. Committee members briefly discussed whether or not a placeholder needs to be put back in the budget for coyote management.

5. New Business

A. Discussion of Beach Shuttle between IOP and Mt. Pleasant and consideration of requesting to CARTA that the service be free

Assistant Administrator Hanna spoke with CARTA about the beach shuttle, noting they are heavily subsidizing the costs of the Beach Shuttle. It currently costs \$4/day/person. CARTA anticipates up to 100 riders/day depending on weather conditions. Business sponsorships of the weekend service were suggested as a means to defray the costs. Council Member Ward said he spoke with local businesses and only a few expressed interest in that option. Council Member Bell said the key to the success of the shuttle is collaboration among neighboring communities.

B. Consideration of purchase of a 2021 For Ranger in the amount not to exceed \$35,000 [State contract base price \$22,253] for the Fire Inspector [FY21 Budget, Capital Projects, Fire Department, Capital Outlay \$1,994,687]

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

C. Consideration of a request from IOP Beach Chair Company for approve to drive a motorized ATV on the beach for loading and unloading of beach rental equipment

Katrina Limbach came before the Public Safety Committee "requesting that we have access in Wild Dunes from owner's beach house north to Ocean Club just on the track of the trash truck line only running parallel with the shoreline from before 9am and after 6pm to drop loaded carts of chairs and umbrellas on the trash truck line to help us with our operations right now." She said they are having trouble accessing the beach and want to eliminate their carbon footprint by reducing the trucks coming in and out of Wild Dunes loading and unloading the chairs and umbrellas. She said the ATV will not go faster than walking speed and would only be on the beach from April 15 to September 30.

Council Member Bell expressed concern about the "slippery slope" that could open the door to other businesses asking for the same access.

Administrator Fragoso explained, "The City code prohibits any vehicle from being on the beach with several exceptions. Anything that is public safety or public health-related, emergency

vehicles are allowed to be on the beach, and the code provides some type of flexibility for City Council to approve the use of a particular vehicle. So this request, if it is approved by City Council would fall under those exemptions. There is an avenue for City Council when needed to change the code to consider this request and approve it.”

Administrator Fragoso said she will speak with City Attorney Hinchey about the necessity of a liability waiver.

Ms. Limbach said she has been in contact with all the regimes “because the long-term goal is for us is to work out of each regime” which is how similar situations are handled at beach communities in the southeast.

Council Member Bell expressed the need for a legal opinion on this request and asked Ms. Limbach to come before the full City Council on May 25 to further discuss the matter. Administrator Fragoso suggested that since the request is specific to a time of the year, City Council could consider allowing it this year as a pilot program like the surfing instruction to allow time to monitor and evaluate its success.

MOTION: Council Member Ward made a motion to recommend the issue to the City Council meeting on May 25. Council Member Pounds seconded the motion. The motion passed unanimously.

D. Consideration of Law Enforcement Assistance & Support Agreement with Charleston County Sheriff's Office

Chief Cornett said this is a standard mutual aid agreement that needs to be signed between the City and the new sheriff. He reported that there will be a marine aid agreement coming before the Committee in the future which will allow the Police Department to house and use one of the Sheriff's Department boats as part of the Metro Marine for the Charleston County area.

He explained the in-water, marked boat would be in the care of the Isle of Palms and “we would be able to utilize that boat for enforcement efforts on the Intracoastal Waterway and we would be able to assist the Sheriff's Department by responding to calls that come out for Dewees Island or Goat Island.” The agreement will include provisions for insurance, maintenance, and storage. Sheriff Graziano will also cover the costs involved with training three Isle of Palms Officers to operate the boat.

MOTION: Council Member Ward made a motion to recommend the approval of the mutual aid agreement to City Council. Council Member Pounds seconded the motion. The motion passed unanimously.

E. Discussion of the City's position on State Bill S40

Council Member Bell said this is “unnecessary legislation” that targets barrier islands. He said that the passing of S40 will not change anything on the Isle of Palms unless the 2015 Beach Parking Plan is revoked. He would like to see City Council pass a resolution against S40 as a breach of home rule.

MOTION: Council Member Ward made a motion to amend the agenda to allow for consideration of action on State Bill S40. Council Member Pounds seconded the motion. The motion passed unanimously.

MOTION: Council Member Bell made a motion to assign staff and the City Attorney to draw up a resolution in opposition to State Bill S40. Council Member Pounds seconded the motion. The motion passed unanimously.

F. Discussion of preparations for Memorial Day weekend

Chief Cornett reported that all command staff is currently working on the plan for Memorial Day weekend and securing additional staff from outside agencies to work that weekend. He said they may conduct a safety checkpoint one weekend evening. Administrator Fragoso noted that the Beach Service Officers are almost fully staffed this year.

G. Discussion of noise ordinance as it relates to amplified music at different times of the day

Council Member Bell stated that Mayor Carroll asked him to discuss this item in Committee “because there were some requests from front beach as it related to the particular zoning there and the way we treat the noise ordinances across the community.”

Administrator Fragoso noted there are sections of the code that are vague and conflicting. She agreed the language needs to be amended to address the concerns. Council Member Bell recommended staff work on tightening up the language and bring something more specific back to the Committee.

6. Highlights of Departmental Reports

A. Fire Department – Deputy Chief Smith

Chief Cornett reported that the Isle of Palms Fire Department has been awarded the 2020 Fire Safe Community Award. He said it is the first time the department has received the award and only 80 fire departments across the state received it.

Deputy Chief Smith reported a significant increase (120%) in calls received in April. Significant incidents included a propane leak on Seagrass Lane, a dumpster fire, and a fuel spill of 2100 gallons on April 30.

Council Member Bell asked about the possibility of showing trending data regarding response times. Deputy Chief Smith said that information can be retrieved from Charleston County. Chief Cornett said they are in communication with Charleston County EMS to see if they experience any delays as a result of the restriping of the IOP Connector. He said they will continue to monitor that situation.

B. Police Department – Captain Swain

Captain Swain noted that the Police Department also received an award from the South Carolina Department of Public Safety which recognized the department as the 2020 DUI Agency of the

Year for an agency sized 11-25 officers. The department affected 71 DUI arrests in 2020 and conducted social media and educational awareness campaigns regarding DUI.

Captain Swain reported there were 8 drug-related arrests in April, 6 DUIs (bringing the total to 21 for the year), and 833 parking citations. In addition, there were 12 collisions last month. He said these are typical numbers for this time of the year.

7. Miscellaneous Business

The next meeting of the Public Safety Committee will be on Thursday, June 10, 2021 at 3:00pm.

8. Adjournment

Council Member Ward made a motion to adjourn, and Council Member Pounds seconded the motion. The motion passed unanimously. The meeting was adjourned at 4:31pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

Office of the Sheriff



County of Charleston

Sheriff J. Al Cannon, Jr.

July 29, 2019

Chief Kevin Cornett
Isle of Palms Police Department
30 JC Long Blvd
Isle of Palms SC 29451

Dear Chief Cornett:

Enclosed are two original Law Enforcement Mutual Aid Agreements between Isle of Palms Police Department and the Charleston County Sheriff's Office signed by Sheriff Cannon.

Please sign both copies, return one to CCSO and keep the other for your files.

Sincerely,

Susan P Singleton
Executive Secretary
to the Sheriff

Enclosures

Administrative Office

3691 Leeds Avenue
N. Charleston, SC 29405
~ Sheriff ~
Voice (843) 554-2230
Fax (843) 554-2243

Law Enforcement Division

3691 Leeds Avenue
N. Charleston, SC 29405
~ Patrol ~
Voice (843) 202-1700
Fax (843) 554-2234

Al Cannon Detention Center

3841 Leeds Avenue
N. Charleston, SC 29405
Voice (843) 529-7300
Fax (843) 529-7406

Judicial Center

100 Broad Street, Suite 381
Charleston, SC 29401
Voice (843) 958-2100
Fax (843) 958-2128

LAW ENFORCEMENT MUTUAL AID AGREEMENT

This agreement is made and entered into this 24 day of September, 2019 by and between the **CHARLESTON COUNTY SHERIFF'S OFFICE** and the **CITY OF ISLE OF PALMS, SOUTH CAROLINA**.

WHEREAS, the Law Enforcement Assistance and Support Act, S.C. Code Ann. §23-20-10, et seq., provides for agreements to be entered into on behalf of a law enforcement agency in this State for the purpose of providing the proper and prudent exercise of public safety functions across jurisdictional lines, including, but not limited to, multijurisdictional task forces, criminal investigations, patrol services, crowd control, traffic control and safety, and other emergency service situations. Such agreements must not be permitted for the sole purpose of speed enforcement; and

WHEREAS, a mutual aid agreement entered into on behalf of a law enforcement authority must be approved by the appropriate governing body of each concerned county, incorporated municipality, or other political subdivision of this State, except that a County Sheriff, as an elected official whose office was created by the Constitution and general law of this State, is not required to seek approval from the Sheriff's governing body in order to participate in said mutual aid agreements; and

WHEREAS, the Charleston County Sheriff's Office and the City of Isle of Palms desire to enter into such an agreement for all proper purposes provided for in the Law Enforcement Assistance and Support Act; and

WHEREAS, the purpose of this Agreement is to define the scope of such mutual aid and the responsibilities of the parties; and

WHEREAS, during these activities, it is possible that law enforcement officers will respond to, become involved with, and/or deal with emergency situations, civil disorder, arrests, natural or manmade disasters, pursuits of criminal suspects, location of missing persons, criminal investigations, and/or any other matter typically handled by law enforcement, and the requesting agency desires replying agency's officers to have lawful authority and jurisdiction to respond to, become involved with, and/or deal with these or any other situations which may arise during the presence of replying agency's officers in the requesting agency's jurisdiction.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, it is the intent of the parties to share jurisdiction under this written agreement to the fullest extent permitted under South Carolina law and it is further agreed as follows:

1. VESTING OF AUTHORITY AND JURISDICTION

To the fullest extent permitted by the S.C. Constitution and the statutory and common law of this State, officers acting pursuant to this agreement shall be vested with authority, jurisdiction, rights, immunities, and privileges outside his resident jurisdiction for the purpose of investigation, arrest, or any other law enforcement activity for which the agreement is drawn. This agreement is in no way intended to affect any other multi-jurisdictional agreement(s) which may exist between the agencies. However, local ordinances adopted by a participating party shall not be deemed extended into areas of operation that are located outside the geopolitical territorial limits of that party.

2. PRIMARY RESPONSIBILITY

It is agreed and understood that the primary responsibility of the parties to this Agreement is to provide law enforcement services within the boundaries of their respective jurisdictions. Therefore, it is agreed that the law enforcement agency whose assistance is requested shall be the sole judge as to whether or not it can respond and to what extent it can comply with the request for assistance from the other agency.

3. PROCEDURE FOR REQUESTING LAW ENFORCEMENT ASSISTANCE

A request for assistance may be made by any agency head or on-duty supervisor as deemed prudent and necessary. Replying officers shall acknowledge their response to render aid as requested, and exert their best efforts to cooperate with and aid the requesting officer or agency. Replying officers shall report to the officer in charge of the requesting agency and shall be subject to the lawful orders and commands of that officer. Requests for aid and assistance pursuant to this agreement may be made by radio, telephone, fax, email, or in a written memorandum.

4. EQUIPMENT, FACILITIES, AND COMMUNICATIONS

Each party shall be responsible for the maintenance of its own equipment and shall supply necessary equipment for its law enforcement officers. The requesting agency will provide necessary facilities for law enforcement operations and will designate its location at the time assistance is requested unless otherwise agreed to by the Parties. Radio communications shall be on a mutually agreed channel, as may vary upon the specific operation or incident, and in accordance with established dispatch protocols.

5. PERSONNEL, COSTS AND RECORDS

Except as otherwise agreed between the parties in writing, each party shall maintain control over its personnel. Except as otherwise agreed between the parties in writing, each party shall bear its own costs incurred in the performance of its obligations hereunder, and shall keep its own personnel and other usual records as to its assigned officers.

6. COMPENSATION

This Agreement shall in no manner affect or reduce the compensation, pension, or retirement rights of any responding or assisting officer. These officers' compensation and benefits shall continue to be paid by the agency where they are permanently employed.

7. INSURANCE

Each party shall maintain such insurance coverage for general liability, workers' compensation, and other such coverage as may be required by law or deemed advisable by individual parties.

8. EMPLOYMENT STATUS

Nothing herein shall be construed or interpreted to imply that the law enforcement officers temporarily transferred in accordance with this Agreement shall be the employees of the law enforcement agency requesting such assistance.

9. MODIFICATION OR AMENDMENT

This agreement shall not be modified, amended, or changed in any manner except upon express written consent of the parties to this agreement.

10. FREEDOM OF INFORMATION ACT

Each party is responsible for compliance with the South Carolina Freedom of Information Act as may pertain to requests for records and materials in the respective law enforcement agency's control.

11. SEVERABILITY

Should any provision of this agreement be found to be unenforceable by any court or other competent authority, then the rest shall remain in full force and effect.

12. AMENDMENTS AND BINDING SUCCESSORS IN OFFICE

This agreement may be amended or modified only by written agreement of both parties. Each party agrees that any and all successors in interest to their office will be similarly bound by the terms of this agreement without necessitating execution of any amendment.

13. NO INDEMNIFICATION OR THIRD PARTY RIGHTS

The parties shall be solely responsible for the acts and omissions of their respective employees, officers, and officials, and for any claims, lawsuits and payment of damages that arise from activities of its assigned officers. No right of indemnification is created by this agreement and the parties expressly disclaim such. The provisions of this agreement shall not be deemed to give rise to or vest any rights or obligations in favor of any party or entity not a party to this agreement.

14. TERMINATION

This agreement may be terminated at any time upon thirty (30) days written notice to the other party to this agreement.

15. TERM AND RENEWAL

This agreement is effective as to each party at the date and time of signing and will automatically renew each anniversary date, year to year and term to term unless a party exercises its right to terminate as provided herein.

IN WITNESS WHEREOF, these parties have set their hands and seals at the date set forth above.

**CHARLESTON COUNTY
SHERIFF'S OFFICE**

J. Al Cannon, Jr.
Sheriff J. Al Cannon, Jr.

Date: 7/26/2019

CITY OF ISLE OF PALMS

K. Cornett
Kevin Cornett
Chief of Police

Date: 12/12/2019

Approved: Desirée Fragoso
Desirée Fragoso
City Administrator

Date: 9/25/2019

*Attach copy of Council resolution
approving Agreement



County of Charleston, South Carolina

Sheriff Kristin R. Graziano

Tuesday, April 20, 2021

Chief Kevin Cornet
Isle of Palms Police Department
Chief of Police
30 J.C. Long Boulevard, Isle of Palms, SC 29451

RE: Charleston County Sheriff's Office MOU

Dear Chief Kevin Cornet,

Please find enclosed two executed copies of the Law Enforcement Assistance and Support Agreement for your review and signature. Please execute your signature on both where so indicated and return one original to this office. Please retain one original for your files. We have enclosed an envelope for your convenience.

Thank you,

Shaundra Y. Scott
Charleston County Sheriff's Office
General Counsel
3691 Leeds Ave.
North Charleston, SC 29405
843-554-2231

STATE OF SOUTH CAROLINA)	
)	
)	LAW ENFORCEMENT
COUNTY OF CHARLESTON)	ASSISTANCE AND SUPPORT AGREEMENT

This agreement is made and entered into this 14th day April, 2021, by and between the **ISLE OF PALMS POLICE DEPARTMENT**, 30 J.C. Long Boulevard, Isle of Palms, SC 29451 and **the CHARLESTON COUNTY SHERIFF'S OFFICE**, 3691 Leeds Avenue, North Charleston, SC 29405.

WHEREAS, South Carolina Code Ann. Section 23-20-10, et. seq., provides for contractual agreements between and among state, county, municipal and local law enforcement agencies for the purpose of providing the proper and prudent exercise of public safety functions across jurisdictional lines;

WHEREAS, the **CHARLESTON COUNTY SHERIFF'S OFFICE** desires to enter into such an agreement with the **ISLE OF PALMS POLICE DEPARTMENT** for the purposes of securing to each other the benefits of mutual aid in the event of natural disaster, disorder, special events, emergency situations, and any other law enforcement activities;

WHEREAS, the purpose of this Agreement is to define the scope of such mutual aid and the responsibilities of the parties; and

WHEREAS, during these activities, it is possible that law enforcement officers will respond to, become involved with, and/or deal with emergency situations, civil disorders, arrests, natural or manmade disasters, pursuits of criminal suspects, location of missing persons, criminal investigations, and/or other matter handles by law enforcement, and the requesting agency desires replying agency's officers to have lawful authority and jurisdiction to respond to, become involved with, and/or deal with these or any other situations which may arise during the presence of responding agency's officers in the requesting agency's jurisdiction.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, it is the intent of the parties to share jurisdiction under this written Agreement to the fullest extent permitted under South Carolina law and it is further agreed as follows:

1. VESTING OF AUTHORITY AND JURISDICTION

To the fullest extent permitted by the Constitution and the statutes of this State, officers assigned under the Agreement shall be vested with authority, jurisdiction, rights, immunities, and privileges outside of their resident jurisdiction for the purpose of investigation, arrest, or any other activity related to the criminal activity for which the agreement is drawn. This Agreement is in no way intended to effect any other multi-jurisdictional agreement(s) which may exist between the agencies. The assistance to be rendered pursuant to this Agreement shall solely involve responding law enforcement officers from one party's jurisdiction to the other. When so responding, such law enforcement officers shall have all powers and authorities of law enforcement officers employed by the requesting jurisdiction. However, local ordinances adopted by a responding party's jurisdiction shall not be deemed extended into areas of operation that are located outside the geopolitical territorial limits of that party.

2. REQUEST FOR ASSISTANCE

The responding law enforcement officers may be requested in response to any public safety function across jurisdictional lines, such as multijurisdictional task forces, criminal investigations, patrol services, crowd control, traffic control and safety, and other emergency service situations. Assistance provided in this Agreement includes, but is not limited to:

- A. Emergency Situation;
- B. Civil Disorders;
- C. Natural or Manmade Disasters;
- D. Mass Processing of Arrests;
- E. Transporting of Prisoners;
- F. Operating Temporary Detention Facilities & Housing Inmates;
- G. Arrests;
- H. Pursuits of Criminal Suspects;
- I. Location of Missing Persons;
- J. Traffic Control and Safety;
- K. Criminal Investigations; or
- L. Any Other Matter Handled by Law Enforcement for that Particular Jurisdiction.

3. PRIMARY RESPONSIBILITY

It is agreed and understood that the primary responsibility of the parties to this Agreement is to provide law enforcement services within the geographical boundaries of their respective jurisdictions. Therefore, it is agreed that the law enforcement agency whose assistance is requested shall be the sole judge as to whether or not it can respond and to what extent it can comply with the request for assistance from the other agency.

4. PROCEDURE FOR REQUESTING LAW ENFORCEMENT ASSISTANCE

- A. Request. A request for assistance shall only be made by the **Sheriff of Charleston County**, or his/her designee, or the **Isle of Palms Chief of Police**, or her/his designee. This request shall include a description of the situation creating the need for assistance, the specific aid needed, the approximate number of law enforcement officers requested, the location to which law enforcement personnel are to be dispatched, and the officer in charge of such location.
- B. Reply. A reply to any request for assistance shall only be made by the **Sheriff of Charleston County**, or his/her designee, or the **Isle of Palms Chief of Police**, or her/his designee. If the request is granted, the requesting law enforcement agency shall be immediately informed of the number of law enforcement officers to respond.
- C. Officer in Charge. The responding law enforcement officers shall report to the officer in charge of the requesting law enforcement agency at the designated location and shall be subject to the lawful orders and commands of that officer. The responding law enforcement officer shall exert their best efforts to cooperate with and aid the requesting law enforcement agency. The responding law enforcement officers shall be responsible at all

times for acting within the policies and procedures set forth in the policy and procedure manual of the law enforcement agency by which they are regularly employed.

- D. Release. The responding law enforcement officers shall be released by the officer in charge when their services are no longer required or when they are needed to respond to a situation within the geographic boundaries of their own jurisdiction; provided however, the responding law enforcement officers shall use their best efforts to complete the requested service prior to being released.

5. PERSONNEL, COSTS AND RECORDS

Except as otherwise agreed among the parties, each party shall maintain control over its personnel. Except as otherwise provided herein, each party shall bear its own costs incurred in the performance of its obligations hereunder, and shall keep its own personnel and other usual records as to its assigned officers.

Any and all records of law enforcement activities conducted pursuant to this Agreement shall be the property of and maintained by the agency conducting the activity, including any incident reports, citations, photographs, or other images captured on any photographic or digital media. Nothing contained herein prohibits or precludes any participating agency from making or maintaining a copy of such records referenced above.

6. REQUESTS FOR INFORMATION PURSUANT TO THE SOUTH CAROLINA FREEDOM OF INFORMATION ACT

Upon receipt, each agency participating in this Agreement must respond to requests for information pursuant to the South Carolina Freedom of Information Act.

7. COMPENSATION

This Agreement shall in no manner affect or reduce the compensation, pension, or retirement rights of any responding officer. Except as otherwise agreed, each party shall bear its own costs and expenses incurred in complying with this Agreement.

8. INSURANCE

Each party shall maintain such insurance coverage for general liability, workers' compensation, and other such coverage as may be required by law or deemed advisable by individual parties.

9. EMPLOYMENT STATUS

Nothing herein shall be construed or interpreted to imply that the law enforcement officers responding in accordance with this Agreement shall be the employees of the law enforcement agency requesting such assistance.

10. MODIFICATION OR AMENDMENT

This Agreement shall not be modified, amended, or changed in any manner except upon express written consent of the parties to this Agreement.

11. RESPONSIBILITY TO RESPECTIVE GOVERNING BODIES

Each party is responsible for any approval requirements to their respective governing body as may be required under South Carolina law.

12. SEVERABILITY

Should any part of this Agreement be found to be unenforceable by any court or other competent authority, then the rest shall remain in full force and effect.

13. BINDING SUCCESSORS IN OFFICE

All parties agree that any and all successors in interest to their offices will be similarly bound by the terms of this Agreement without necessitating execution of any amendment.

14. NO INDEMNIFICATION OR THIRD PARTY RIGHTS

To the extent provided by law, the parties shall be solely responsible for the acts and omissions of their respective employees, officers, and officials, and for any claims, lawsuits and payment of damages that arise from the activities of its officers. No right of indemnification is created by this agreement and the parties expressly disclaim such. The provisions of this Agreement shall not be deemed to give rise to or vest any rights or obligations in favor of any party or entity not a party to this Agreement.

15. TERMINATION

This Agreement shall be terminated at any time upon written notice to the other party to this Agreement.

16. TERM AND RENEWAL

This Agreement is effective as to each party at the date and time of signing and will automatically renew each anniversary date, year to year, and term to term unless a party exercises its right to terminate as further described herein.

17. USE OF EQUIPMENT AND FACILITIES

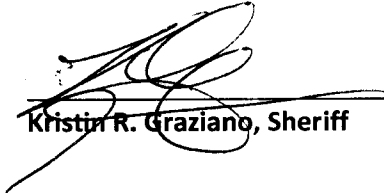
Each party shall be responsible for the maintenance of its own equipment and shall be responsible for the procurement of facilities unless otherwise agreed upon by the parties.

18. RADIO COMMUNICATIONS

Radio communications between the requesting law enforcement agency and the assisting law enforcement agency shall be maintained by use of the State regional radio channel system, unless a radio channel that is mutually shared by the parties hereto is otherwise available.

IN WITNESS WHEREOF, these parties have set their hands and seals at the date set forth above.

CHARLESTON COUNTY SHERIFF'S OFFICE



Kristin R. Graziano, Sheriff



Witness

ISLE OF PALMS POLICE DEPARTMENT

Kevin Cornet, Chief of Police

Witness



PUBLIC WORKS COMMITTEE
4:30pm, Wednesday, May 5, 2021
1207 Palm Boulevard, Isle of Palms, SC
and broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

Present: Council members Smith, Streetman, Ward

Staff Present: Asst. Administrator Hanna, Director Pitts, Director Kerr, Asst. Director Asero

2. Approval of previous meeting's minutes – April 12, 2021

Council Member Streetman made a motion to approve the minutes of the April 12, 2021 meeting, and Council Member Smith seconded the motion. The motion passed unanimously.

3. Citizens' Comments -- none

4. Department Reports – Director Pitts and Assistant Director Asero

Director Pitts reported that garbage collection totals are back to normal while yard debris remains elevated. Miscellaneous garbage is still higher than normal.

Asst. Director Asero reported on drainage projects at 25th Avenue and at 23rd & Forest Trail. He said Eadies is completing a comprehensive cleaning of the drainage culverts at Forest Trail.

Facilities maintenance work included the painting of the fencing at Front Beach, repair of a broken irrigation main wires at Front Beach, preventative maintenance service on the generator at City Hall, the replacement of an AC unit at City Hall, roof caulking at Fire Station 2, and annual backflow testing at all City buildings.

ROC has been installed at the Carmen Bunch golf cart path. City-owned street parking signs between 10th and 14th avenues along Ocean Boulevard have been installed. Staff completed a landscape design around some palm trees at Front Beach so that landscapers could see it and bid on completing the remainder of the project.

The landscape contractor, Pleasant Places, has begun cutting the area along Palm Boulevard with the new parking bumpers.

SCDOT has been on the island to repair the sinkhole on 41st, which reappeared after they left, so they will be back to correct the issue. Asst. Director Asero said he gave SCDOT an inventory of the streets maintained by them that are in need of repair.

5. **Old Business**

A. **Update on Phase III Drainage Project, small internal projects, and Waterway Boulevard path elevation**

Director Kerr said nothing further has been done with regards to the Waterway Boulevard path elevation project. Asst. Administrator Hanna said the lighting of the pathway will be considered as planning for the project moves forward.

Director Kerr said the work at 32nd Avenue is currently being held up while they wait for AT&T to shift some phone lines. He reported that the work at 41st Avenue is still two weeks from starting, which concerns staff as it gets closer to the summer season. They will be asking Gulfstream to consider working at night to get the project done quickly and with minimal interruption to traffic. This could lead to noise and bright lighting during that time period. Neighbors in the area will be notified should that become the work plan.

The stabilization work on Sparrow Lane is nearly complete.

B. **Update on island-wide Drainage Master Plan RFP**

Director Kerr reported that 5-6 firms were at the pre-bid meeting for this RFP. The bids are expected in June and will be reviewed by the Planning Commission before coming to the Public Works Committee for a recommendation to City Council. He said the intent is to select the most qualified company and hope their bid is within the budget.

C. **Discussion of the creation of an Environmental Advisory Committee**

Council Member Smith read the mission of the proposed Environmental Advisory Committee: “to advise Council on matters of environmental impacts, protections, conservation, and sustainability by exploring innovations, best practices, and data around changes. The committee would address matters as requested by City Council.” She envisions the 7-member committee meeting 6 times/year, serving 3-year staggered terms, and being selected by the Personnel Committee.

Council Member Ward suggested adding two academic positions to the committee, one for a high school student and one for a college student. He believes they should have voting privileges and receive academic credit for one-year’s-worth of committee involvement.

MOTION: Council Member Smith made a motion to recommend to City Council the formation of an Environmental Advisory Committee consisting of 7 adult citizens, 1 college student, 1 high school student, and a City Council liaison. Council Member Streetman seconded the motion. The motion passed unanimously.

6. **New Business**

A. **Discussion and consideration of RFP proposals for the installation of drainage infrastructure and grading to address the drainage issue at the intersection of 34th and Hartnett Boulevard**

Director Kerr said the Public Works Department has been aware of the drainage issues at this intersection for some time and has been working to find a cost-effective solution that would come from the Public Works drainage contingency fund. Six bids were received for the project, ranging in price from \$18,00 to \$60,000. Staff met with the low bidder, Truluck Construction, to discuss the bid and their readiness to proceed. Staff would like to recommend Truluck Construction for the project with the funding coming from the Public Works drainage contingency fund.

MOTION: Council Member Smith made a motion to recommend Truluck Construction's bid in the amount of \$18,850 with funding coming from the Public Works drainage contingency fund to the Ways & Means Committee for approval. Council Member Streetman seconded the motion. The motion passed unanimously.

B. **Discussion of potential solutions to drainage ditch erosion issues**

Committee members noted the need to address the growing drainage ditch issues around the island. Asst. Administrator Hanna said, "This [drainage ditch issue] is going to be part of what is considered there [in the Drainage Master Plan] and having a broader overall strategy will certainly contribute to reduced erosion." He reported that some partial funding assistance may be available through MS4.

Director Kerr said it is definitely in the City's best interest to have the banks along the ditches maintained. Staff has been discussing the issue with Thomas & Hutton on developing a policy to address ways in which citizens could stabilize the ditches on private property. He believes they could have a policy developed in a matter of weeks. Some of the work being done in the Phase III Drainage Project could help some of the ditch drainage. Council Member Ward asked Director Kerr to explain this issue to the City Council at the May meeting.

Director Pitts suggested that some homeowners could gutter their homes to divert runoff away from the ditches.

C. **Discussion of changes to the backyard service in Wild Dunes**

Director Pitts said there will be less backyard service in the future as the island population continues to increase. The efficiency of the garbage collection suffers due to the labor-intensive nature of the backyard service. He said 95% of backyard service is in Wild Dunes. There will be an increased need to move to commercial dumpsters in that area.

7. Miscellaneous Business

The next meeting of the Public Works Committee will be Wednesday, June 2, 2021 at 4:30pm.

8. Adjournment

Council Member Streetman made a motion to adjourn, and Council Member Smith seconded the motion. The meeting was adjourned at 5:30pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

Environmental Advisory Committee Proposal

- Our council has previously discussed creating as a way to add focus to environmental issues and provide more opportunities for citizen engagement.
- There are many examples of environmental advisory councils, committees and commissions advising local governments across the country. The state of PA has 140 municipal environmental advisory councils operating as of 2020. I looked more closely at PA guidelines and the Town of Cary, NC, in coming up with a potential framework.
- This makes a great deal of sense for a community like Isle of Palms, given the rich natural setting surrounding us and our responsibilities for protecting it.
- Public Works has a variety of high-profile issues to consider – drainage, sewer expansion, undergrounding powerlines in addition to normal operations– that makes it difficult to fully address environmental issues, which can involve other areas beyond Public Work’s traditional scope.

Suggested Mission: To advise City Council on matters of environmental impact, protections, conservation and sustainability by exploring innovations, best practices & data around changes.

Environmental Advisory Committee may address matters as requested by City Council and its committees, and on its own accord take up issues and initiatives that fit within its mission, with regular reporting to the council.

Goals to include:

- Protecting the environment, endangered species and natural resources.
- Reducing litter and pollution.
- Energy conservation.
- Environmental messaging and branding to promote best practices.
- Supporting Isle of Palms as a strong environmental leader in SC and model for other coastal communities.
- Developing and supporting partnerships with related community groups.

6 meetings a year – every other month

Membership

- 7 members
- 3-year terms, staggered
- Selected by Personnel Committee - typically at the same time other citizen committee appointments are made at the end of the year. In this inaugural year, the application process and selections would ideally be completed by May or June.
- Consider including a member of Public Works Committee as a liaison non-voting member.
- Process would encourage applicants with related expertise and engagement - professional or volunteer.
- The board would consist of seven (7) adult citizens one of which would be a City Council liaison, one (1) college student, and one (1) high school student.



**Recreation Committee Meeting
8:00am, Monday, May 3, 2021
1207 Palm Boulevard, Isle of Palms, SC
and broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

MINUTES

1. Call to order

Present: Council members Buckhannon, Pounds, and Smith

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

2. Approval of the previous meeting's minutes – April 12, 2021

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

3. Citizens' Comments -- none

4. Departmental Reports – Director Page

Director Page reported that 45 are signed up to attend Keenagers this week. The Yard Sale was well attended as was Day in the Park.

Summer camp will run June 21 – August 6 using the same COVID19 guidelines and protocols as last summer. The Piccolo Spoleto Sand Sculpting Contest is scheduled for June 5, and registration forms can be found on the City's website. A new Meditation group will begin meeting on May 13. Pickleball lessons continue to be popular while work on forming a pickleball league continues.

DNR will hold another Boating Safety class in June. Upcoming athletic activities include the IOP Beach Run on July 31, the Half Rubber Tournament in August, and the IOP Connector Walk/Run on October 2. COVID-related considerations are currently being developed for the Beach Run, which may include changing the location of the award ceremony at the end of the run.

5. Old Business

A. Discussion of adjustments and impact related to COVID-19 on recreation programming – covered in the departmental report

Open Gym Basketball will begin Saturday, May 14 following the end of the mask restrictions. The gym will be open from 7-8:30am on Saturdays.

B. Discussion of organized outdoor/beach recreation opportunities

Director Page reported the yoga instructors expressed concern about the weather and parking availability with regards to hosting yoga classes on the beach. While some of the yoga instructors occasionally host outdoor classes on the grounds of the Recreation Center, none have expressed interest in hosting them on the beach.

6. New Business

A. Update on IOP Connector Run and Walk for the Child – October 2, 2021

Director Page said a planning meeting for the Run/Walk is forthcoming.

B. Discussion of 2021 Farmer's Market

Director Page said staff continues to work on this initiative. Current thinking is to host the Farmer's Market on a specific day each month with the intent of making it more like a "small festival." They will try to plan one for June.

7. Miscellaneous Business

The next meeting of the Recreation Committee will be on Monday, July 12, 2021 at 8am.

8. Adjournment

Council Member Buckhannon made a motion to adjourn, and Council Member Pounds seconded the motion. The meeting was adjourned at 8:26am.

Respectfully submitted,

Nicole DeNeane
City Clerk



Personnel Committee
9:00am, Tuesday, May 4, 2021
Virtual Meeting via Zoom call due to COVID-19 Pandemic
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to Order

Present: Council Members Bell, Buckhannon, and Moye

Staff Present: Administrator Fragoso, Asst. Administrator Hanna, HR Officer Ladd

2. Approval of previous meeting's minutes

MOTION: Council Member Buckhannon made a motion to approve the minutes of the March 3, 2021 meeting. Council Member Bell seconded the motion. The motion passed unanimously.

3. Citizens' Comments – none

4. Old Business

A. Introduction of Human Resources and Payroll Officer

Administrator Fragoso introduced the new Human Resources and Payroll Officer, Janice Ladd. Ms. Ladd gave a brief overview of her work history prior to coming to the Isle of Palms.

B. Update on Wage and Compensation Analysis project

Asst. Administrator Hanna reviewed the process of work completed by Evergreen to date. Staff will be meeting with them on Wednesday for an update. Administrator Fragoso said they are about two weeks behind in their final deliverable. She supports the placeholders in the FY22 budget for the first phase of any salary adjustments recommended by the study. She noted that any adjustments will be part of a phased approach, starting with Public Safety. She will share the updated work schedule from Evergreen with the Committee.

5. New Business

A. Discussion and consideration of applicants to fill Board of Zoning Appeals vacancy

Administrator Fragoso said three applications were received for the opening on the Board of Zoning Appeals. The member who recently left was an attorney, and the Board would like to retain someone with judicial expertise since the Board serves a quasi-judicial function. Based on that qualification and the needs of BOZA, staff recommends Ted McKnight to fill the vacancy.

MOTION: Council Member Bell made a motion to recommend Ted McKnight to the Board of Zoning Appeals. Council Member Buckhannon seconded the motion.

Committee member briefly discussed whether or not it was necessary to interview all the candidates based on the staff recommendation and needs expressed by the Board.

VOTE: The motion passed unanimously.

B. Discussion of referendum question on reducing the size of City Council

Administrator Fragoso said she was looking for guidance from the Committee about the wording of the referendum question on reducing the size of City Council so that she could better direct the City Attorney on the drafting of the question. She detailed the options and outcomes of reducing the size of Council, noting it was important that citizens understand the implications of both options. Committee members agreed the question needs to be worded so that citizens will understand the outcome. The consensus was to word the question such that the reduction would be reduced by one person in each election cycle such that no one's term is shortened and to prevent the potential for a larger turnover in Council members in one cycle. Council Member Moye said, "The way that I would do that is in the 2023 election cycle have one two-year term that expires in 2025, and then get rid of those two seats in 2025."

Council Member Buckhannon suggested a reduced Council have equal representation across districts.

Should the citizens vote to reduce the size of City Council, it would take two election cycles before an impact is seen. Administrator Fragoso said she would ask City Attorney Hinchey to draft the question to bring before City Council at the end of May.

Committee members discussed the importance of the expression of neutrality in all communications about the referendum. Administrator Fragoso said she would have a third party review all materials to ensure neutral language.

C. Discussion of proposals for Assistant City Attorney

Administrator Fragoso has received three applications for the position of Assistant City Attorney. She said she would like to interview them first before bringing two options to the Committee for consideration.

6. Miscellaneous Business

The next meeting of the Personnel Committee will be Wednesday, June 9, 2021 at 9am.

7. Executive Session

MOTION: Council Member Moye made a motion to go into Executive Session in accordance with §30-4-70(a)(1) to discuss personnel matters related to the proposals for the Assistant City Attorney. Council Member Bell seconded the motion. The motion passed unanimously.

The Personnel Committee moved into Executive Session at 9:38am.

The Personnel Committee returned from Executive Session at 9:56am. Council Member Moye said no decisions were made.

8. Adjournment

Council Member Buckhannon made a motion to adjourn, and Council Member Bell seconded the motion. The motion passed unanimously. The meeting was adjourned at 9:56am.

Respectfully submitted,

Nicole DeNeane
City Clerk

On March 23, 2021, City Council voted to reduce the size of Council and present the question to the residents via a referendum in the November 2021 Municipal Election.

Possible Referendum Question

The City of Isle of Palms currently operates under a Council form of government with a Mayor and eight (8) Council members, each elected to four-year terms. All policy and legislative decisions are the responsibility of the Council. Candidates for office run in non-partisan, at-large elections for staggered four-year terms. The following question seeks voter input to the size of the City Council.

Question: Should the Isle of Palms City Council consider a reduction in the number of Council to a Mayor and six (6) Council members?

How could the reduction in council members occur to maintain staggered structure?

Option #1

Step 1: Change one (1) council member seat expiring in 2023 from a four-year term to a two-year term that would expire in 2025.

Step 2: Eliminate the two-year term and a four-year term expiring in 2025.

Option #2

All members of Council run 2 years after the referendum is approved and accomplish a new staggering structure at this election. If the Council is reduced from 8 to 6 members, the three to receive the highest vote totals would be elected to 4-year terms. The next three members would be elected to 2-year terms.

Application for Boards and Commissions

Applicant Name

First

Last

Position Sought

☐ Any

☐ Accommodations Tax
Advisory Committee

☐ Board of Zoning
Appeals

☐ Building Code Board of
Appeals

☐ Planning Commission

Home Phone

Work Phone

Mobile Phone

Email

Are you a resident of the Isle of Palms?

☒ Yes ☐ No

How many years have you lived in the Isle of Palms?

Address

Address Line 1

Address Line 2

City

State

Zip Code

Occupation and Title

Business or Employer Name

Have you ever served on a board or commission for the City of Isle of Palms or another local government?

☐ Yes ☒ No

If yes, please provide information about that service

Have you served as an elected official of local government?

☒ Yes ☐ No

Please list community and volunteer activities you may be involved in.

Are you currently in a position of responsibility in an organization or board that has received or is seeking funding from the City of Isle of Palms? If yes, list position and date of hire.

No

State your interest in serving on this Board or Commission.

I have a wealth of experience in the area of public safety including having written numerous pieces of criminal justice legislation and sentencing. Was previously president of the Pennsylvania District Attorneys Association and Vice Chair of the Pennsylvania Commission on Sentencing. Served on the Executive Committee of both organizations for 11 years.

Upload Résumé

Note: This is an application only and indicates your willingness to serve on an Isle of Palms Board or Commission. You will be notified when a seat is vacant and will be considered among other applicants. Final selection will be determined by the Isle of Palms City Council. Thank you for your interest in serving the Isle of Palms.



REAL PROPERTY COMMITTEE

1:30pm, Tuesday, May 4, 2021

1207 Palm Boulevard, Isle of Palms, SC 29451

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

MINUTES

1. Call to order

Present: Council members Moye, Popson, and Streetman

Staff Present: Administrator Fragoso, Asst. Administrator Hanna, Director Kerr

2. Approval of previous meeting's minutes – April 5, 2021

MOTION: Council Member Moye made a motion to approve the minutes of the April 5, 2021 meeting and Council Member Popson seconded the motion. The motion passed unanimously.

3. Citizens' Comments -- none

4. Marina Tenant Comments

Administrator Fragoso read an update on the status of the marina restaurant: "They are reporting that the interior demolition has been completed which has allowed the architects and the structural engineers to visually inspect framing and design of the roof securing and strapping system. The demo and removal of all electrical that was out of code has been completed as well as the kitchen hood that was also out of code. They have removed the ductwork that was old and unsafe. They have also completed the structural roof strapping that makes the rooftop bar area comply with code, and this has been inspected by City officials and passed. They have fixed and improved the slanted floor on the intercoastal side of the restaurant. The architectural plans have been submitted to the City Building Department for approval, and they have not yet been approved. The building inspector is going through those documents, and we expect they will be completed this week and we will be able to issue a construction permit."

She continued, "I did ask Director Kerr to review those plans in light of the presentation, and the conceptual design plans that they presented to City Council in February just to make sure that those architectural plans are consistent to the design concept that they presented."

The outside deck area had to be scaled back due to some encroachment in the critical area. The restaurant owners will be discussing the idea of offering food trucks during the summer with City staff later in the day. City code currently does not allow for that option, so it will need further review by City Council.

5. Old business

A. Update on marina dock rehabilitation project

Administrator Fragoso said Salmon's will begin demolition of Dock Area C the week of May 10. They will then remobilize the week of May 24 to begin the installation of the new dock in that area. Gangways and pilings are anticipated to arrive the week of May 24, with installation completed by June 7 followed by utility work. All the necessary paperwork for the new transformer has been filed with Dominion Energy. The design for the new fuel hut is expected by mid-May.

Administrator Fragoso said she has asked Kirby Marshall to work with Salmon's on three change orders, including the removal of the damaged piling from the floor of the waterway, work on the watersports dock, and the maintenance work needed on the dock adjacent to the restaurant.

She informed the Committee that the Builder's Risk Policy expires June 1. She has asked Salmon's for a quote to extend it one month. ATM thinks it could cost approximately \$15,000. A call is scheduled later in the week to discuss options and risks. The outcome will be brought before the Ways & Means Committee.

A revised work schedule has been requested.

B. Update on proposed ADA-compliant dual-purpose beach boardwalk at 42nd Avenue

Administrator Fragoso reported the bids for this project are expected on May 6 and will be brought before the Ways & Means Committee. Director Kerr stated that the RFP required that Mr. Boardwalk be used as the epay source as it was reported that the price of epay had not increased as lumber has. However, there has been a small increase in the price of epay. As builders are only giving lumber quotes that are good for three weeks, action on this project will need to be taken swiftly.

Director Kerr also said that they have reached out to OCRM for permission for the second turnaround spot along the path and they expect that will be granted. Materials for the second turnaround have not yet been purchased. He also said the boardwalk is not expected to float during a flooding event. The boardwalk materials will support vehicular traffic.

C. Update the proposed public dock and greenspace at the IOP Marina

Administrator Fragoso said there are no updates to this project as they are still awaiting the outcome of the eviction proceedings of the former tenant.

D. Discussion and consideration of noise agreement with Marker116, LLC

Administrator Fragoso expressed concern about some inconsistencies between Items C and D in the agreement. She would like to tighten the language such that if a noise incident is reported it will be dealt with immediately. Suggested changes to the language will be presented to the restaurant owners and to City Council for consideration.

6. New Business

A. Discussion and consideration of proposals for marina parking lot improvement

Administrator Fragoso said she has received 7 bid proposals for the improvements needed for the Marina parking lot. City Council agreed to make improvements up to \$50,000. However, the bids came in between \$84,000 and \$170,000. Director Kerr will be meeting with the lowest bidder to see if any changes can be made to the proposed amount without sacrificing the effectiveness of the improvements.

Administrator Fragoso said that ultimately it will be up to the tenant to decide how much over the \$50,000 they will be willing to pay. The matter will go before City Council. Improvements to the parking area need to be completed before the restaurant is opened.

B. Discussion of changes to the zoning ordinance to permanently allow outdoor dining at restaurants

7. Miscellaneous Business

The next meeting of the Real Property Committee will be held on Monday, April 5, 2021 at 1:30pm.

8. Adjournment

Council Member Moyer made a motion to adjourn and Council Member Popson seconded the motion. The meeting was adjourned at 2:11pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

STATE OF SOUTH CAROLINA)
) NOISE CONTROL AGREEMENT
COUNTY OF CHARLESTON)

This Noise Control Agreement (“Agreement”) is made and entered into this ____ day of _____, 2021, by and between The City of Isle of Palms, S.C., a South Carolina municipal corporation (“City”), and Marker116, LLC, a South Carolina limited liability company (“Tenant”).

WHEREAS, on February 23, 2016, the City amended Section 9-2-5(a)(3) of the City’s Code of Ordinances to exempt City-owned property subject to a commercial lease and a noise control agreement or permit from the prohibition on amplifiers and loudspeakers being operated at outdoor public places owned or under the control of the City; and

WHEREAS, Tenant is currently operating under a commercial lease with the City dated November 12, 2020; and

WHEREAS, Tenant desires to provide live entertainment to its restaurant patrons on the outdoor public grounds immediately surrounding the Tenant’s Restaurant, including musicians who use amplifiers; and

WHEREAS, Tenant will install improvements to the property to significantly reduce the sound emanating from the amplifiers into the adjacent residential neighborhoods; and

WHEREAS, the City wishes to allow the use of amplified music at the Tenant’s Restaurant subject to certain conditions which will protect the residents in adjacent neighborhoods from unreasonably loud or disturbing noise.

THEREFORE, in consideration of the premises and the mutual covenants and conditions set forth in this Agreement, the parties hereto agree as follows:

1. The City hereby agrees and grants permission for Tenant to use, maintain or operate loudspeakers, amplifiers or other mechanical or electrical devices for increasing the volume of sound

upon the outdoor public grounds immediately surrounding the Tenant's restaurant, subject to the following conditions:

A. Tenant agrees to at all times comply with the provisions of the City's noise ordinance, as may be amended from time to time;

B. Tenant agrees to employ sufficient noise abatement measures to ensure that the amplified sound is not in violation of the City's noise ordinance and cannot be heard inside residences in the adjacent neighborhoods;

C. Tenant agrees to immediately lower amplified sound levels when it determines or is informed that sound levels are too high. Tenant will be on notice that sound levels are too high if any of the following situations occur:

Deleted: promptly

- i. Amplified music can be heard inside residences in adjacent neighborhoods;
- ii. Residents have made complaints to the Tenant or the City Police Department;
- iii. City Police Officers have notified Tenant of complaints.

D. Tenant will provide the City with the name and phone number of the manager who is responsible for noise compliance. If residents contact this person, he/she will immediately determine whether sound levels are too high, and if so, immediately lower sound levels as needed to comply with this Agreement and the City's noise ordinance. As used in this paragraph, "immediately" shall mean within thirty (30) minutes of the receipt of a noise complaint or being advised by the City of a noise complaint. The Tenant after complying with the above requirements, shall, in addition, have thirty (30) days to provide the City with a written plan which will cure sound

Deleted: promptly

Deleted: The Tenant will have twenty-four (24) hours to respond to any noise complaints....

level problems by establishing [and assuring](#) lower levels, adding additional sound abating materials, and/or developing policies to ensure ongoing compliance with this Agreement.

2. In the event that Tenant violates any one of the conditions set forth herein, the City may, [in its sole discretion](#), immediately terminate this Agreement.

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

WITNESS:

The City of Isle of Palms, S.C.

By: _____

Title: _____

Marker116, LLC

By: _____

Title: _____



BOARD OF ZONING APPEALS

4:30pm, Tuesday, May 4, 2021

Virtual Meeting via Zoom call due to COVID-19 Pandemic

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

MINUTES

1. Call to order

Present: Glenn Thornburg, Elizabeth Campsen, Brian Abel, and Douglas Kerr,
Director of Planning

Absent: Arnold Karig

2. Approval of Previous Meeting's Minutes

Mr. Thornburg made a motion to approve the minutes of the March 9, 2021 meeting as presented, and Ms. Campsen seconded the motion. The motion passed unanimously.

3. Swearing in of applicants

There were no applicants to swear in.

4. Special Exceptions

A. #33-22nd Avenue

Director Kerr stated Margaret Schapp is requesting a special exception to allow the establishment of an office for a pet sitting business. She has indicated that the home will be used for office work only and there would be no business-related activity conducted on the property and no business-related traffic would come to the residence.

MOTION: Ms. Campsen made a motion to approve the request as submitted, and Mr. Thornburg seconded the motion. The motion passed unanimously.

B. #16-26th Avenue

Director Kerr said Michael Zinone is requesting a special exception to allow the establishment of a golf cart rental business at his home. He has indicated the golf carts would be stored off-site and that the home will be used for office work only. There will be no business-related traffic coming to the residence, and no employees working in the residence other than family members.

MOTION: Mr. Abel made a motion to approve the request and Mr. Thornburg seconded the motion. The motion passed unanimously.

6. Miscellaneous Business

Director Kerr reported that all Committees and City Council (with the exception of the Planning Commission) are now meeting in person in Council Chambers. The extension of the Emergency Ordinance allows for virtual meetings for an additional 60 days. Board members agreed to meet in Council Chambers for their next meeting.

Director Kerr also reported there will be a new Board member beginning next month. He will ask the City Attorney to conduct the annual legal briefing at that meeting. He said the Board may also need to discuss outdoor sales next month.

7. Adjournment

Mr. Thorburg made a motion to adjourn, and Mr. Able seconded the motion. The meeting was adjourned at approximately 4:40pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



Planning Commission Meeting
4:30pm, Wednesday, May 12, 2021
Virtual Meeting via Zoom call due to COVID-19 Pandemic
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to Order

Present: Scott Pierce, Ron Denton, Steven Corney, David Cohen, Sandy Stone, Marty Brown, Lisa Safford, and Douglas Kerr, Director of Planning

2. Approval of minutes

Mr. Stone made a motion to approve the minutes of the April 14 regular meeting, and Mr. Pierce seconded the motion. The motion passed unanimously.

3. New Business

Discuss housing data from Assessor

Commissioners discussed the additional data they would like to see from the Assessor's Office before moving forward with any further discussion of the data or the Housing Element. Director Kerr said he will request data reflecting 4% vs. 6% tax assessments for island properties. Commissioners will email Director Kerr any additional fields they would like included in the housing data.

4. Old Business

A. Review of the Land Use Element of the Comprehensive Plan

Commissioners briefly discussed the Land Use Element, noting that information regarding housing is needed to complete this section.

B. Initial Review of the Priority Investment Element of the Comprehensive Plan

Director Kerr reviewed information from MASC detailing what is to be included in the Priority Investment Element. This element should include a list of potential funding sources coupled with a list of projects that may be eligible for that funding. Commissioners would like to know more about the possible funding sources such as grants available to the City. Once that list has been compiled, Commissioners will then need to discuss possible projects that align with those funding sources.

Information from the Master Drainage Plan will need to be included in this element.

5. Miscellaneous Business

Director Kerr reported that the bids for the Master Drainage Plan are due May 17. He will distribute them upon receipt to the Commissioners for review. The Planning Commission will hold a Special Meeting on Thursday, May 27 to discuss the bids and determine which companies will be interviewed. Director Kerr would like to make a recommendation to the City Council at their June 22 meeting.

The next regular meeting of the Planning Commission will be Wednesday, June 9, 2021 at 4:30pm.

6. Adjournment

Mr. Pierce made a motion to adjourn, and Mr. Corney seconded the motion. The meeting was adjourned at approximately 5:44pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

ORDINANCE 2021-05

AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, FOR THE FISCAL YEAR BEGINNING JULY 1, 2021, AND ENDING JUNE 30, 2022

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

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

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

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

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

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

PASSED, APPROVED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF ISLE OF PALMS ON THIS ____ DAY OF ____ 2021.

Jimmy Carroll, Mayor

Seal

City Clerk

First Reading:
Public Hearing:
Second Reading:
Ratification:

City of Isle of Palms

FY22 Budget with Forecasts for FY23 - FY26

FIRST READING

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Police and Beach Service Officers	9-12, 17-18, 19-20, 23-26, 27-30, 31-34, 39-40, 48, 56
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City of Isle of Palms
FY22 BUDGET
SUMMARY OF KEY BUDGET INITIATIVES

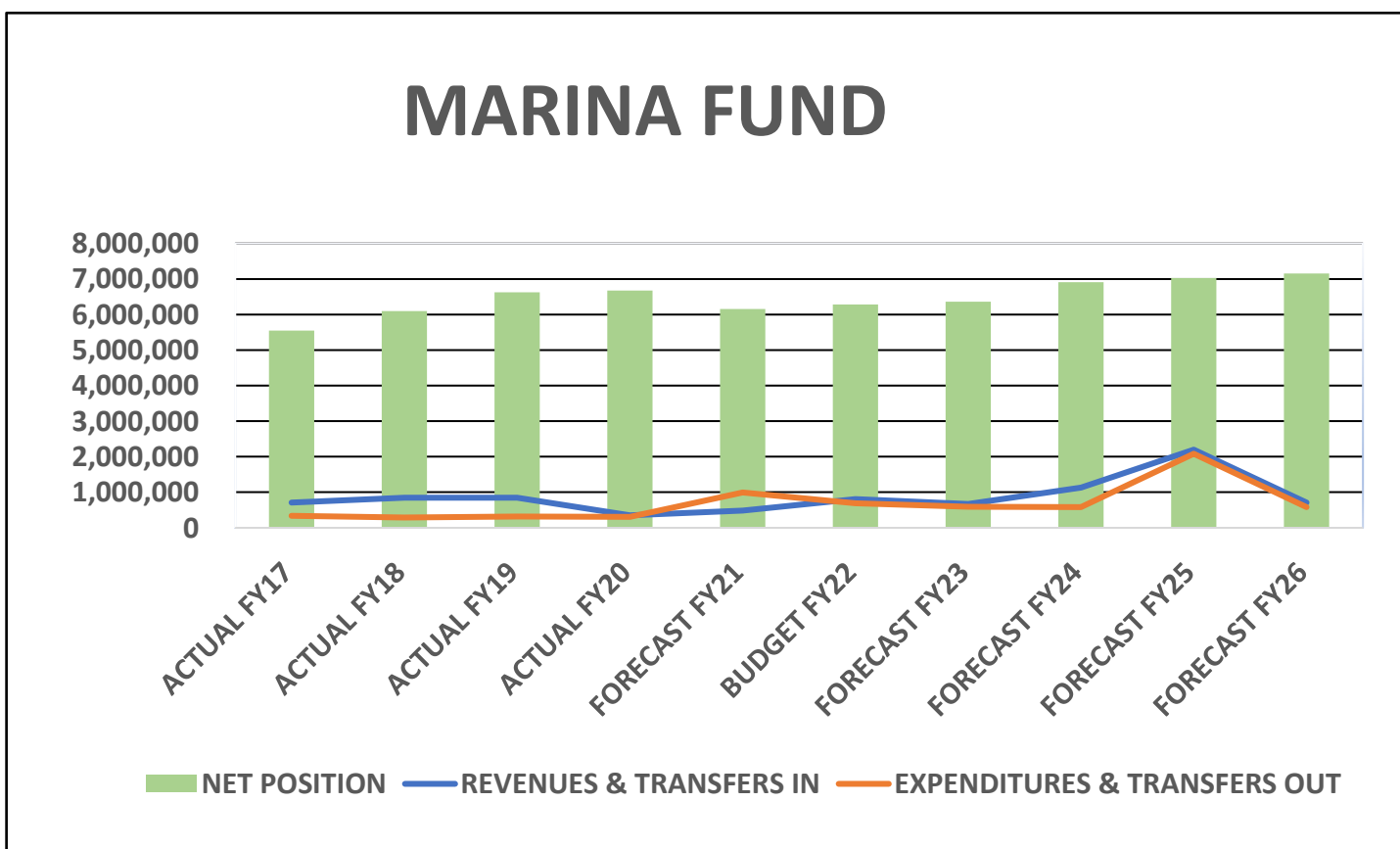
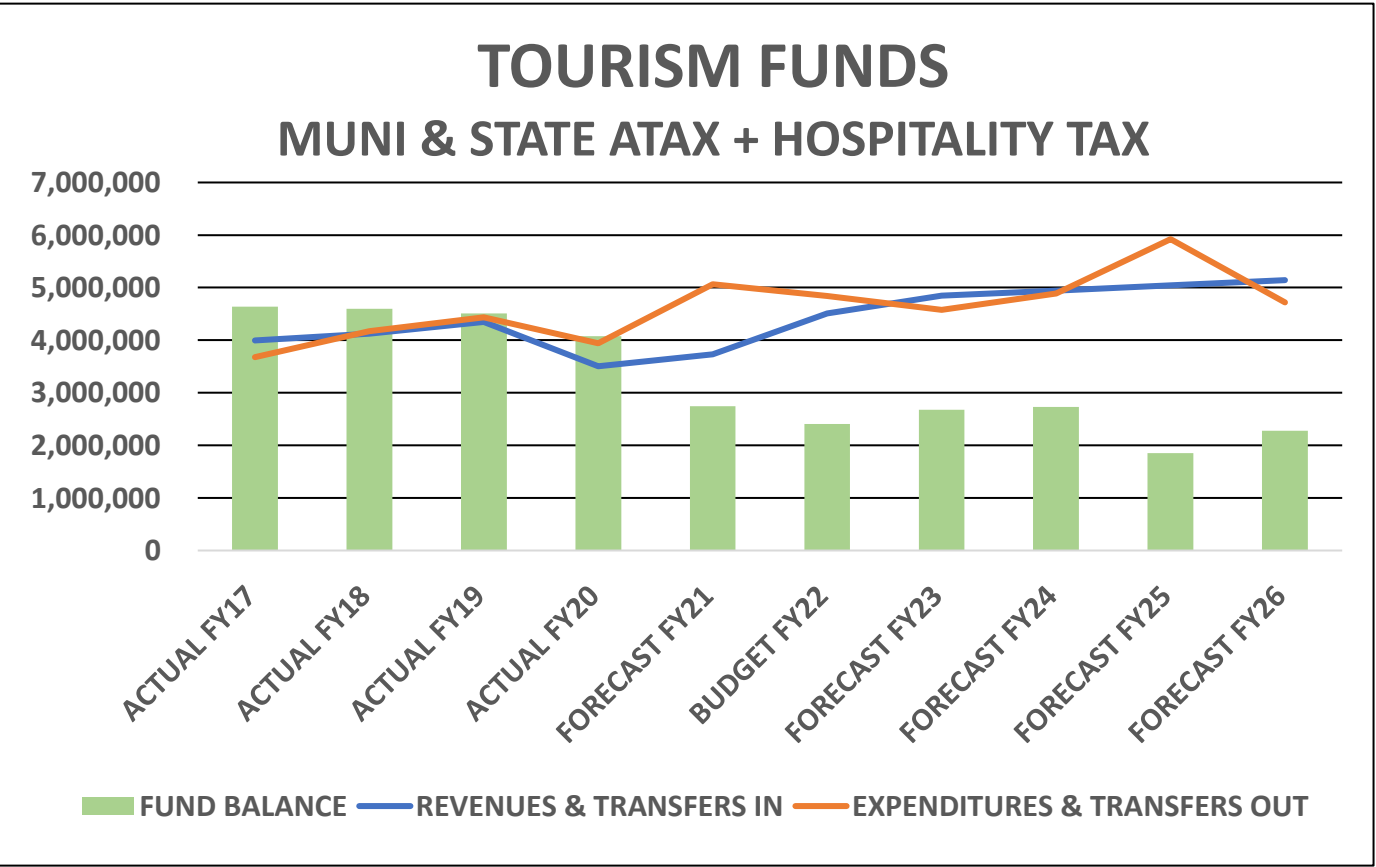
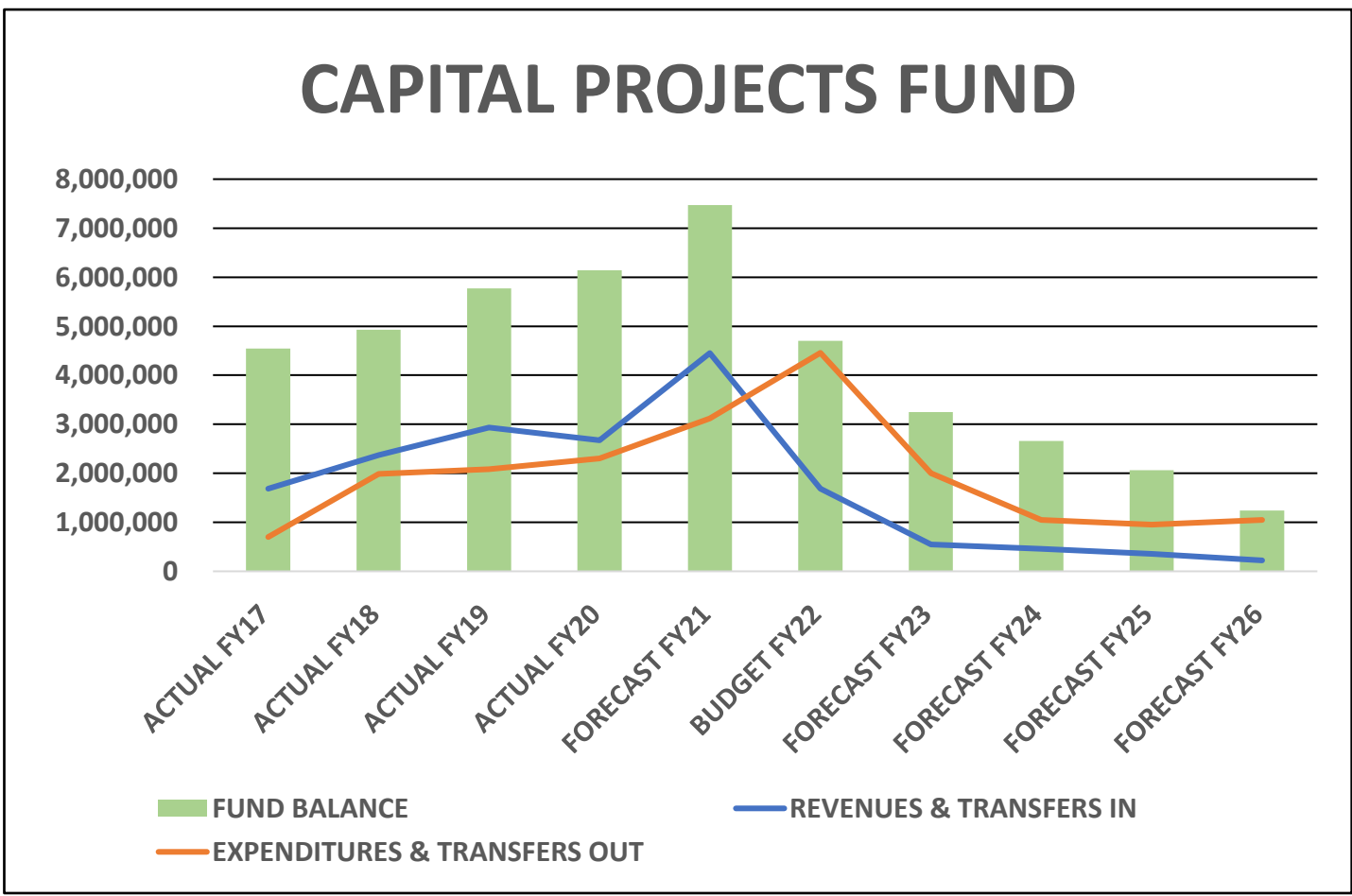
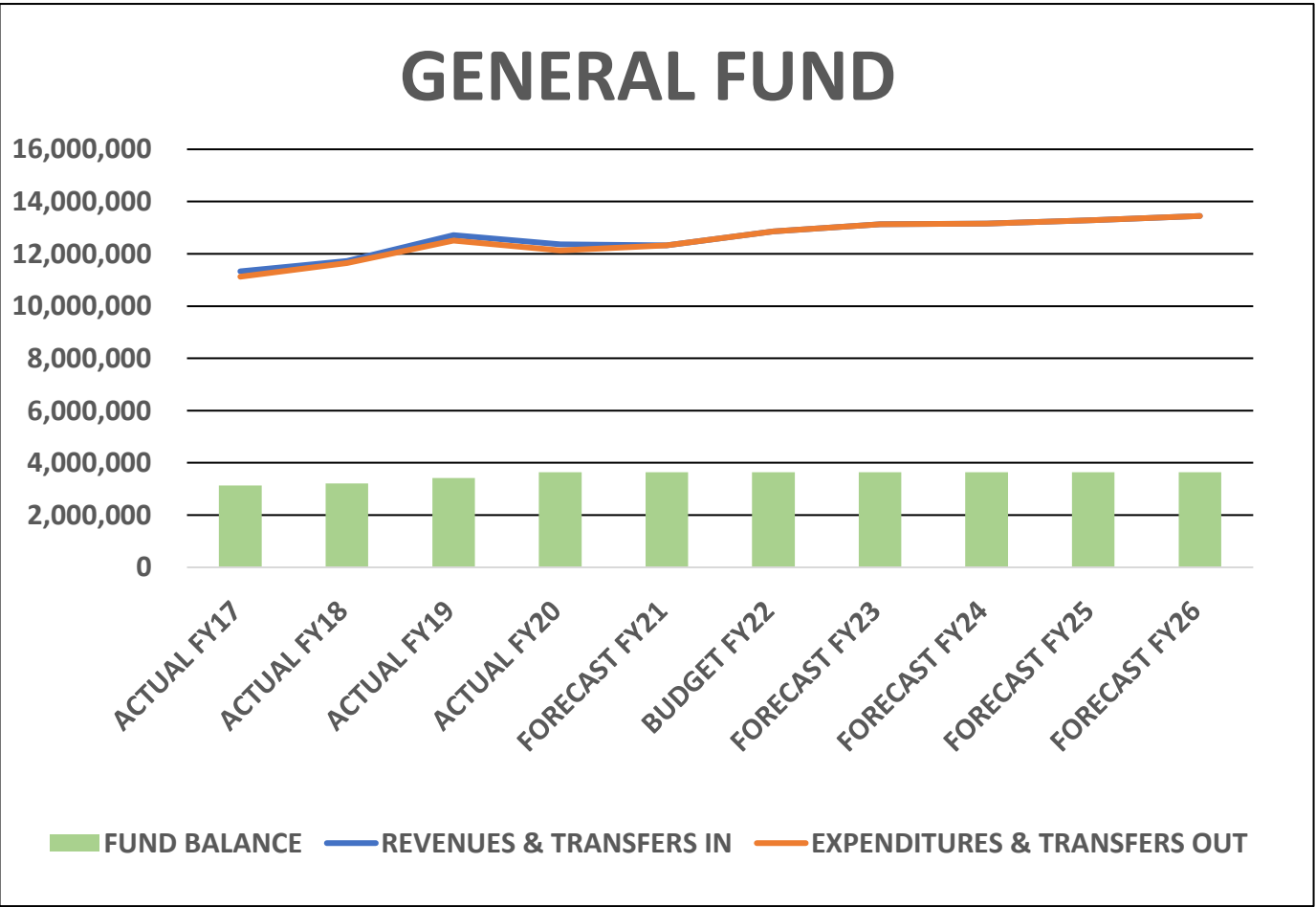
BUDGET INITIATIVES INCLUDED		HOW IS IT FUNDED?
1	Construction of Phase 3 drainage outfall project - \$2,462,000 expected spending in FY22 and \$913,000 in FY23.	Funded with proceeds of \$3.5 million GO Bond issued in FY21. Total project cost is estimated at approximately \$3,500,000 with an estimated \$86,000 spent in FY21.
2	\$525,000 replacement of fire pumper truck	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	\$201,000 wages + \$62,000 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	\$25,000 for Grant Writing services to address potential opportunities 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	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS GENERAL FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY21	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY22	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3																	
4	CITY OF ISLE OF PALMS FY20 BUDGET AND FY21-FY24 FORECAST - SUMMARY OF PERSONNEL COSTS AND FTES																
5																	
6																	
7	TOTAL GENERAL FUND EXPENDITURES		9,848,598	10,525,096	10,467,611	10,314,457	11,356,115	5,078,281	10,416,610	11,494,536	138,421	12,466,296	1,110,181	12,623,230	12,734,339	12,971,291	13,266,279
8	TOTAL CITY WIDE EXPENDITURES		13,848,581	30,076,602	16,002,358	16,412,614	24,560,397	9,522,055	14,704,103	20,031,566	(4,528,831)	21,505,863	(3,054,534)	18,947,657	18,613,114	19,516,254	21,253,752
9			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	SALARIES & WAGES		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
11	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	SUBTOTAL 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	% INCREASE FROM PRIOR YEAR		4.0%	5.0%	-1.8%	-0.2%	0.5%			2.7%		9.7%		2.0%	2.4%	2.4%	2.4%
15	% OF TOTAL GENERAL FUND EXPENDITURES		54%	53%	52%	53%	48%	54%	52%	49%		49%		50%	50%	51%	51%
16	% OF CITY WIDE EXPENDITURES		38%	18%	34%	33%	22%	29%	37%	28%		29%		33%	34%	34%	32%
17																	
18	FICA		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
19	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
20	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	UNEMPLOYMENT		-	-	-	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 FROM 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	% OF TOTAL GENERAL FUND EXPENDITURES		20%	20%	21%	22%	21%	23%	21%	21%	1%	21%	21%	22%	23%	23%	23%
27	% OF CITY WIDE EXPENDITURES		14%	7%	14%	14%	10%	12%	15%	12%	0%	12%	-8%	15%	16%	15%	15%
28																	
29	TOTAL PERSONNEL 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	% INCREASE FROM PRIOR YEAR		4%	6%	-1%	1%	3%			5%		10%		3%	3%	3%	3%
31	% OF TOTAL GENERAL FUND EXPENDITURES		73%	73%	73%	74%	70%	78%	73%	70%		71%		72%	73%	74%	74%
32	% OF CITY WIDE EXPENDITURES		52%	25%	48%	47%	32%	41%	52%	40%		41%		48%	50%	49%	46%
33																	
34	# OF FULL-TIME EMPLOYEES		91	91	92	93	92	92	92	91		91		91	91	91	91
35	SALARY & WAGES FTE*		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 (FULLY 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 include wages or fringes for Mayor & Council or Part-time Employees with regular schedules less than 30 hours per week.																

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS															
2	Fund Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
5	10 GENERAL FUND	REVENUES	10,187,039	10,526,262	11,493,760	11,534,406	10,662,871	3,783,173	11,677,526	11,452,162	789,291	11,798,779	1,135,908	12,032,201	12,020,223	12,136,538	12,254,437
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	12,466,296	1,110,181	12,623,230	12,734,339	12,971,291	13,266,279
7		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
8		TRANSFERS OUT	(1,276,837)	(1,127,848)	(2,037,371)	(1,820,026)	(183,992)	-	(1,820,026)	(834,862)	(650,870)	(394,164)	(210,172)	(506,599)	(420,897)	(319,140)	(182,487)
9		NET	204,597	70,885	214,865	227,581	0	(1,295,107)	268,547	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)
10																	
11	20 CAPITAL 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	394,164	210,172	506,599	420,897	319,140	182,487
14		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15		NET	986,128	387,297	843,981	368,839	(4,071,192)	(2,627,027)	1,260,574	1,331,068	5,402,261	(2,771,326)	1,299,866	(1,454,725)	(588,427)	(592,183)	(823,337)
16																	
17	30 MUNICIPAL 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																	
23	35 HOSPITALITY TAX FUND	REVENUES	755,961	795,928	820,369	620,179	639,860	221,835	447,928	593,485	(46,375)	835,800	195,940	852,416	869,364	886,652	904,285
24		EXPENDITURES	237,220	327,095	360,878	354,890	1,057,670	264,190	352,423	912,170	(145,500)	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)	(537,234)	102,125	29,388	665,746	14,464	25,949	58,080	(65,796)
28																	
29	40 FIRE DEPT 1% 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		EXPENDITURES	153,711	162,590	185,939	264,006	145,000	143,036	264,068	145,720	720	145,720	720	151,389	146,220	146,220	146,220
31		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33		NET	(1,627)	(14,347)	(42,652)	(119,486)	-	13,511	(107,434)	11,006	11,006	4,480	4,480	(1,189)	3,980	3,980	3,980
34																	
35	50 STATE ACCOM 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)	1,505,836	(149,812)	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	(193,527)	585,889	129,712	(64,299)	(596,719)	135,615
40	55, 57 & 58 BEACH RESTOR/MAINT/ 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		EXPENDITURES	308,182	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
42		TRANSFERS IN	-	403,640	226,803	-	-	-	-	-	-	-	-	-	-	-	-
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																	

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS															
2	Fund Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
46	60 DISASTER	REVENUES	177,272	369,615	143,134	164,138	52,000	3,700	141,247	10,000	(42,000)	10,000	(42,000)	10,000	10,000	10,000	10,000
47	RECOVERY FUND	EXPENDITURES	202,524	355,757	26,341	43,890	10,000	-	40,263	-	(10,000)	10,000	-	10,000	10,000	10,000	10,000
48		TRANSFERS IN	100,000	-	100,000	91,032	-	-	91,032	-	-	-	-	-	-	-	-
49		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50		NET	74,748	13,858	216,793	211,280	42,000	3,700	192,016	10,000	(32,000)	-	(42,000)	-	-	-	-
51																	
52	61 & 62	REVENUES	1	0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	FEDERAL & STATE	EXPENDITURES	1,053	10,111	(1,244)	4,386	-	-	4,773	-	-	-	-	-	-	-	-
54	NARCOTICS FUNDS	TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56		NET	(1,052)	(10,111)	1,244	(4,386)	-	-	(4,773)	-	-	-	-	-	-	-	-
57																	
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		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)
63																	
64	66 AISLE	REVENUES	990	3,450	-	-	-	-	-	-	-	-	-	-	-	-	-
65	OF PALMS	EXPENDITURES	7,940	18,388	-	-	-	-	-	-	-	-	-	-	-	-	-
66	FUND	TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68		NET	(6,950)	(14,938)	-	-	-	-	-	-	-	-	-	-	-	-	-
69																	
70	68 REC	REVENUES	14,877	13,582	16,525	14,792	16,000	5,997	6,517	7,630	(8,370)	15,630	(370)	15,630	15,630	15,630	15,630
71	BUILDING	EXPENDITURES	18,041	22,885	13,238	5,168	15,000	2,117	13,218	5,000	(10,000)	15,000	-	15,000	15,000	15,000	15,000
72	FUND	TRANSFERS IN	3,000	3,000	3,000	3,000	3,000	-	3,000	-	(3,000)	3,000	-	3,000	3,000	3,000	3,000
73		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																	
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		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
79		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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																	
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	20,031,566	(4,528,831)	21,505,863	(3,054,534)	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	1,908,765	628,087	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)	-	(2,704,138)	(1,931,548)	(647,870)	(1,908,765)	(628,087)	(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	367,008	6,711,536	(2,091,924)	4,249,605	(173,710)	283,569	(365,846)	(1,845,285)
87																	
88	TOTAL UNRESTRICTED FUND BALANCES		10,043,397	10,515,436	11,791,074	12,598,774	8,569,581	-	-	13,939,842	(0)	11,168,516	(0)	9,713,790	9,125,364	8,533,180	7,709,843
89	TOTAL TOURISM FUND BALANCES		4,639,881	4,597,238	4,512,854	4,077,717	1,815,858	-	-	2,744,108	-	2,408,511	-	2,675,900	2,731,792	1,851,582	2,278,194
90	TOTAL BEACH FUND BALANCES		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
91	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 GOVERNMENTAL FUNDS		17,605,457	16,915,412	19,173,144	20,269,683	14,519,661	-	-	21,148,285	(0)	18,935,409	(0)	18,682,493	18,415,599	17,935,159	15,957,232
93																	
94	TOTAL MARINA NET 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
95	TOTAL MARINA NET POSITION LESS FIXED ASSETS (TOT NET POSITION INCLS FIXED ASSETS THAT ARE NOT PART OF THE OTHER FUND BALANCES)									133,867	-	105,889	-	180,165	270,698	369,362	481,075
96																	
97	TOTAL FUND BALANCES & NET POSITION		23,151,325	23,015,184	25,803,908	26,940,155	20,598,627	-	-	27,307,163	(0)	25,215,240	(0)	25,041,529	25,325,098	24,959,253	23,113,968

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



	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS GENERAL FUND															
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD As Of	Jan-Dec	FORECAST	INCREASE/ (DECREASE) IN		INCREASE/ (DECREASE) IN	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
2	GL Number	Description	FY17	FY18	FY19	FY20	FY21	12/31/2020 (6 MOS)	2020 (12 MOS)	FY21	FY21 BUDGET	BUDGET FY22	FY22 BUD				
3																	
5	GENERAL FUND REVENUES										-	-					
6	10-3100.4001	PROPERTY TAXES	3,618,976	3,641,730	3,707,531	3,781,972	3,776,390	784,975	3,823,249	3,825,000	48,610	3,825,000	48,610	3,883,250	3,922,083	3,961,303	4,000,916
7	10-3100.4002	LOCAL OPTION SALES TAX	731,540	772,357	817,962	799,984	640,742	310,999	806,042	870,000	229,258	895,000	254,258	912,900	931,158	949,781	968,777
8	10-3100.4003	PROPERTY TAX DEBT SERVICE	682,377	698,283	715,400	735,711	981,000	208,600	800,569	981,000	-	981,000	-	995,810	877,768	886,546	895,411
9	10-3210.4005	TELECOMMUNICATIONS LICENSES	22,356	20,074	20,411	18,240	20,000	-	18,235	20,000	-	20,000	-	20,000	20,000	20,000	20,000
10	10-3210.4006	BUSINESS LICENSES	1,162,359	1,413,076	1,690,205	1,365,072	1,012,500	271,125	1,343,947	1,312,392	299,892	1,421,000	408,500	1,435,210	1,449,562	1,464,058	1,478,698
11	10-3210.4007	INSURANCE LICENSES	657,872	687,835	662,491	713,993	662,000	-	713,935	700,000	38,000	700,000	38,000	707,000	714,070	721,211	728,423
12	10-3210.4008	PUBLIC UTILITIES	814,753	797,152	788,023	777,648	585,604	58,392	779,290	650,000	64,396	770,000	184,396	770,000	770,000	770,000	770,000
13	10-3210.4009	BUILDING PERMITS	302,871	341,138	681,371	423,217	337,500	296,086	515,572	450,000	112,500	450,000	112,500	454,500	459,045	463,635	468,272
14	10-3210.4010	ANIMAL LICENSES	1,780	1,750	2,585	210	1,800	-	-	-	(1,800)	-	(1,800)	-	-	-	-
15	10-3210.4011	RESIDENTIAL RENTAL LICENSES	493,866	511,530	515,555	1,009,462	750,000	873,271	937,096	900,000	150,000	940,000	190,000	1,010,000	1,030,200	1,050,804	1,071,820
16	10-3210.4013	TRANSPORT NETWORK CO FEE	6,406	9,027	6,799	11,522	11,000	2,055	6,382	6,000	(5,000)	6,000	(5,000)	6,000	6,000	6,000	6,000
17	10-3400.4075	COURT GENERATED REVENUES	263,440	217,017	289,232	277,428	144,000	223,472	370,494	300,000	156,000	300,000	156,000	300,000	300,000	300,000	300,000
18	10-3450.4106	INTERGOVERNMENT TRANSFERS	14,656	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	10-3450.4111	GRANT INCOME	152,298	143,682	-	-	-	-	-	-	-	-	-	-	-	-	-
20	10-3450.4115	STATE SHARED FUNDS	94,653	93,353	94,499	97,989	95,000	24,903	98,395	95,000	-	95,000	-	95,000	95,000	95,000	95,000
21	10-3450.4117	STATE SHARED FUNDS-ALCOHOL	49,400	48,245	35,755	50,550	20,000	-	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	10-3500.4506	REC. INSTRUCTORS INCOME	164,584	177,100	168,741	137,336	127,500	52,983	110,589	110,000	(17,500)	130,000	2,500	130,000	130,000	130,000	130,000
27	10-3500.4507	REC. PROGRAM INCOME	91,709	90,585	82,050	78,555	63,000	10,087	51,432	50,000	(13,000)	60,000	(3,000)	84,000	84,000	84,000	84,000
28	10-3500.4508	RECYCLING REVENUE	-	-	345	-	-	-	-	-	-	-	-	-	-	-	-
29	10-3500.4509	KENNEL FEES	77	119	84	7	100	-	-	100	-	100	-	100	100	100	100
30	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	10-3500.4525	TREE REPLACEMENT COLLECTIONS	7,100	5,610	21,575	13,623	6,000	18,291	26,039	6,000	-	6,000	-	6,000	6,000	6,000	6,000
37	TOTAL GENERAL FUND REVENUES		10,187,039	10,526,262	11,493,760	11,534,406	10,662,871	3,783,173	11,677,526	11,452,162	789,291	11,798,779	1,135,908	12,032,201	12,020,223	12,136,538	12,254,437
38	% Increase/(Decrease) from Prior Year		5%	3%	9%	0%	-8%			7%		3%		2%	0%	1%	1%
39																	
40	MAYOR & COUNCIL										-	-					
41	10-4010.5001	SALARIES & WAGES	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	-	17,000	-	17,000	17,000	17,000	17,000
42	10-4010.5004	FICA EXPENSE	1,301	1,301	1,184	1,299	1,301	1,299	1,299	1,301	-	1,301	-	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	-	3,500	500	4,000	4,000	4,000	4,000
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	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	2,319	21,801	2,429	1,163	-	-	2,031	-	-	-	-	-	-	-	-
54	SUBTOTAL MAYOR & COUNCIL		81,762	139,008	129,205	131,559	145,415	75,208	137,412	136,072	(9,343)	134,464	(10,951)	141,088	145,841	150,842	156,047
55	% Increase/(Decrease) from Prior Year		-5%	70%	-7%	2%	11%			-6%		-1%		5%	3%	3%	3%

	V	W
1	CITY OF ISLE OF PALMS GENERAL FUND	
	NOTES	
2		
3		
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.
8	PROPERTY TAX DEBT SERVICE	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 bond is fully paid. FY21 Includes \$261,000 from a 1.3 mil tax increase to fund annual debt service on \$2.9 million bond for drainage phase 3 outfall project
9	TELECOMMUNICATIONS LICENSES	
10	BUSINESS LICENSES	FY19 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.
12	PUBLIC UTILITIES	This revenue a factor of utility fees paid.
13	BUILDING PERMITS	FY19 impacted significantly by WD constr. project. FY21 forecast and FY22 budget slightly conservative based on calenday year 2020 actual. Assume 1% annual increase in FY23-26.
14	ANIMAL LICENSES	The City no longer requires payment for dog permits
15	RESIDENTIAL RENTAL LICENSES	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 budget based on 2020 Calendar year actual. FY23 forecast assumes a return to FY20 actual levels. FY24-26 forecast assumes a 1% annual increase.
16	TRANSPORT NETWORK CO FEE	
17	COURT GENERATED REVENUES	Hard to forecast as this is a function of tickets written and those are hard to predict.
18	INTERGOVERNMENT TRANSFERS	
19	GRANT INCOME	
20	STATE SHARED FUNDS	
21	STATE SHARED FUNDS-ALCOHOL	This is the Sunday alcohol license fee paid by island businesses.
22	MISCELLANEOUS	
23	PARKING LOT REVENUES	Increased daily rate in municipal parking lots to \$15/day on Saturday and Sunday. No change to the Monday - Friday daily rate of \$10. This is consistent with IOP County Park rates.
24	SALE OF ASSETS	
25	INTEREST INCOME	
26	REC. INSTRUCTORS INCOME	Assume Covid impacts continue for the FY21 forecast, but expect instructor income to rebound in FY22.
27	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.
28	RECYCLING REVENUE	
29	KENNEL FEES	
30	STATE ACC TAX ADMIN FEE	Follows forecast estimates for State Atax. Based on actual last 12 month revenues, assume FY21 rebounds to FY19 levels of accommodations revenue and FY22-26 increases by 2% per year. WD hotel in FY22.
31	PARKING METER REVENUE	Increased hourly rate for street kiosks to \$2.50/hr beginning in March 2020. Does not include any revenue from on-street parking on Palm Blvd from 21st to 41st Ave.
32	CART PURCHASE REVENUE	
33	ALARM PERMIT REVENUE	Alarm permits are no longer required.
34	BREACH INLET BOAT RAMP FEES	
35	RESIDENTIAL PARKING GUEST BOOKS	
36	TREE REPLACEMENT COLLECTIONS	
37		
38		
39		
40	MAYOR & COUNCIL	
41	SALARIES & WAGES	
42	FICA EXPENSE	FICA rate is 7.65%
43	RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
44	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
45	WORKERS' COMPENSATION	
46	PRINT AND OFFICE SUPPLIES	
47	MEMBERSHIP AND DUES	
48	MEETINGS AND SEMINARS	MASC conferences and Statehouse meetings. Increased \$3,000 annually for Ways & Means & City Council security.
50	TELEPHONE/CABLE	
51	INSURANCE	
52	MISCELLANEOUS	
53	CITIZENS & EMPLOYEE SERVICES	
54		
55		

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS GENERAL FUND															
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD As Of	Jan-Dec	FORECAST	INCREASE/ (DECREASE) IN		INCREASE/ (DECREASE) IN				
2	GL Number	Description	FY17	FY18	FY19	FY20	FY21	12/31/2020 (6 MOS)	2020 (12 MOS)	FY21	FY21 BUDGET	BUDGET FY22	FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3																	
56																	
57		GENERAL GOVERNMENT															
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	10-4110.5003	PART-TIME WAGES	337	619	-	-	-	-	-	-	-	-	-	-	-	-	-
61	10-4110.5004	FICA 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	10-4110.5005	RETIREMENT EXPENSE	51,332	62,907	60,564	58,531	67,721	29,429	54,382	65,477	(2,244)	76,641	8,920	83,030	85,106	87,234	89,414
63	10-4110.5006	GROUP HEALTH INSURANCE	32,743	44,251	39,371	36,630	38,828	15,767	36,788	29,361	(9,467)	34,659	(4,169)	36,392	38,212	40,122	42,128
64	10-4110.5007	WORKMEN'S COMPENSATION	5,247	4,330	4,261	(683)	4,577	1,790	4,239	3,580	(997)	4,863	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	10-4120.5011	DEBT SERVICE - INTEREST	215,389	203,348	185,754	167,983	244,745	74,942	176,868	159,029	(85,716)	186,253	(58,492)	163,362	140,307	119,226	97,980
68	10-4120.5013	BANK SERVICE CHARGES	6,171	6,386	5,904	7,814	7,500	2,705	7,542	-	(7,500)	7,500	-	7,000	7,000	7,000	7,000
69	10-4120.5014	MEMBERSHIP AND DUES	5,734	5,714	5,344	4,981	5,985	2,500	5,787	5,985	-	5,985	-	5,985	5,985	5,985	5,985
70	10-4120.5015	MEETINGS AND SEMINARS	6,410	6,531	6,428	1,704	13,500	172	5,459	13,500	-	8,500	(5,000)	8,500	8,500	8,500	8,500
71	10-4120.5016	VEHICLE, FUEL & OIL	1,432	1,462	376	579	750	384	76	750	-	750	-	750	750	750	750
72	10-4120.5020	ELECTRIC AND GAS	3,673	4,683	3,628	4,231	4,700	2,559	4,282	4,700	-	4,700	-	4,700	4,700	4,700	4,700
73	10-4120.5021	TELEPHONE/CABLE	9,878	11,018	10,095	9,423	10,500	4,821	9,897	10,500	-	10,500	-	10,500	10,500	10,500	10,500
74	10-4120.5022	WATER AND SEWER	1,670	1,760	1,551	1,566	1,900	837	1,814	1,900	-	1,900	-	1,900	1,900	1,900	1,900
75	10-4120.5024	IT EQUIP, 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	10-4120.5049	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	-	6,000	6,000	6,000	6,000
82	10-4120.5062	INSURANCE	19,143	20,968	19,233	19,864	23,000	12,835	19,279	23,000	-	20,000	(3,000)	20,400	20,808	21,224	21,224
83	10-4120.5063	RENT AND LEASES	8,423	8,023	10,565	8,998	10,450	3,878	11,067	10,450	-	10,000	(450)	10,450	10,450	10,450	10,450
84	10-4120.5064	EMPLOYEE TRAINING	20,944	44,792	54,291	21,926	59,500	24,567	30,776	50,000	(9,500)	47,000	(12,500)	47,000	47,000	47,000	47,000
85	10-4120.5065	PROFESSIONAL SERVICES	27,334	38,489	66,251	64,181	127,000	54,693	83,264	127,000	-	68,000	(59,000)	68,000	68,000	68,000	68,000
86	10-4120.5067	CONTRACTED SERVICES	-	-	58,517	40,131	150,000	23,912	62,917	200,000	50,000	110,000	(40,000)	35,000	35,000	35,000	35,000
87	10-4120.5068	ELECTION EXPENSES	-	10,513	77	2,206	-	-	77	-	-	5,000	5,000	-	5,000	-	5,000
88	10-4120.5079	MISC. & CONTINGENCY EXP	12,169	16,390	19,087	16,937	14,000	3,158	15,906	14,000	-	19,000	5,000	19,000	19,000	19,000	19,000
89		SUBTOTAL GENERAL GOVT	1,452,603	1,590,321	1,617,089	1,502,050	2,041,022	486,241	1,540,378	2,042,020	998	2,145,189	104,167	2,063,888	1,944,301	1,944,142	2,001,614
90		% Increase/(Decrease) from Prior Yr	2%	9%	2%	-7%	36%			0%		5%		-4%	-6%	0%	3%
91																	
92		POLICE															
93	10-4410.5001	SALARIES & WAGES	1,261,563	1,386,453	1,297,392	1,235,798	1,413,925	688,548	1,233,067	1,458,555	44,630	1,602,797	188,872	1,642,867	1,683,939	1,726,037	1,769,188
94	10-4410.5002	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	10-4410.5003	PART-TIME WAGES	3,861	-	-	13,809	-	-	8,476	-	-	-	-	-	-	-	-
96	10-4410.5004	FICA EXPENSE	105,093	116,135	107,547	105,311	119,699	55,382	104,652	121,263	1,564	134,473	14,773	137,835	141,280	144,812	148,433
97	10-4410.5005	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	10-4410.5006	GROUP HEALTH INSURANCE	177,128	196,336	190,275	179,745	235,252	103,368	179,879	207,200	(28,052)	229,208	(6,044)	240,668	252,702	265,337	278,604
99	10-4410.5007	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	10-4420.5014	MEMBERSHIP AND DUES	1,542	1,516	1,523	1,710	2,000	202	1,191	2,000	-	2,000	-	2,000	2,000	2,000	2,000
102	10-4420.5015	MEETINGS AND SEMINARS	12,505	1,191	1,177	640	3,000	50	657	3,000	-	3,000	-	3,000	3,000	3,000	3,000
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	
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57	GENERAL GOVERNMENT EXPENDITURES	
58	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.
59	OVERTIME WAGES	Forecast increase is 2.5% per year
60	PART-TIME WAGES	
61	FICA EXPENSE	FICA rate is 7.65%
62	RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
63	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
64	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
65	DEBT SERVICE - PRINCIPAL	100% Debt service on Public Safety Building GO bond and \$3.5M Drainage Phase 3 GO Bond, 40% of debt service on Fire Station 2 GO bond and 60% of debt service on Recreation Center GO bond. Rec bond matures 6/1/23, FS2 bond matures 1/1/26.
66	PRINT AND OFFICE SUPPLIES	
67	DEBT SERVICE - INTEREST	100% Debt service on Public Safety Building GO bond and \$3.5M Drainage Phase 3 GO Bond, 40% of debt service on Fire Station 2 GO bond and 60% of debt service on Recreation Center GO bond. Rec bond matures 6/1/23, FS2 bond matures 1/1/26.
68	BANK SERVICE CHARGES	
69	MEMBERSHIP AND DUES	
70	MEETINGS AND SEMINARS	Includes SCCCMA, ICMA, MASC and BS&A conferences.
71	VEHICLE, FUEL & OIL	
72	ELECTRIC AND GAS	
73	TELEPHONE/CABLE	
74	WATER AND SEWER	
75	IT EQUIP, SOFTWARE & SVCS	New IT account. Includes City-wide VC3 contract (IT svcs (\$92k), website maint (\$7k), email (\$17k), security (\$18k), backups (\$23k)). Also Gen Govt Dept Timekeeping (\$2k) hardware replacements (\$4k), new agenda & video software (\$34k), Adobe DC (\$2k) and BS&A accounting software (\$11k)
76	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
77	MAINT & SERVICE CONTRACTS	City Hall recurring expenses for cleaning, pest control, hvac, stormwater/sol waste disp fees, pressure washing & elevator maint (\$10k), Tree Fund expenditures (\$15k only if needed), and misc provision as needed (\$3k). Prior years included IT software costs (BS&A, Adobe) that are now included in the new IT Equip, Software & Svcs account.
78	MACHINE/EQUIPMENT REPAIR	
79	CLEANING/SANITARY SUPPLY	
80	MEDICAL AND LAB	
81	ADVERTISING	Covers all advertising needs of the City - public notices, employment, license renewals, etc.
82	INSURANCE	Forecast 2% annual increase each year
83	RENT AND LEASES	City Hall copiers and postage meter. Timeclock rental moved to IT account
84	EMPLOYEE TRAINING	Includes \$5,000 for City Hall employee training, \$2,000 for a safety program and \$40,000 for City-wide tuition reimbursement program
85	PROFESSIONAL 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 Planning and Compensation Study are completed in FY21 with no overflow into FY22.
86	CONTRACTED SERVICES	Incls \$25,000 grant writing services and \$10,000 general provision if needed. IT service contract previously budgeted here is now budgeted in the new IT Equip, software & svcs account. Added \$60k in FY22 for Public Relations/Social Media Strategist and \$15k for 3rd party consultant re: Connector traffic review study.
87	ELECTION EXPENSES	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years
88	MISC. & CONTINGENCY EXP	\$1,000 provision for donations to Chaplaincy or Bird Rescue when these services are rendered to the City, \$12,000 employee appreciation event, \$5,000 Farmers Mkt (offset by approx \$4,300 in vendor fee revenues) & \$1,000 miscellaneous.
89		
90		
91		
92	POLICE EXPENDITURES	
93	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.
94	OVERTIME WAGES	Approximately 7% of regular pay for officers, 12.5% for communications specialists.
95	PART-TIME WAGES	
96	FICA EXPENSE	FICA rate is 7.65%
97	RETIREMENT EXPENSE	PORS & SCRS employer contribution rates are 20.24% & 17.56% respectively in FY22 and increase to 21.24% and 18.56% respectively for FY23-FY26
98	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
99	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
100	PRINT AND OFFICE SUPPLIES	
101	MEMBERSHIP AND DUES	
102	MEETINGS AND SEMINARS	Includes hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group
103	VEHICLE, FUEL & OIL	No fuel cost increase included in the forecast period.

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS GENERAL FUND															
	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
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 EQUIP, 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	-	20,715	-	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	10-4420.5049	MEDICAL AND LAB	3,846	3,814	4,018	3,922	4,000	1,871	3,807	4,000	-	4,000	-	4,000	4,000	4,000	4,000
115	10-4420.5062	INSURANCE	65,919	62,343	61,284	70,235	65,000	38,178	62,143	65,000	-	79,000	14,000	80,580	82,192	83,835	83,835
116	10-4420.5063	RENT AND LEASES	3,328	2,939	2,551	4,334	4,450	3,758	3,223	4,450	-	3,000	(1,450)	4,450	4,450	4,450	4,450
117	10-4420.5064	EMPLOYEE TRAINING	11,222	10,048	8,063	5,462	10,000	4,292	7,589	10,000	-	10,000	-	10,000	10,000	10,000	10,000
118	10-4420.5065	PROFESSIONAL SERVICES	11,108	12,992	610	765	9,000	1,370	610	9,000	-	5,000	(4,000)	5,000	5,500	5,500	5,500
119	10-4420.5067	CONTRACTED SERVICES	350	9,135	10,954	4,180	-	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 Yr		2%	11%	-6%	-4%	15%			-1%		12%		2%	2%	2%	2%
124																	
125	FIRE																
126	10-4510.5001	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
127	10-4510.5002	OVERTIME WAGES	334,068	344,556	319,872	364,157	285,994	187,504	312,982	374,470	88,476	299,127	13,133	306,605	314,270	322,127	330,180
128	10-4510.5003	PART-TIME WAGES	24,594	13,286	3,399	2,514	16,900	-	2,846	9,455	(7,445)	16,900	-	16,900	16,900	16,900	16,900
129	10-4510.5004	FICA EXPENSE	148,125	149,150	150,840	154,916	147,677	77,611	151,576	157,545	9,868	171,089	23,412	175,334	179,685	184,145	188,716
130	10-4510.5005	RETIREMENT EXPENSE	284,061	304,966	331,955	363,949	370,471	192,749	345,841	396,232	25,761	451,673	81,202	486,810	498,890	511,273	523,965
131	10-4510.5006	GROUP HEALTH INSURANCE	242,054	261,888	280,170	278,507	286,857	134,241	284,684	264,100	(22,757)	282,895	(3,962)	297,040	311,892	327,486	343,861
132	10-4510.5007	WORKMEN'S COMPENSATION	77,439	70,966	68,845	81,858	78,101	55,789	79,048	102,683	24,582	90,945	12,844	93,219	95,549	97,938	100,386
133	10-4510.5008	UNEMPLOYMENT COMPENSATION	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-
134	10-4520.5010	PRINT AND OFFICE SUPPLIES	4,931	5,795	5,628	3,157	5,500	2,244	5,227	5,500	-	5,500	-	5,500	5,500	5,500	5,500
135	10-4520.5014	MEMBERSHIP AND DUES	2,191	1,987	2,294	553	2,300	1,352	554	2,300	-	2,300	-	2,300	2,300	2,300	2,300
136	10-4520.5015	MEETINGS AND SEMINARS	-	147	101	314	500	-	314	500	-	500	-	500	500	500	500
137	10-4520.5016	VEHICLE, FUEL & OIL	17,264	17,932	18,752	12,693	19,000	5,519	18,120	20,000	1,000	20,000	1,000	20,000	20,000	20,000	20,000
138	10-4520.5017	VEHICLE MAINTENANCE	72,219	60,009	59,406	65,175	65,000	26,047	62,170	65,000	-	65,000	-	65,000	65,000	65,000	65,000
139	10-4520.5020	ELECTRIC AND GAS	42,074	48,781	40,614	40,460	44,500	21,487	43,831	44,000	(500)	44,000	(500)	44,000	44,000	44,000	44,000
140	10-4520.5021	TELEPHONE/CABLE	57,403	59,421	58,645	55,278	60,000	27,066	56,731	60,000	-	61,000	1,000	61,000	61,000	61,000	61,000
141	10-4520.5022	WATER AND SEWER	9,266	11,471	10,784	10,633	10,600	5,109	12,524	13,000	2,400	13,000	2,400	13,000	13,000	13,000	13,000
142	10-4520.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	29,000	29,000	20,000	20,000	20,000	20,000
143	10-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	5,524	5,707	2,822	4,760	4,700	5,307	4,733	4,700	-	2,000	(2,700)	4,700	4,700	4,700	4,700
144	10-4520.5026	MAINT & SERVICE CONTRACTS	56,918	58,165	59,460	52,293	61,000	15,502	57,118	61,000	-	37,000	(24,000)	37,000	37,000	37,000	37,000
145	10-4520.5027	MACHINE/EQUIPMENT REPAIR	9,020	10,652	8,490	11,122	10,000	5,583	11,698	10,000	-	10,000	-	10,000	10,000	10,000	10,000
146	10-4520.5041	UNIFORMS	14,649	20,732	16,705	12,140	20,000	6,058	17,711	20,000	-	20,000	-	20,000	20,000	20,000	20,000
147	10-4520.5044	CLEANING/SANITARY SUPPLY	3,799	3,981	4,701	7,891	4,000	3,562	5,006	7,000	3,000	7,000	3,000	7,000	7,000	7,000	7,000
148	10-4520.5049	MEDICAL AND LAB	17,939	16,420	16,528	16,451	20,000	8,870	20,093	20,000	-	20,000	-	20,000	20,000	20,000	20,000
149	10-4520.5062	INSURANCE	94,179	108,073	117,135	119,306	120,000	60,178	111,831	120,000	-	141,500	21,500	144,330	147,217	150,161	150,161

	V	W
1	CITY OF ISLE OF PALMS GENERAL FUND	
2	NOTES	
3		
104	VEHICLE MAINTENANCE	-
105	ELECTRIC AND GAS	
106	TELEPHONE/CABLE	Incls phone/internet (\$14k), cellular & data cards (\$7k), NCIC line (\$7k) and Charleston County radio fee (\$28k)
107	WATER AND SEWER	
108	IT EQUIP, 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)
109	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.
110	MAINT & SERVICE CONTRACTS	Incls IOPPD's portion of annual maintenance on Charleston County's MDT (mobile data terminal) system (\$3k), Cybersecurity system (\$8k) and mobile video and resource tracking project (\$6k). Also includes elevator maint contract (\$7.5k), body worn & in-car camera sys maint contract (\$5k), janitorial service (\$6k), recurring expenses for pest control, hvac, County stormwater fees and fire protection sys (\$5k) and misc provision as needed (\$5k). In prior years various software maint costs were included here, but these have been moved to the new IT Equip, Software & Svcs line item.
111	MACHINE/EQUIPMENT REPAIR	
112	UNIFORMS	
113	CLEANING/SANITARY SUPPLY	
114	MEDICAL AND LAB	
115	INSURANCE	Forecast 2% annual increase each year
116	RENT AND LEASES	Police copier. Timeclock rental moved to IT account
117	EMPLOYEE TRAINING	
118	PROFESSIONAL SERVICES	Annual CALEA continuation
119	CONTRACTED SERVICES	
120	MISC. & CONTINGENCY EXP	
121	CANINE KENNEL EXPENSES	
122		
123		
124		
125	FIRE	
126	SALARIES & WAGES	Includes 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 EQUIP, SOFTWARE & SVCS	New IT account. Incls Fire timekeeping (\$5k) hardware replacements (\$6k), Sonitrol alarm (\$1k), Novatime scheduling software module (\$9k), County ESO-EHR medical reporting software (\$1k), County Firehouse software (\$2k) and Target Solutions training software subscription (\$5k)
143	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
144	MAINT & SERVICE CONTRACTS	Incls elevator maint contract (\$4k), bay door maint contract (\$4k), janitorial service (\$5k), AED maintenance (\$2k) recurring expenses for pest control, hvac, county stormwater fees and fire protection system (\$7k) and misc provision as needed (\$15k). In prior years various software maint costs were included here, but these have been moved to the new IT Equip, Software & Svcs line item.
145	MACHINE/EQUIPMENT REPAIR	
146	UNIFORMS	
147	CLEANING/SANITARY SUPPLY	
148	MEDICAL AND LAB	Incls cost related to epi pens and naloxone (narcan)
149	INSURANCE	Forecast 2% annual increase each year

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS GENERAL FUND															
			ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
2	GL Number	Description															
3																	
150	10-4520.5063	RENT AND LEASES	1,583	1,300	958	5,807	3,450	1,722	2,448	3,450	-	2,000	(1,450)	3,450	3,450	3,450	3,450
151	10-4520.5064	EMPLOYEE TRAINING	10,558	8,156	7,953	8,684	10,000	7,826	4,748	15,000	5,000	20,000	10,000	20,000	20,000	20,000	20,000
152	10-4520.5065	PROFESSIONAL SERVICES	6,052	3,229	5,380	5,473	6,000	2,760	6,319	6,000	-	6,000	-	6,000	6,000	6,000	6,000
153	10-4520.5079	MISC. & CONTINGENCY EXP	6,629	5,483	5,998	4,900	6,000	1,900	8,084	6,000	-	6,000	-	6,000	6,000	6,000	6,000
154	10-4520.5080	VOLUNTEER FIRE POINTS	1,219	721	590	998	-	-	998	-	-	-	-	-	-	-	-
155		SUBTOTAL FIRE	3,144,301	3,225,770	3,307,651	3,412,914	3,286,074	1,727,533	3,361,831	3,463,426	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%			5%		8%		3%	2%	2%	2%
157																	
158		PUBLIC WORKS															
159	10-4610.5001	SALARIES & WAGES	505,434	528,155	527,534	566,183	550,706	287,506	557,760	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	10-4610.5004	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	10-4620.5010	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	10-4620.5015	MEETINGS AND SEMINARS	-	-	99	-	500	95	99	500	-	500	-	500	500	500	500
169	10-4620.5016	VEHICLE, FUEL & OIL	51,241	60,562	73,819	61,548	75,000	26,205	79,338	80,000	5,000	80,000	5,000	80,000	80,000	80,000	80,000
170	10-4620.5017	VEHICLE MAINTENANCE	66,547	86,122	86,111	84,066	90,000	28,511	93,733	90,000	-	90,000	-	90,000	90,000	90,000	90,000
171	10-4620.5020	ELECTRIC AND GAS	74,256	75,099	76,500	65,390	76,000	34,697	71,708	72,000	(4,000)	72,000	(4,000)	72,000	72,000	72,000	72,000
172	10-4620.5021	TELEPHONE/CABLE	10,797	11,724	13,386	12,309	14,000	5,765	14,418	14,000	-	14,000	-	14,000	14,000	14,000	14,000
173	10-4620.5022	WATER AND SEWER	1,927	7,215	7,098	2,178	4,500	2,384	2,312	3,000	(1,500)	3,000	(1,500)	3,000	3,000	3,000	3,000
174	10-4620.5024	IT EQUP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	6,500	6,500	6,500	6,500	6,500	6,500
175	10-4620.5025	NON-CAPITAL TOOLS & EQUIPMEN	4,368	1,734	3,846	1,895	7,000	881	3,564	7,000	-	2,000	(5,000)	5,000	5,000	5,000	5,000
176	10-4620.5026	MAINT & SERVICE CONTRACTS	2,348	7,399	7,710	13,434	13,000	8,043	12,410	13,000	-	11,500	(1,500)	11,500	11,500	11,500	11,500
177	10-4620.5027	MACHINE/EQUIPMENT REPAIR	7,034	2,036	2,661	1,299	4,000	1,082	2,829	4,000	-	4,000	-	4,000	4,000	4,000	4,000
178	10-4620.5041	UNIFORMS	7,161	9,072	10,559	10,276	11,000	4,593	11,118	11,000	-	11,000	-	11,000	11,000	11,000	11,000
179	10-4620.5044	CLEANING/SANITARY SUPPLY	2,585	1,787	3,541	2,219	2,500	684	3,088	2,500	-	2,500	-	2,500	2,500	2,500	2,500
180	10-4620.5049	MEDICAL AND LAB	2,774	3,306	2,786	3,117	3,000	1,971	2,577	3,000	-	3,000	-	3,000	3,000	3,000	3,000
181	10-4620.5054	STREET SIGNS	2,444	1,703	-	-	2,000	-	-	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	10-4620.5064	EMPLOYEE TRAINING	-	-	55	-	300	-	55	100	(200)	300	-	300	300	300	300
185	10-4620.5065	PROFESSIONAL SERVICES	1,630	1,700	1,080	280	2,000	-	1,080	2,000	-	2,000	-	2,000	2,000	2,000	2,000
186	10-4620.5066	TEMPORARY LABOR	179,551	192,293	180,553	163,644	200,000	89,747	167,552	190,000	(10,000)	200,000	-	200,000	200,000	200,000	200,000
187	10-4620.5067	CONTRACTED SERVICES	568	558	298	-	1,000	968	855	1,000	-	1,000	-	1,000	1,000	1,000	1,000
188	10-4620.5079	MISC. & CONTINGENCY EXP	1,256	105	1,683	925	1,000	199	2,464	1,000	-	1,000	-	1,000	1,000	1,000	1,000
189	10-4620.5089	GARBAGE CART PROCUREMENT	7,541	9,718	13,776	6,959	7,500	6,835	13,927	7,500	-	7,500	-	7,500	7,500	7,500	7,500
190		SUBTOTAL PUBLIC WORKS	1,174,105	1,267,271	1,275,539	1,302,109	1,390,819	677,911	1,337,288	1,461,733	70,914	1,502,343	111,524	1,540,131	1,567,971	1,596,630	1,625,340
191		% Increase/(Decrease) from Prior \	3%	8%	1%	2%	7%			5%		3%		3%	2%	2%	2%
192																	
193		BUILDING															
194	10-4710.5001	SALARIES & WAGES	240,650	244,862	244,015	247,287	241,181	120,038	252,278	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	10-4710.5004	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	10-4710.5005	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)	42,434	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	
2	NOTES	
3		
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		
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	Attendance at stormwater managers meetings
169	VEHICLE, FUEL & OIL	
170	VEHICLE MAINTENANCE	Increased based on actual. Aging equipment requires more maintenance.
171	ELECTRIC AND GAS	
172	TELEPHONE/CABLE	
173	WATER AND SEWER	
174	IT EQUIP, 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	Covers island wide street name signs only as needed.
182	INSURANCE	Forecast 2% annual increase each year
183	RENT AND LEASES	Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account
184	EMPLOYEE TRAINING	
185	PROFESSIONAL SERVICES	DHEC and UST testing
186	TEMPORARY LABOR	Includes provision for additional services if needed, such as right-of-way maintenance and Front Beach parking lot and compactor cleanup.
187	CONTRACTED SERVICES	Covers annual shred day service
188	MISC. & CONTINGENCY EXP	
189	GARBAGE CART PROCUREMENT	Replenish roll cart inventory. New carts are sold for \$75
190		
191		
192		
193	BUILDING	
194	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	

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS GENERAL FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3																	
202	10-4720.5015	MEETINGS AND SEMINARS	15	495	213	24	500	206	134	500	-	500	-	500	500	500	500
203	10-4720.5016	VEHICLE, FUEL & OIL	3,890	4,324	3,888	3,220	4,500	1,555	4,022	4,500	-	3,000	(1,500)	3,000	3,000	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
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
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
208	10-4720.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	23,000	23,000	23,000	23,000	23,000	23,000
209	10-4720.5025	NON-CAPITAL TOOLS & EQUIPMEN	38	200	128	500	1,700	34	290	1,700	-	1,000	(700)	1,700	1,700	1,700	1,700
210	10-4720.5026	MAINT & SERVICE CONTRACTS	7,436	9,035	7,948	21,131	21,000	21,103	22,123	21,000	-	7,500	(13,500)	7,500	7,500	7,500	7,500
211	10-4720.5027	MACHINE/EQUIPMENT REPAIR	-	69	-	-	500	-	-	500	-	500	-	500	500	500	500
212	10-4720.5041	UNIFORMS	362	262	362	293	500	62	362	500	-	500	-	500	500	500	500
213	10-4720.5044	CLEANING/SANITARY SUPPLY	417	398	475	708	500	191	573	500	-	500	-	500	500	500	500
214	10-4720.5049	MEDICAL AND LAB	121	71	35	139	100	-	52	100	-	100	-	100	100	100	100
215	10-4720.5062	INSURANCE	8,704	8,769	8,718	8,673	9,000	4,708	8,672	9,000	-	9,000	-	9,180	9,364	9,551	9,551
216	10-4720.5063	RENT AND LEASES	464	574	443	1,101	1,500	436	852	1,500	-	700	(800)	1,500	1,500	1,500	1,500
217	10-4720.5064	EMPLOYEE TRAINING	1,612	1,077	793	90	2,000	90	883	1,500	(500)	2,000	-	2,000	2,000	2,000	2,000
218	10-4720.5065	PROFESSIONAL SERVICES	6,187	5,444	3,740	9,077	12,300	3,910	(11,698)	12,300	-	17,300	5,000	17,300	17,300	17,300	17,300
219	10-4720.5079	MISC. & CONTINGENCY EXP	311	497	371	418	500	34	382	500	-	500	-	500	500	500	500
220		SUBTOTAL BUILDING	374,984	391,621	389,190	410,871	421,438	209,980	401,296	426,974	5,536	456,510	35,072	471,002	481,725	492,768	503,950
221		% Increase/(Decrease) from Prior Yr	4%	4%	-1%	6%	3%			1%		7%		3%	2%	2%	2%
222																	
223		RECREATION															
224	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
225	10-4810.5002	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	9,045	9,271	9,503
226	10-4810.5003	PART-TIME WAGES	184,353	195,657	195,375	150,844	200,000	63,897	184,510	171,097	(28,903)	200,000	-	200,000	200,000	200,000	200,000
227	10-4810.5004	FICA EXPENSE	39,804	40,800	41,865	39,796	44,120	18,629	41,909	40,591	(3,529)	46,060	1,940	46,829	47,617	48,425	49,253
228	10-4810.5005	RETIREMENT EXPENSE	42,493	47,593	53,076	57,707	63,712	30,069	55,624	60,858	(2,854)	71,931	8,220	76,493	78,405	80,365	82,375
229	10-4810.5006	GROUP HEALTH INSURANCE	58,833	55,369	64,643	57,056	59,742	30,337	60,618	55,500	(4,242)	58,289	(1,453)	61,203	64,264	67,477	70,851
230	10-4810.5007	WORKMEN'S COMPENSATION	12,391	10,929	10,919	9,873	13,030	6,862	10,681	13,724	694	13,602	572	13,942	14,291	14,648	15,014
231	10-4810.5008	UNEMPLOYMENT COMPENSATION	-	-	-	2,997	-	1,780	-	2,994	2,994	-	-	-	-	-	-
232	10-4820.5010	PRINT AND OFFICE SUPPLIES	10,519	9,544	9,940	8,720	10,500	1,650	10,105	10,500	-	10,500	-	10,500	10,500	10,500	10,500
233	10-4820.5014	MEMBERSHIP AND DUES	1,337	1,328	1,281	1,345	1,600	407	1,806	1,600	-	1,600	-	1,600	1,600	1,600	1,600
234	10-4820.5015	MEETINGS AND SEMINARS	1,381	1,332	1,272	328	2,000	295	603	2,000	-	2,000	-	2,000	2,000	2,000	2,000
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	3,000	3,000	3,000
236	10-4820.5017	VEHICLE MAINTENANCE	433	1,617	909	4,966	2,000	112	(1,021)	2,000	-	2,000	-	2,000	2,000	2,000	2,000
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	(1,500)	35,500	35,500	35,500	35,500
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	13,000	13,000	13,000
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
240	10-4820.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	23,000	23,000	23,000	23,000	23,000	23,000
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	4,000	4,000	4,000
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	50,600	50,600	50,600
243	10-4820.5027	MACHINE/EQUIPMENT REPAIR	2,746	350	591	1,564	2,500	851	1,084	2,500	-	2,500	-	2,500	2,500	2,500	2,500
244	10-4820.5041	UNIFORMS	1,739	1,403	1,593	36	1,950	281	1,629	1,950	-	1,950	-	1,950	1,950	1,950	1,950
245	10-4820.5044	CLEANING/SANITARY SUPPLY	5,296	4,953	5,589	6,344	5,500	153	7,872	5,500	-	5,500	-	5,500	5,500	5,500	5,500
246	10-4820.5049	MEDICAL AND LAB	675	675	579	1,344	800	554	840	800	-	800	-	800	800	800	800
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
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	2,000	2,000	2,000
250	10-4820.5065	PROFESSIONAL SERVICES	105	105	120	120	120	-	120	120	-	120	-	120	120	120	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
252	10-4830.5088	5 & UNDER GROUPS	605	590	469	271	750	268	598	750	-	750	-	750	750	750	750
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	
	NOTES	
2		
202	MEETINGS AND SEMINARS	
203	VEHICLE, FUEL & OIL	
204	VEHICLE MAINTENANCE	
205	ELECTRIC AND GAS	
206	TELEPHONE/CABLE	
207	WATER AND SEWER	
208	IT EQUIP, SOFTWARE & SVCS	New IT account. Incls Building Dept timekeeping (\$1k), STR Helper short term rental compliance software (\$20k) and hardware replacements (\$2k)
209	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
210	MAINT & SERVICE CONTRACTS	FY22 includes provision for janitorial service, pest control, HVAC maintenance, etc.
211	MACHINE/EQUIPMENT REPAIR	
212	UNIFORMS	
213	CLEANING/SANITARY SUPPLY	
214	MEDICAL AND LAB	
215	INSURANCE	
216	RENT AND LEASES	Copier rental. Timeclock rental moved to IT account
217	EMPLOYEE TRAINING	
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 EQUIP, 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	

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS GENERAL FUND															
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD As Of	Jan-Dec	FORECAST	INCREASE/ (DECREASE) IN		INCREASE/ (DECREASE) IN	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
2	GL Number	Description	FY17	FY18	FY19	FY20	FY21	12/31/2020 (6 MOS)	2020 (12 MOS)	FY21	FY21 BUDGET	BUDGET FY22	FY22 BUD				
255	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
256	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
257	10-4830.5096	MIDDLE SCHOOL DANCES	1,725	2,371	-	-	-	-	-	-	-	-	-	-	-	-	-
258	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
259	10-4830.5098	YOUTH SPORTS	30,006	33,063	28,472	13,657	35,000	7,925	28,984	35,000	-	35,000	-	35,000	35,000	35,000	35,000
260	10-4830.5099	KEENAGERS	2,424	3,112	2,794	1,699	3,500	1,374	2,451	2,000	(1,500)	3,500	-	3,500	3,500	3,500	3,500
261		SUBTOTAL RECREATION	960,969	963,883	983,458	914,114	1,038,356	455,114	986,353	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 Year	4%	0%	2%	-7%	14%			-7%		13%		3%	2%	2%	2%
263																	
264		COURT															
265	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	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
267	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
268	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	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	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	10-4910.5007	WORKMEN'S COMPENSATION	248	231	207	221	287	104	173	208	(79)	303	16	311	318	326	334
272	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	10-4920.5014	MEMBERSHIP AND DUES	82	107	93	74	150	7	84	150	-	150	-	150	150	150	150
274	10-4920.5015	MEETINGS AND SEMINARS	684	228	563	512	700	-	890	700	-	700	-	700	700	700	700
275	10-4920.5021	TELEPHONE/CABLE	3,816	3,923	4,124	3,409	4,300	1,757	3,810	4,300	-	4,000	(300)	4,000	4,000	4,000	4,000
276	10-4920.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	5,250	5,250	5,250	5,250	5,250	5,250
277	10-4920.5025	NON-CAPITAL TOOLS & EQUIPMENT	614	2,024	754	624	800	514	190	800	-	800	-	800	800	800	800
278	10-4920.5026	MAINT & SERVICE CONTRACTS	3,480	3,475	5,079	4,511	5,000	1,898	5,208	4,350	(650)	3,850	(1,150)	3,350	3,350	3,350	3,350
279	10-4920.5027	MACHINE/EQUIPMENT REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
280	10-4920.5062	INSURANCE	566	576	589	669	800	369	600	800	-	650	(150)	663	676	690	690
281	10-4920.5064	EMPLOYEE TRAINING	1,193	1,398	1,802	376	1,500	-	1,218	1,500	-	1,500	-	1,500	1,500	1,500	1,500
282	10-4920.5065	PROFESSIONAL SERVICES	98,959	127,954	74,912	78,740	90,000	55,372	76,607	90,000	-	125,000	35,000	90,000	90,000	90,000	90,000
283	10-4920.5079	MISC. & CONTINGENCY	509	831	842	267	850	25	229	850	-	850	-	850	850	850	850
284		SUBTOTAL COURT	222,904	256,397	205,083	204,504	223,855	116,678	203,750	225,260	1,404	269,380	45,525	237,554	240,382	243,290	246,266
285		% Increase/(Decrease) from Prior Year	-25%	15%	-20%	0%	9%			1%		20%		-12%	1%	1%	1%
286																	
287		BEACH SERVICE OFFICERS (BSOs)															
288	10-5710.5002	OVERTIME WAGES	3,449	1,300	689	3,955	1,500	4,204	950	4,204	2,704	1,500	-	1,500	1,500	1,500	1,538
289	10-5710.5003	PART-TIME WAGES	85,750	80,480	93,224	67,053	88,940	31,897	67,722	68,045	(20,895)	88,940	-	88,940	88,940	88,940	88,940
290	10-5710.5004	FICA EXPENSE	6,824	6,259	7,188	5,436	6,919	2,762	5,257	5,527	(1,392)	6,919	-	6,919	6,919	6,919	6,922
291	10-5710.5005	RETIREMENT EXPENSE	280	1,073	1,865	1,443	-	-	1,744	-	-	-	-	-	-	-	-
292	10-5710.5006	GROUP HEALTH INSURANCE	-	35	-	-	-	-	4,555	-	-	-	-	-	-	-	-
293	10-5710.5007	WORKMEN'S COMPENSATION	4,891	3,977	3,557	2,918	4,828	2,744	-	5,488	660	4,828	-	4,949	4,828	4,828	4,828
294		SUBTOTAL BEACH SERVICE OFFICERS	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 Year	-8%	-8%	14%	-24%	26%			-19%		23%		0%	0%		0%
296																	
297		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	12,466,296	1,110,181	12,623,230	12,734,339	12,971,291	13,266,279
298		% Increase/(Decrease) from Prior Year	2%	7%	-1%	-1%	10%			1%		8%		1%	1%	2%	2%
299																	
300		NET 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	(667,517)	25,727	(591,029)	(714,116)	(834,753)	(1,011,842)
301																	
303	10-3900.4901	OPERATING TRANSFERS IN	1,142,993	1,197,567	1,226,087	827,658	877,236	-	827,658	877,236	-	1,061,681	184,445	1,097,628	1,135,013	1,153,893	1,194,329
304	10-3900.5901	OPERATING TRANSFERS OUT	(1,276,837)	(1,127,848)	(2,037,371)	(1,820,026)	(183,992)	-	(1,820,026)	(834,862)	(650,870)	(394,164)	(210,172)	(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)	667,517	(25,727)	591,029	714,116	834,753	1,011,842
306																	
307		NET 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)
308																	
309		ENDING FUND BALANCE	3,134,441	3,205,326	3,420,190	3,647,771	3,647,771			3,647,771	(0)	3,647,771	(0)	3,647,771	3,647,771	3,647,771	3,647,771

	V	W
1	CITY OF ISLE OF PALMS GENERAL FUND	
	NOTES	
2		
255	SUMMER CAMPS	
256	THEME ACTIVITIES	
257	MIDDLE SCHOOL DANCES	
258	ADULT SPORTS	
259	YOUTH SPORTS	
260	KEENAGERS	
261		
262		
263		
264	COURT	
265	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.
266	OVERTIME WAGES	Forecast increase is 2.5% per year
267	PART-TIME SALARIES	Includes \$1500 for fill-in Judge if needed
268	FICA EXPENSE	FICA rate is 7.65%
269	RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
270	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
271	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
272	PRINT AND OFFICE SUPPLIES	
273	MEMBERSHIP AND DUES	
274	MEETINGS AND SEMINARS	
275	TELEPHONE/CABLE	Phone and internet service
276	IT EQUIP, SOFTWARE & SVCS	New IT account. Incls Court jury selection software (\$3k), court LawTrac software (\$1.25k) and hardware replacements (\$1k)
277	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
278	MAINT & SERVICE CONTRACTS	-
279	MACHINE/EQUIPMENT REPAIR	
280	INSURANCE	
281	EMPLOYEE TRAINING	
282	PROFESSIONAL SERVICES	Includes most legal fees for the City and Court security. Increased FY22 budget based on actual YTD FY21 fees
283	MISC. & CONTINGENCY	
284		
285		
286		
287	BEACH SERVICE OFFICERS (BSOs)	
288	OVERTIME WAGES	
289	PART-TIME WAGES	
290	FICA EXPENSE	FICA rate is 7.65%
291	RETIREMENT EXPENSE	
292	GROUP HEALTH INSURANCE	
293	WORKERS COMPENSATION	
294		
295		
296		
297		
298		
299		
300		
301		
303	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
304	OPERATING TRANSFERS OUT	FY21-24 Transfers Out to Capital Projects Fund.
305		
306		
307		
308		
309		

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3																	
5		CAPITAL PROJECTS FUND REVENUES															
6	20-3450.4029	DONATIONS OF EQUIPMENT	-	-	-	10,000	-	-	10,000	-	-	-	-	-	-	-	-
7	20-3450.4106	INTERGOVERNMENT TRANSFERS	471,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	20-3450.4111	GRANT INCOME	-	-	906,544	5,187	300,000	-	5,187	77,000	(223,000)	726,000	426,000	-	-	-	-
9	20-3500.4501	MISCELLANEOUS REVENUE	8,099	1,196,945	18,808	-	-	-	-	-	-	-	-	-	-	-	-
10	20-3500.4505	INTEREST INCOME	29,278	48,916	80,803	81,933	80,000	8,023	43,923	40,000	(40,000)	40,000	(40,000)	40,000	40,000	40,000	40,000
11	20-3500.4512	BOND PROCEEDS	-	-	-	-	2,900,000	-	-	3,500,000	600,000	-	(2,900,000)	-	-	-	-
12	20-3860.5805	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		% Increase/(Decrease) from Prior Y	1328%	145%	-19%	-6%	247%			10%		-64%		-97%			
15																	
16		GENERAL GOVERNMENT															
17	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	20-4140.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	80,000	80,000	20,000	20,000	20,000	20,000
19	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMEN	35,030	8,539	1,714	1,888	5,000	-	2,531	5,000	-	2,000	(3,000)	2,000	2,000	2,000	2,000
20	20-4140.5026	MAINT & SERVICE CONTRACTS	15,124	244	11,259	1,693	12,163	1,172	4,053	6,163	(6,000)	12,163	-	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	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	20-4440.5084	CONSTRUCTION IN PROGRESS	-	-	23,817	-	-	-	23,817	-	-	-	-	-	-	-	-
32	20-4440.5085	CAPITAL OUTLAY	24,249	67,237	145,300	599,372	1,605,687	1,091,479	178,062	1,250,000	(355,687)	41,000	(1,564,687)	147,000	96,500	112,500	118,000
33		SUBTOTAL POLICE	26,592	80,052	196,300	599,372	1,616,487	1,105,077	222,331	1,263,800	(352,687)	86,229	(1,530,258)	192,229	141,729	157,729	163,229
34		% Increase/(Decrease) from Prior Y	-63%	201%	145%	205%	170%			-22%		-93%		123%	-26%	11%	3%
35																	
36		FIRE															
37	20-4540.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	20-4540.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	20-4540.5017	VEHICLE MAINTENANCE	-	4,897	-	-	-	-	-	-	-	-	-	-	-	-	-
40	20-4540.5025	NON-CAPITAL TOOLS & EQUIPMEN	4,657	14,950	2,041	786	9,000	2,388	4,315	9,000	-	18,000	9,000	7,500	7,500	7,500	7,500
41	20-4540.5026	MAINT & SERVICE CONTRACTS	-	11,168	55,776	-	49,077	-	45,682	29,077	(20,000)	94,305	45,228	94,305	94,305	94,305	94,305
42	20-4540.5063	RENT AND LEASES	-	-	17,325	8,487	12,000	-	15,440	-	(12,000)	-	(12,000)	-	-	-	-
43	20-4540.5065	PROFESSIONAL SERVICES	5,280	5,296	1,199	-	-	-	431	-	-	-	-	-	-	-	-
44	20-4540.5084	CONSTRUCTION IN PROGRESS	-	-	23,817	-	-	-	23,817	-	-	-	-	-	-	-	-
45	20-4540.5085	CAPITAL OUTLAY	99,059	34,189	-	1,459,125	1,994,687	1,410,979	32,762	1,550,000	(444,687)	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	-49%	-35%	42%	1366%	41%			-23%		-51%		-75%	-13%	-24%	38%
48																	
49		PUBLIC WORKS															
50	20-4640.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMEN	742	2,327	-	-	-	-	-	-	-	-	-	-	-	-	-

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

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
52	20-4640.5026	MAINT & SERVICE CONTRACTS	-	6,215	81,564	11,796	12,607	724	89,309	6,607	(6,000)	12,607	-	12,607	12,607	12,607	12,607
53	20-4640.5065	PROFESSIONAL SERVICES	-	-	19,300	-	-	-	19,300	-	-	-	-	-	-	-	-
54	20-4640.5084	CIP PHASE 3 DRAINAGE	26,394	927,568	1,141,894	81,623	3,120,000	73,066	635,507	86,000	(3,034,000)	2,462,000	(658,000)	913,000	-	-	-
55	20-4640.5085	CAPITAL OUTLAY	243,890	435,482	244,289	32,068	40,000	(354)	(17,590)	40,000	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	20-4740.5026	MAINT & SERVICE CONTRACTS	-	-	(9)	-	12,163	1,172	(9)	12,163	(0)	12,163	(0)	12,163	12,163	12,163	12,163
63	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	20-4840.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	20,000	20,000	-	-	-	-
69	20-4840.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,201	30,984	28,596	6,042	7,000	-	28,596	7,000	-	7,000	-	20,000	20,000	20,000	20,000
70	20-4840.5026	MAINT & SERVICE CONTRACTS	22,165	14,236	79,229	34,747	-	-	41,953	-	-	33,857	33,857	33,857	33,857	33,857	33,857
71	20-4840.5085	CAPITAL OUTLAY	97,081	41,288	-	-	12,000	15,984	-	15,984	3,984	65,000	53,000	85,000	122,500	36,500	68,500
72		SUBTOTAL RECREATION	121,447	86,508	107,825	40,789	19,000	15,984	70,549	22,984	3,984	125,857	106,857	138,857	176,357	90,357	122,357
73		% Increase/(Decrease) from Prior Y	168%	-29%	25%	-62%	-53%			21%		448%		10%	27%	-49%	35%
74																	
75																	
76		TOTAL CAPITAL PROJECTS FUND EXPENDITURES	699,286	1,986,413	2,086,624	2,305,543	7,535,184	2,635,051	1,375,797	3,120,794	(4,414,390)	4,456,491	(3,078,694)	2,001,324	1,049,324	951,324	1,045,824
77		% Increase/(Decrease) from Prior Y	37%	184%	5%	10%	227%			-59%		43%		-55%	-48%	-9%	10%
78																	
79		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	394,164	210,172	506,599	420,897	319,140	182,487
83	20-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84		NET TRANSFERS IN/(OUT)	1,176,837	1,127,848	1,924,450	1,728,994	183,992	-	1,728,994	834,862	650,870	394,164	210,172	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	(2,771,326)	1,299,866	(1,454,725)	(588,427)	(592,183)	(823,337)
87																	
88		ENDING FUND BALANCE	4,541,229	4,928,526	5,772,507	6,141,345	2,070,153			7,472,414		4,701,087		3,246,362	2,657,935	2,065,752	1,242,415

	V	W
1	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND	
2	NOTES	
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52	MAINT & SERVICE CONTRACTS	Provision for facilities maintenance = 1% (FY21) or 2% (FY22-25) of insured building value including wash station.
53	PROFESSIONAL SERVICES	
54	CIP PHASE 2 - 5 DRAINAGE	Drainage Phase 3 Project, including elevation of Waterway Blvd multi-use path is expected to begin in FY21 and be completed in FY23.
55	CAPITAL OUTLAY	Includes 50% of City's cost for undergrounding elec lines: in FY22, 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	DRAINAGE EXPENSE CONTING.	FY22-FY26 includes annual provisions for drainage contingency (\$100k) and FY23-26 incls a provison for drainage projects identified by the comprehensive drainage plan (\$250k). (Another \$250k annually in the Muni Atax Fund).
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60	BUILDING	
61	NON-CAPITAL TOOLS & EQUIPMENT	
62	MAINT & SERVICE CONTRACTS	Building maintenance contingency to proactively address issues as needed - calculated as 1% (FY21) or 2% (FY22-25) of City Hall building insured value. Split 50/50 Gen Govt/Building
63	CAPITAL OUTLAY	Forecast periods = 100% of Building Dept needs per the 10-yr plan.
64		
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67	RECREATION	
68	IT EQUIP, SOFTWARE & SVCS	New IT account. Includes upgrades to AV system for better livestreaming (\$20k)
69	NON-CAPITAL TOOLS & EQUIPMENT	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.
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81	TRANSFERS	
82	OPERATING TRANSFERS IN	FY19 BUDGET TRANSFER IS FROM THE GENERAL FUND
83	OPERATING TRANSFERS OUT	
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	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
5	MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES																
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	% Increase/(Decrease) from Prior Y		2%	2%	4%	-21%	-34%			39%		33%		18%	2%	2%	2%
14	GENERAL GOVERNMENT																
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	30-4120.5085	CAPITAL OUTLAY	19,969	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	SUBTOTAL GENERAL GOVT		140,124	128,304	121,835	115,207	156,694	32,000	120,755	156,694	0	168,972	12,279	167,561	82,150	82,150	82,150
27	% Increase/(Decrease) from Prior Y		15%	-8%	-5%	-5%	36%			0%		8%		-1%	-51%		
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	-	315	4,000	-	-	(4,000)	-	-	-	-
32	30-4420.5026	MAINT & SERVICE CONTRACTS	-	-	691	9,917	11,000	3,690	5,784	11,000	-	11,000	-	11,000	11,000	11,000	11,000
33	30-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	30-4420.5067	CONTRACTED SERVICES	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	-	-	11,908	-	-	-	11,908	-	-	-	-	-	-	-	-
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	30-4520.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	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)	-	-	-	-
53	30-4620.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	30-4620.5065	PROFESSIONAL SERVICES	-	-	-	482	-	-	-	-	-	-	-	-	-	-	-
55	30-4620.5067	CONTRACTED SERVICES	56,706	54,769	-	-	-	-	-	-	-	-	-	-	-	-	-
56	30-4620.5079	MISCELLANEOUS	5,890	5,974	2,350	-	-	-	2,350	-	-	-	-	-	-	-	-

	V	W
1	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND	
2	NOTES	
3		
5	MUNICIPAL ACCOMMODATIONS 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 REVENUE	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.
8	GRANT INCOME	-
9	SALE OF ASSETS	-
10	INTEREST INCOME	-
11		
12		
13		
14	GENERAL GOVERNMENT	
15	DEBT SERVICE - PRINCIPAL	40% of Debt service on Recreation Center GO bond. Maturity date is 6/1/23
16	DEBT SERVICE - INTEREST	40% of Bank service on Recreation Center GO bond. Maturity date is 6/1/23
17	BANK SERVICE CHARGES	
18	ELECTRIC AND GAS	
19	NON-CAPITAL TOOLS & EQUIPMENT	
20	MAINT & SERVICE CONTRACTS	Provision to trim all roadside palm trees every two years (50% each year - \$12,750/yr) and install or refinish approx 3 streetprint crosswalks @ \$6,000 each
21	STREET SIGNS	Parking management replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.
22	ADVERTISING	
23	PROFESSIONAL SERVICES	Provision for professional services related to parking management
24	MISCELLANEOUS	Holiday decorations, lift for Front Beach holiday lights, replacement lights and flags
25	CAPITAL OUTLAY	
26		
27		
29	POLICE	
30	TELEPHONE/CABLE	Comcast service for IOP Connector camera feed
31	NON-CAPITAL TOOLS & EQUIPMENT	
32	MAINT & SERVICE CONTRACTS	Includes \$11,000 for pooper scooper stations & supplies co-ordinated by Animal Control in Pol Dept
33	PROFESSIONAL SERVICES	
34	CONTRACTED SERVICES	Provision for Charleston County Sheriff Deputies assistance.
35	CONSTRUCTION IN PROGRESS	
36	CAPITAL OUTLAY	FY22 incls purchase of one license plate readers (LPR) for parking enforcement (\$50k) . Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan.
37		
38		
40	FIRE	
41	DEBT SERVICE - PRINCIPAL	
42	DEBT SERVICE - INTEREST	
43	NON-CAPITAL TOOLS & EQUIPMENT	FY22 budget covers the purchase of 18 sets of anti-exposure suits for water rescues. Includes suits for both stations.
44	MAINT & SERVICE CONTRACTS	
45	CONSTRUCTION IN PROGRESS	
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 CONTRACTS	Charleston Co solid waste disposal fees on Front Beach compactor and beach trash dumpsters (\$9,000), right of way maintenance (\$6,000), beach path maint (\$2,500), additional mowing of underbrush/limbs in busy season (\$10,000) and wayfinding sign maint (\$1,500). 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	

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
57	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		% Increase/(Decrease) from Prior Y	138%	-95%	555%	-100%								44%	-70%	88%	
68																	
69		FRONT BEACH AND PARKING MANAGEMENT															
70	30-5620.5010	PRINT AND OFFICE SUPPLIES	19,912	15,021	17,071	9,755	20,800	5,332	11,091	20,800	-	20,800	-	20,800	20,800	20,800	20,800
71	30-5620.5013	BANK SERVICE CHARGES	27,588	26,582	35,248	34,793	30,000	32,903	41,183	42,000	12,000	42,000	12,000	42,000	42,000	42,000	42,000
72	30-5620.5020	ELECTRIC AND GAS	42,532	44,953	38,051	37,850	37,000	20,716	38,327	39,000	2,000	39,000	2,000	39,000	39,000	39,000	39,000
73	30-5620.5021	TELEPHONE/CABLE	1,376	3,386	3,322	3,777	4,000	1,716	3,648	4,000	-	4,000	-	4,000	4,000	4,000	4,000
74	30-5620.5022	WATER AND SEWER	1,407	4,539	4,942	3,936	5,000	2,879	5,237	5,500	500	5,500	500	5,500	5,500	5,500	5,500
75	30-5620.5024	IT EQUIP, 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	30-5620.5079	MISCELLANEOUS	280	188	8,284	3,823	7,500	427	11,755	7,500	-	7,500	-	7,500	7,500	7,500	7,500
85	30-5620.5085	CAPITAL OUTLAY	23,052	-	-	-	-	-	-	-	-	-	-	70,000	-	-	10,000
86		SUBTOTAL FR BEACH/PKG MGT	236,930	210,269	191,421	178,219	232,400	93,062	206,303	246,900	14,500	248,200	15,800	318,218	248,236	248,255	258,255
87		% Increase/(Decrease) from Prior Y	-23%	-11%	-9%	-7%	30%			6%		1%		28%	-22%	0%	4%
88																	
89		TOTAL MUNI ATAX 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																	
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																	
101		ENDING FUND BALANCE	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
1	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND	
2	NOTES	
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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.
58	DRAINAGE	FY22 includes \$250k for a comprehensive drainage plan. FY22-26 includes annual ditch maintenance (\$196-199k per year). FY23-26 includes \$250k as a provision for drainage projects identified in the comprehensive drainage plan (another \$250k ann
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62	RECREATION	
63	NON-CAPITAL TOOLS & EQUIPMENT	
64	MAINT & SERVICE CONTRACTS	
65	CAPITAL OUTLAY	Forecast period annual amts = 20% of 10 Yr Cap Plan totals
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67		
68		
69	FRONT BEACH AND PARKING MANAGEMENT	
70	PRINT AND OFFICE SUPPLIES	Supplies for kiosks & ticketing devices (\$6,000), residential parking decals/hangtags/booklets (\$9,000), enforcement supplies (\$5,000), parking lot annual passes (\$800).
71	BANK SERVICE CHARGES	Processing fees paid for parking kiosk credit card transactions.
72	ELECTRIC AND GAS	Landscape lighting in Front Beach area
73	TELEPHONE/CABLE	Service for 3 call boxes (\$1,000) and internet service for 12 BSO enforcement tablets (\$3,000).
74	WATER AND SEWER	Irrigation
75	IT EQUIP, SOFTWARE & SVCS	New IT account. Includes all T2 parking management and parking citation collection software. Also ROVR service for license plate lookups.
76	NON-CAPITAL TOOLS & EQUIPMENT	Provision for surveillance camera replacements if needed
77	MAINT & SERVICE CONTRACTS	Sidewalks (\$5k) parking lot (\$10k), irrig (\$2.5k), lighting (\$2.5k), benches/cans (\$2k), road patch (\$5k), surveil camera maint (\$1.5k), table/printer maint (\$5k), kiosk internet svc & data downlds (\$10k).
78	MACHINE/EQUIPMENT REPAIR	Annual Parkeon maintenance contract for 18 kiosks
79	UNIFORMS	BSO uniforms
80	STREET SIGNS	Replace Front Beach parking signs as needed
81	INSURANCE	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area
82	PROFESSIONAL SERVICES	Includes amored car service for kiosk collections (\$2k) and Front Beach brick engraving (\$3k). T2 SaaS fees previously budgeted here are now in the new IT Equip, Software & Svcs account.
83	CONTRACTED SERVICES	Beach recycling collection per contract
84	MISCELLANEOUS	Provision for unanticipated costs. Covers all parking and front beach maintenance.
85	CAPITAL OUTLAY	FY23 forecast includes rehab of Breach Inlet boat ramp and public art at Front Beach.
86		
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93		
94	TRANSFERS	
95	OPERATING TRANSFERS IN	
96	OPERATING TRANSFERS OUT	Includes transfers to General Fund for 1-3 firefighters, 1 police officer, 50% of BSOs and 50% of Pub Works fuel & temp labor. Incl's transfers to Marina fund of \$225k in FY24 and \$750k in FY25 for Marina ICW docks and dredging, respectively.
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	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3																	
5		HOSPITALITY TAX FUND REVENUES									-		-				
6	35-3450.4108	HOSPITALITY TAX	746,402	785,452	794,303	603,275	615,860	220,493	439,413	588,485	(27,375)	830,800	214,940	847,416	864,364	881,652	899,285
7	35-3500.4504	SALE OF ASSETS	5,798	-	915	-	-	-	-	-	-	-	-	-	-	-	-
8	35-3500.4505	INTEREST INCOME	3,762	10,476	25,151	16,904	24,000	1,342	8,514	5,000	(19,000)	5,000	(19,000)	5,000	5,000	5,000	5,000
9		TOTAL REVENUES (NO TRANSFERS)	755,961	795,928	820,369	620,179	639,860	221,835	447,928	593,485	(46,375)	835,800	195,940	852,416	869,364	886,652	904,285
10		% Increase/(Decrease) from Prior Y	7%	5%	3%	-24%	-22%			-28%		41%		2%	2%	2%	2%
11											-						
12		GENERAL GOVERNMENT															
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 & EQUIPMEN	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 & EQUIPMEN	29,134	27,758	31,726	10,999	40,000	2,319	24,628	40,000	-	40,000	-	40,000	40,000	40,000	40,000
27	35-4520.5085	CAPITAL OUTLAY	-	40,058	-	-	235,000	159,455	-	160,000	(75,000)	29,000	(206,000)	18,400	13,200	5,100	14,700
28		SUBTOTAL FIRE	29,134	67,816	31,726	10,999	275,000	161,774	24,628	200,000	(75,000)	69,000	(206,000)	58,400	53,200	45,100	54,700
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	-	-	-	-	198,288	-	-	198,288	-	-	(198,288)	-	-	-	-
36		SUBTOTAL PUBLIC WORKS	72,409	108,907	150,683	131,917	502,088	69,431	150,972	502,088	-	263,800	(238,288)	288,300	288,100	278,600	293,000
37		% Increase/(Decrease) from Prior Y	-3%	50%	38%	-12%	233%			233%		-47%		9%	0%	-3%	5%
38											-						
39		BUILDING									-						
40	35-4720.5010	PRINT AND OFFICE SUPPLIES	286	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	35-4720.5013	BANK SERVICE CHARGES	75	16	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Year					-14%			-77%		273%		79%	15%	-30%	16%
51											-						

	V	W
1	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND	
	NOTES	
2		
3		
5	HOSPITALITY TAX FUND REVENUES	
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 GOVERNMENT	
13	DEBT SERVICE - PRINCIPAL	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
14	DEBT SERVICE - INTEREST	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
15		
16		
17		
18	POLICE	
19	NON-CAPITAL TOOLS & EQUIPMENT	Body camera equipment replacements as needed
20	PROFESSIONAL SERVICES	
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		
23		
24		
25	FIRE	
26	NON-CAPITAL TOOLS & EQUIPMENT	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		
29		
30		
31	PUBLIC WORKS	
32	MAINT & SERVICE CONTRACTS	City-wide landscaping contract = approx \$70,500/year (base price). Add'l provision provides avail funds for improved landscaping/irrig. This line item is managed by the Asst Public Works Director.
33	CONTRACTED SERVICES	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd) + commercial dumpster service
34	CAPITAL OUTLAY	Forecast periods = 10% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
35	DRAINAGE	
36		
37		
38		
39	BUILDING	
40	PRINT AND OFFICE SUPPLIES	
41	BANK SERVICE CHARGES	
42		
43		
44		
45	RECREATION	
46	NON-CAPITAL TOOLS & EQUIPMENT	
47	CAPITAL OUTLAY	Forecast period annual amts = 10% of 10 Yr Capital Plan totals.
48	SPECIAL ACTIVITIES	Holiday Fest (\$20,000 or \$15,000 for FY21), Front Beach Fest (\$10,000) and Sand Sculpting (\$3,000).
49		
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	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3																	
52		FRONT BEACH AND PARKING MANAGEMENT									-						
53	35-5620.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	96,000
54		SUBTOTAL FR BEACH/PKG MGT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	96,000
55		% Increase/(Decrease) from Prior Y	-100%														
56																	
57		TOTAL HOSPITALITY TAX FUND EXPENDITURES	237,220	327,095	360,878	354,890	1,057,670	264,190	352,423	912,170	(145,500)	561,956	(495,713)	583,718	579,011	553,591	684,102
58		% Increase/(Decrease) from Prior Y	-23%	38%	10%	-2%	193%			153%		-38%		4%	-1%	-4%	24%
59																	
60		NET INCOME BEFORE TRANSFERS	518,741	468,832	459,491	265,289	(417,810)	(42,355)	95,505	(318,685)	99,125	273,844	691,653	268,698	290,353	333,060	220,183
61																	
62		TRANSFERS															
63	35-3900.5901	OPERATING TRANSFERS OUT	(274,162)	(261,330)	(462,008)	(229,830)	(218,549)	-	(229,830)	(218,549)	3,000	(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)	(537,234)	102,125	29,388	665,746	14,464	25,949	58,080	(65,796)
67																	
68		ENDING FUND BALANCE	872,789	1,080,291	1,077,774	1,113,233	476,874			575,999		605,387		619,851	645,800	703,880	638,084

	V	W
1	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND	
2	NOTES	
3		
52	FRONT BEACH AND PARKING MANAGEMENT	
53	CAPITAL OUTLAY	
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62	TRANSFERS	
63	OPERATING TRANSFERS OUT	Includes transfers to General Fund for 1 police officer, 1 police livability/special services officer and 1 firefighter.
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68		

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3																	
5		STATE ACCOMMODATIONS TAX FUND 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																	
14		GENERAL GOVERNMENT															
15	50-4120.5013	BANK SERVICE CHARGES	75	34	-	-	-	-	-	-	-	-	-	-	-	-	-
16	50-4120.5022	WATER AND SEWER	407	740	259	323	600	103	440	600	-	600	-	600	600	600	600
17	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN ¹	-	1,917	-	-	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
18	50-4120.5061	ADVERTISING	5,895	795	-	4,000	-	-	-	-	-	-	-	-	-	-	-
19	50-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	50-4120.5077	PROGRAMS/SPONSORSHIPS	38,479	46,436	53,493	44,855	42,500	-	64,988	42,500	-	85,000	42,500	85,000	85,000	85,000	85,000
21	50-4120.5079	MISCELLANEOUS	212	114	-	35	1,000	-	110	1,000	-	1,000	-	1,000	1,000	1,000	1,000
22	50-4120.5085	CAPITAL OUTLAY	6,076	4,084	-	-	-	-	35	-	-	-	-	-	-	-	-
23	50-4120.5090	TOURISM PROMOTION EXP	566,446	579,048	623,679	523,908	474,713	6,201	368,639	640,318	165,605	690,474	215,761	703,983	717,763	731,818	746,155
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 & EQUIPMEN ¹	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	-	-	-	-	-	-	-	-
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															
37	50-4520.5009	DEBT SERVICE - PRINCIPAL	-	-	-	91,915	78,073	-	-	78,073	(0)	79,502	1,429	80,957	82,439	83,947	85,483
38	50-4520.5011	DEBT SERVICE - INTEREST	-	-	-	-	13,841	-	-	13,841	-	12,413	(1,429)	10,958	9,476	7,967	6,431
39	50-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN ¹	2,743	19,644	-	-	-	-	-	-	-	-	-	-	-	-	-
40	50-4520.5026	MAINT & SERVICE CONTRACTS	-	-	31,464	-	-	-	19,352	-	-	-	-	-	-	-	-
41	50-4520.5084	CONSTRUCTION IN PROGRESS	-	-	11,908	-	-	-	11,908	-	-	-	-	-	-	-	-
42	50-4520.5085	CAPITAL OUTLAY	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
43		SUBTOTAL FIRE	104,101	75,232	67,591	369,371	564,935	313,450	58,892	489,935	(75,000)	255,582	(309,353)	128,715	118,315	102,115	121,315
44		% Increase/(Decrease) from Prior Y	14%	-28%	-10%	446%	736%			625%		-48%		-50%	-8%	-14%	19%
45																	

	V	W
1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND	
	NOTES	
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5	STATE ACCOMMODATIONS TAX FUND REVENUES	
6	ACCOMMODATION TAX-RELATED	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	ACCOMMODATION TAX-PROMO	Based on actual last 12 month revenues, assume FY21 rebounds to FY19 levels of accommodations revenue and FY22-26 increases by 2% per year. Added revenue from the new Wild Dunes hotel in FY22.
8	MISCELLANEOUS INCOME	
9	SALE OF ASSETS	
10	INTEREST INCOME	
11		
12		
13		
14	GENERAL GOVERMENT	
15	BANK SERVICE CHARGES	
16	WATER AND SEWER	Irrigation at Breach Inlet sign
17	NON-CAPITAL TOOLS & EQUIPMENT	Add/replace/maintain benches, etc at Carmen R Bunch and Leola Hanbury parks
18	ADVERTISING	
19	PROFESSIONAL SERVICES	
20	PROGRAMS/SPONSORSHIPS	Provision for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (FY21 show cancelled).
21	MISCELLANEOUS	
22	CAPITAL OUTLAY	
23	TOURISM PROMOTION EXP	SC State Law provides that 30% of State Atax Revenues be transferred to an organization which has an ongoing tourism promotion program. The City's designee is the Charleston CVB. Also includes Tshirts for web promo.
24		
25		
26		
27	POLICE	
28	NON-CAPITAL TOOLS & EQUIPMENT	Body armor as needed
29	MAINT & SERVICE CONTRACTS	FY19 Budget for Hill Report priorities. FY19 forecast assumes 50% of this to be spent in FY19. FY20-FY24 forecast uses 1% of insured building value to estimate annual maintenance provision. PSB costs are splity 50% with Fire Dept.
30	PROFESSIONAL SERVICES	
31		
32	CAPITAL OUTLAY	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		
35		
36	FIRE	
37	DEBT SERVICE - PRINCIPAL	Debt service for new 75' ladder truck
38	DEBT SERVICE - INTEREST	Debt service for new 75' ladder truck
39	NON-CAPITAL TOOLS & EQUIPMENT	
40	MAINT & SERVICE CONTRACTS	
41		
42	CAPITAL OUTLAY	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		
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	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3																	
46		PUBLIC WORKS															
47	50-4620.5026	MAINT & SERVICE CONTRACTS	-	-	28,750	-	-	-	28,750	-	-	-	-	-	-	-	-
48	50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	50-4620.5079	MISCELLANEOUS	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															
55	50-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	1,273	-	4,114	-	-	-	-	-	-	-	-	-	-	-
56	50-4820.5026	MAINT & SERVICE CONTRACTS	-	-	30,237	-	-	-	30,237	-	-	-	-	-	-	-	-
57	50-4820.5085	CAPITAL OUTLAY	17,191	39,109	(5,804)	-	5,000	1,158	(5,804)	5,000	-	10,000	5,000	34,000	49,000	14,600	27,400
58	50-4830.5092	SPECIAL ACTIVITIES	50,889	45,564	13,050	7,500	12,000	91	12,945	1,000	(11,000)	16,000	4,000	16,000	16,000	16,000	16,000
59		SUBTOTAL RECREATION	68,080	85,946	37,483	11,614	17,000	1,249	37,378	6,000	(11,000)	26,000	9,000	50,000	65,000	30,600	43,400
60		% Increase/(Decrease) from Prior Y	60%	26%	-56%	-69%	-55%			-84%		333%		92%	30%	-53%	42%
61																	
62		FRONT BEACH AND FRONT BEACH RESTROOMS															
63	50-5620.5020	ELECTRIC AND GAS	569	641	492	613	700	314	474	500	(200)	500	(200)	500	500	500	500
64	50-5620.5022	WATER AND SEWER	11,496	9,321	9,642	10,106	12,000	5,310	10,969	12,000	-	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
67	50-5620.5062	INSURANCE	3,688	5,003	5,912	6,235	7,000	4,603	5,641	7,000	-	7,500	500	7,650	7,803	7,959	7,959
68	50-5620.5065	PROFESSIONAL SERVICES	70	70	80	80	80	-	80	80	-	80	-	80	80	80	80
69	50-5620.5067	CONTRACTED SERVICES	141,041	115,853	129,715	123,175	145,000	54,706	138,794	145,000	-	125,000	(20,000)	125,000	125,000	125,000	125,000
70	50-5620.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	50-5620.5084	CONSTRUCTION IN PROGRESS	32,021	4,226	-	-	-	-	-	-	-	-	-	-	-	-	-
72	50-5620.5085	CAPITAL OUTLAY	-	388,348	57,410	-	-	-	-	-	-	70,000	70,000	70,000	70,000	175,000	145,000
73		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
74		% Increase/(Decrease) from Prior Y	55%	115%	-60%	-30%	-10%			-10%		39%		0%	0%	39%	-8%
75																	
76		TOTAL STATE ATAX 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)	1,505,836	(149,812)	1,360,428	1,358,361	1,414,372	1,461,708
77		% Increase/(Decrease) from Prior Y	21%	28%	-4%	11%	23%			18%		-5%		-10%	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	640,664	836,394	828,852	874,555	863,052	861,114
80																	
81		TRANSFERS															
82	50-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	50-3900.5901	OPERATING TRANSFERS OUT	(573,442)	(768,513)	(577,410)	(258,667)	(583,686)	-	(258,667)	(583,686)	-	(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																	
86		NET INCOME AFTER TRANSFERS	68,400	(366,964)	12,582	(132,171)	(779,416)	235,365	420,156	(187,497)	591,919	(193,527)	585,889	129,712	(64,299)	(596,719)	135,615
87																	
88		ENDING FUND BALANCE	2,167,416	1,800,453	1,813,034	1,680,863	901,447			1,493,367		1,299,840		1,429,552	1,365,253	768,534	904,149

	V	W
1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND	
	NOTES	
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46	PUBLIC WORKS	
47	MAINT & SERVICE CONTRACTS	
48	PROFESSIONAL SERVICES	
49	MISCELLANEOUS	Annual provision for beach trash cans.
50	CAPITAL OUTLAY	FY22 incls replacement of z-track mower (\$15k). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
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53		
54	RECREATION	
55	NON-CAPITAL TOOLS & EQUIPMENT	
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).
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60		
61		
62	FRONT BEACH AND FRONT 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
69	CONTRACTED SERVICES	Includes \$40k for year-round cleaning and maintenance of public restrooms and \$85k year-round business district (on street) & beach trash collection. Cost of PT attendant (\$23k) is now included in the General Fund, but offset by a Transfer In from the State Atax Fund.
70	MISCELLANEOUS	
71	CONSTRUCTION IN PROGRESS	
72	CAPITAL OUTLAY	FY22 - FY26 includes \$70k per year to repair 4500 linear ft of sidewalks on Ocean Blvd between 10th and 14th (1/5 or 900 linear ft per year). Parking kiosk replacements of \$105k and \$75k in FY25 and FY26, respectively.
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78		
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81	TRANSFERS	
82	OPERATING TRANSFERS IN	
83	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. Incls transfers to Marina fund of \$225k in FY24 and \$750k in FY25 for Marina ICW docks and dredging, respectively.
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	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS BEACH MAINTEANCE AND PRESERVATION BUDGET															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3																	
4	REVENUES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)																-
5	55-3450.4028	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	58-3500.4505	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	EXPENDITURES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)																
15	55-4120.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	55-4120.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	55-4120.5013	BANK SERVICE CHARGES	115	112	24	-	-	-	-	-	-	-	-	-	-	-	-
18	55-4120.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	55-4120.5065	PROFESSIONAL SERVICES	7,508	4,914	-	-	-	-	-	-	-	-	-	-	-	-	-
20	55-4120.5087	BEACH NOURISHMENT	236,019	13,876,199	21,213	-	-	-	(14,824)	-	-	-	-	-	-	-	-
21	57-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	58-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	58-4120.5026	MAINT & SERVICE CONTRACTS	5,512	-	21,457	-	25,000	-	4,847	25,000	-	25,000	-	25,000	25,000	25,000	25,000
24	58-4120.5065	PROFESSIONAL SERVICES	51,579	-	21,189	72,712	149,394	5,442	29,883	149,394	-	110,000	(39,394)	75,252	760,000	60,000	60,000
25	58-4120.5085	CAPITAL OUTLAY	7,450	275,000	-	-	120,000	-	(4,847)	120,000	-	250,000	130,000	265,000	280,000	280,000	280,000
26	58-4120.5087	BEACH NOURISHMENT	-	-	52,732	-	-	-	52,732	-	-	-	-	-	-	-	2,600,000
27	TOTAL EXPENDITURES		308,182	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																	
29	NET INCOME 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)
30																	
31	TRANSFERS																
32	55-3900.4901	OPERATING TRANSFERS IN	-	2,150,707	-	-	-	-	-	-	-	-	-	-	-	-	-
33	55-3900.5901	OPERATING TRANSFERS OUT	-	-	(226,803)	-	-	-	-	-	-	-	-	-	-	-	-
34	57-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	57-3900.5901	OPERATING TRANSFERS OUT	-	(403,640)	-	-	-	-	-	-	-	-	-	-	-	-	-
36	58-3900.4901	OPERATING TRANSFERS IN	-	(1,747,068)	226,803	-	-	-	-	-	-	-	-	-	-	-	-
37	NET TRANSFERS IN/(OUT)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38																	
39	NET INCOME 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 FUND 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

	V	W
1	CITY OF ISLE OF PALMS BEACH MAINTEANCE AND PRESERVATION BUDGET	
2	NOTES	
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5	DONATIONS OF CASH	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now hold all Beach funds.
6	GRANT REVENUE	-
7	INTEREST	-
8	INTEREST INCOME	Beach Maintenance Fund closed and replaced with Beach Preservation Fee Fund #58
9	BEACH PRESERVATION FEE	Based on actual last 12 month revenues, assume FY21 rebounds to FY19 levels of accommodations revenue and FY22-26 increases by 2% per year. Added revenue from the new Wild Dunes hotel in FY22.
10	-	-
11	INTEREST INCOME	-
12		
13		
14	EXPENDITURES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)	
15	DEBT SERVICE - PRINCIPAL	
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	Req'd post project monitoring (\$0k in FY22, \$15k in FY23), ongoing monitoring of entire shoreline (\$60k ea yr), update beach mgt plan in FY22 for \$20k and \$700k in FY24 for potential design of next off-shore proj. Rebudgeted \$30k in FY22 for feasibility study related to a Breach Inlet project. Next large scale renourishment project forecasted in FY26 (8 years from the 2018 project).
25	CAPITAL OUTLAY	\$250k per year to repair/replace/add beach walkovers to include improved handicapped access. Includes mobi-mat material for beach accesses as needed.
26	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		
28		
29		
30		
31	TRANSFERS	
32	OPERATING TRANSFERS IN	-
33	OPERATING TRANSFERS OUT	-
34	OPERATING TRANSFERS IN	-
35	OPERATING TRANSFERS OUT	-
36	OPERATING TRANSFERS OUT	-
37		
38		
39		
40		
41		

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3																	
5		DISASTER RECOVERY FUND REVENUES															
6	60-3450.4111	GRANT INCOME	152,289	343,817	90,219	119,697	-	-	119,697	-	-	-	-	-	-	-	-
7	60-3500.4501	MISCELLANEOUS	5,147	(3,863)	-	-	-	-	-	-	-	-	-	-	-	-	-
8	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 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
10		% Increase/(Decrease) from Prior Y	782%	109%	-61%	15%	-64%			-93%							
11																	
12		DISASTER RECOVERY FUND EXPENDITURES															
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
15	60-4120.5058	HURRICANE BUILDING COSTS	4,850	403	-	-	-	-	-	-	-	-	-	-	-	-	-
16	60-4120.5065	PROFESSIONAL SERVICES	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-
17	60-4120.5079	MISCELLANEOUS	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL EXPENDITURES		202,524	355,757	26,341	43,890	10,000	-	40,263	-	(10,000)	10,000	-	10,000	10,000	10,000	10,000
19		% Increase/(Decrease) from Prior Y	2255%	76%	-93%	67%	-62%			-100%							
20																	
21	60-3900.4901	OPERATING TRANSFERS IN	100,000	-	100,000	91,032	-	-	91,032	-	-	-	-	-	-	-	-
22																	
23		DISASTER RECOVERY NET INCOME AFTER TRANSFERS															
24			74,748	13,858	216,793	211,280	42,000	3,700	192,016	10,000	(32,000)	-	(42,000)	-	-	-	-
25																	
26	ENDING FUND BALANCE		2,367,726	2,381,585	2,598,378	2,809,658	2,851,658			2,819,658		2,819,658		2,819,658	2,819,658	2,819,658	2,819,658
27																	
28																	
29																	
30																	
31		FIRE DEPARTMENT 1% REVENUES															
32	40-3450.4120	VFD 1% REBATE	152,063	148,224	142,608	143,385	143,000	156,526	156,526	156,526	13,526	150,000	7,000	150,000	150,000	150,000	150,000
33	40-3500.4505	INTEREST INCOME	22	20	679	1,134	2,000	21	107	200	(1,800)	200	(1,800)	200	200	200	200
34	TOTAL FIRE DEPT 1% 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
35		% Increase/(Decrease) from Prior Y	-8%	-3%	-3%	1%	1%			9%		-4%					
36																	
37		FIRE DEPARTMENT 1% EXPENDITURES															
38	40-4520.5013	BANK SERVICE CHARGES	46	48	68	68	50	24	68	70	20	70	20	70	70	70	70
39	40-4520.5014	MEMBERSHIP AND DUES	4,400	4,381	5,693	5,817	6,000	-	5,817	6,000	-	6,000	-	5,000	5,000	5,000	5,000
40	40-4520.5021	TELEPHONE/CABLE	778	2,788	3,342	4,172	3,500	2,164	3,761	4,200	700	4,200	700	4,200	4,200	4,200	4,200
41	40-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	1,000	1,000
42	40-4520.5041	UNIFORMS	-	-	443	-	-	-	-	-	-	-	-	3,000	3,000	3,000	3,000
43	40-4520.5062	INSURANCE	141,203	154,097	175,592	252,565	133,450	140,480	253,782	133,450	-	133,450	-	136,119	130,950	130,950	130,950
44	40-4520.5079	MISCELLANEOUS	7,285	1,276	801	1,384	2,000	368	640	2,000	-	2,000	-	2,000	2,000	2,000	2,000
45	TOTAL FIRE DEPT 1% 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
46		% Increase/(Decrease) from Prior Y	8%	6%	14%	42%	-22%			-22%				4%	-3%		
47																	
48		FIRE DEPT 1% NET INCOME	(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
49																	
50	ENDING FUND BALANCE		202,129	187,782	145,130	25,644	25,644			36,650		41,130		39,941	43,921	47,901	51,881

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

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
51	FEDERAL & STATE NARCOTICS REVENUES																
52	61-3500.4505	INTEREST	1	0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	62-3500.4504	SALE OF ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	62-3500.4505	INTEREST	1	0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	TOTAL FED AND STATE NARCOTICS REVENUES		1	0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	% Increase/(Decrease) from Prior Y		-35%	-77%	-100%	#DIV/0!	-100%			-100%							
58	FEDERAL & STATE NARCOTICS EXPENDITURES																
59	61-4320.5013	BANK SERVICE CHARGES	46	12	-	-	-	-	-	-	-	-	-	-	-	-	-
60	61-4320.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	2,164	-	-	-	-	-	-	-	-	-	-	-	-	-
61	61-4320.5041	UNIFORMS	486	358	-	-	-	-	-	-	-	-	-	-	-	-	-
62	61-4320.5079	MISCELLANEOUS	-	4,128	(751)	-	-	-	-	-	-	-	-	-	-	-	-
63	62-4320.5013	BANK SERVICE CHARGES	46	12	-	-	-	-	-	-	-	-	-	-	-	-	-
64	62-4320.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	4,386	-	-	4,773	-	-	-	-	-	-	-	-
65	62-4320.5041	UNIFORMS	477	347	228	-	-	-	-	-	-	-	-	-	-	-	-
66	62-4320.5079	MISCELLANEOUS	-	3,091	(722)	-	-	-	-	-	-	-	-	-	-	-	-
67	TOTAL FED AND STATE NARCOTICS EXPENSES		1,053	10,111	(1,244)	4,386	-	-	4,773	-	-	-	-	-	-	-	-
68	% Increase/(Decrease) from Prior Y		-91%	860%	-112%	-452%	-100%			-100%							
70	FED & STATE NARCOTICS NET INC		(1,052)	(10,111)	1,244	(4,386)	-	-	(4,773)	-	-	-	-	-	-	-	-
72	ENDING FUND BALANCE		13,253	3,141	4,386	(0)	(0)			(0)		(0)		(0)	(0)	(0)	(0)
75	VICTIMS FUND REVENUES																
76	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
77	64-3500.4505	INTEREST	2	0	-	-	3	-	-	-	(3)	-	(3)	-	-	-	-
78	TOTAL VICTIMS FUND REVENUES		10,551	9,640	9,259	5,153	3,973	5,510	8,046	5,125	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 EXPENDITURES																
82	64-4420.5010	PRINT AND OFFICE SUPPLIES	67	371	-	8	200	326	-	200	-	200	-	200	200	200	200
83	64-4420.5013	BANK SERVICE CHARGES	46	16	-	-	-	-	-	-	-	-	-	-	-	-	-
84	64-4420.5014	MEMBERSHIP AND DUES	60	-	50	25	50	5	25	50	-	50	-	50	50	50	50
85	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
86	64-4420.5041	UNIFORMS	373	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	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
88	64-4420.5079	MISCELLANEOUS	-	-	-	3,314	-	375	3,314	-	-	2,000	2,000	2,000	2,000	2,000	2,000
89	TOTAL VICTIMS 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 NET INCOME BEFORE TRANSFERS		7,814	8,257	7,565	797	1,923	4,544	3,578	3,075	1,152	(725)	(2,648)	275	275	275	275
94	60-3900.4901	OPERATING TRANSFERS IN	-	-	12,921	-	-	-	-	-	-	-	-	-	-	-	-
95	64-3900.5901	OPERATING TRANSFERS OUT	(14,000)	(14,000)	-	-	(3,000)	-	-	(3,000)	-	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)
97	VICTIMS NET INC AFTER TRANSFERS		(6,186)	(5,743)	20,486	797	(1,077)	4,544	3,578	75	1,152	(3,725)	(2,648)	(2,725)	(2,725)	(2,725)	(2,725)
99	ENDING FUND BALANCE		13,570	7,827	28,313	29,111	28,034			29,185		25,460		22,735	20,010	17,285	14,560

	V	W
1	CITY OF ISLE OF PALMS ALL OTHER FUNDS	
	NOTES	
2		
3		
51	FEDERAL & STATE NARCOTICS REVENUES	
52	INTEREST	
53	SALE OF ASSETS	
54	INTEREST	
55		
56		
57		
58	FEDERAL & STATE NARCOTICS EXPENDITURES	
59	BANK SERVICE CHARGES	<i>The Narcotics Funds will be closed in FY19</i>
60	NON-CAPITAL TOOLS & EQUIPMENT	
61	UNIFORMS	
62	MISCELLANEOUS	
63	BANK SERVICE CHARGES	
64		
65	UNIFORMS	
66	MISCELLANEOUS	
67		
68		
69		
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72		
73		
74		
75	VICTIMS FUND REVENUES	
76	COURT ASSESSMENTS FOR VICTIMS	Charleston County has advised there will be no more distributions for FY20 and no distributions for FY21. Assume 50% of FY19 actual for FY22 and full restoration to FY19 levels in FY23.
77	INTEREST	
78		
79		
80		
81	VICTIMS FUND EXPENDITURES	
82	PRINT AND OFFICE SUPPLIES	
83	BANK SERVICE CHARGES	
84	MEMBERSHIP AND DUES	
85	TELEPHONE/CABLE	Add phone for 2nd officer
86	UNIFORMS	
87	EMPLOYEE TRAINING	
88		
89		
90		
91		
92		
93		
94		
95	OPERATING TRANSFERS OUT	Transfers out General Fund to support payroll costs of part-time victims advocate in the Police Dept
96		
97		
98		
99		

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3																	
100																	
101		AISLE OF PALMS FUND REVENUES															
102	66-3500.4501	MISCELLANEOUS REVENUE	990	3,450	-	-	-	-	-	-	-	-	-	-	-	-	-
103																	
104	TOTAL REVENUES		990	3,450	-	-	-	-	-	-	-	-	-	-	-	-	-
105		% Increase/(Decrease) from Prior Y	-65%	248%	-100%												
106																	
107		AISLE OF PALMS FUND EXPENDITURES															
108	66-4120.5013	BANK SERVICE CHARGES	46	16	-	-	-	-	-	-	-	-	-	-	-	-	-
109	66-4120.5026	MAINT & SERVICE CONTRACTS	6,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110	66-4120.5077	PROGRAMS/SPONSORSHIPS	1,144	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	66-4120.5085	CAPITAL OUTLAY	-	18,372	-	-	-	-	-	-	-	-	-	-	-	-	-
112	TOTAL EXPENDITURES		7,940	18,388	-	-	-	-	-	-	-	-	-	-	-	-	-
113		% Increase/(Decrease) from Prior Y	278%	132%	-100%	#DIV/0!	-100%			-100%							
114																	
115	AISLE OF PALMS FUND NET INCOME		(6,950)	(14,938)	-	-	-	-	-	-	-	-	-	-	-	-	-
116																	
117	ENDING FUND BALANCE		14,938	0	0	0	0			0		0		0	0	0	0
118																	
119																	
120																	
121																	
122		RECREATION BUILDING FUND REVENUES															
123	68-3500.4501	MISCELLANEOUS REVENUE	14,870	13,580	16,145	13,474	15,000	5,887	5,887	7,000	(8,000)	15,000	-	15,000	15,000	15,000	15,000
124	68-3500.4505	INTEREST	7	2	380	1,318	1,000	110	630	630	(370)	630	(370)	630	630	630	630
125	TOTAL RECREATION 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 FUND EXPENDITURES															
129	68-4820.5013	BANK SERVICE CHARGES	46	16	-	-	-	-	-	-	-	-	-	-	-	-	-
130	68-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	68-4820.5065	PROFESSIONAL SERVICES	-	12,237	-	-	-	-	-	-	-	-	-	-	-	-	-
132	68-4820.5085	CAPITAL OUTLAY	2,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	68-4830.5092	SPECIAL ACTIVITIES	15,746	10,631	13,238	5,168	15,000	2,117	13,218	5,000	(10,000)	15,000	-	15,000	15,000	15,000	15,000
134	TOTAL RECREATION FUND EXPENDITURES		18,041	22,885	13,238	5,168	15,000	2,117	13,218	5,000	(10,000)	15,000	-	15,000	15,000	15,000	15,000
135		% Increase/(Decrease) from Prior Y	102%	27%	-42%	-61%	13%			-62%		200%					
136																	
137	68-3900.4901	OPERATING TRANSFERS IN	3,000	3,000	3,000	3,000	3,000	-	3,000	-	(3,000)	3,000	-	3,000	3,000	3,000	3,000
138																	
139	REC BUILDING 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	ENDING FUND 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	CITY OF ISLE OF PALMS ALL OTHER FUNDS	
	NOTES	
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100		
101	AISLE OF PALMS FUND REVENUES	
102	MISCELLANEOUS REVENUE	
103		
104		
105		
106		
107	AISLE OF PALMS FUND EXPENDITURES	
108	BANK SERVICE CHARGES	Aisle of Palms Fund is now closed
109	MAINT & SERVICE CONTRACTS	
110	PROGRAMS/SPONSORSHIPS	
111	CAPITAL OUTLAY	
112		
113		
114		
115		
116		
117		
118		
119		
120		
121		
122	RECREATION BUILDING FUND REVENUES	
123	MISCELLANEOUS REVENUE	
124	INTEREST	
125		
126		
127		
128	RECREATION BUILDING FUND EXPENDITURES	
129	BANK SERVICE CHARGES	
130	MAINT & SERVICE CONTRACTS	
131	PROFESSIONAL SERVICES	
132	CAPITAL OUTLAY	
133	SPECIAL ACTIVITIES	Expenses related to IOP Beach Run
134		
135		
136		
137	OPERATING TRANSFERS IN	Transfer in from State Atax fund to sponsor IOP Beach Run
138		
139		
140		
141		

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3																	
5		MARINA REVENUES											-				
6	90-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	90-3500.4501	MISCELLANEOUS INCOME	15,792	(15,791)	-	-	-	-	-	-	-	-	-	-	-	-	-
8	90-3500.4505	INTEREST INCOME	3,433	8,993	15,102	9,262	13,500	621	4,251	5,000	(8,500)	5,000	(8,500)	5,000	5,000	5,000	5,000
9	90-3600.4610	MARINA STORE LEASE INCOME	74,292	76,064	77,840	75,105	79,965	40,803	70,219	79,965	0	79,965	-	81,564	83,196	84,859	86,557
10	90-3600.4620	MARINA OPERATIONS LEASE INCOM	167,408	169,929	173,766	137,556	179,852	107,796	133,612	179,852	-	183,449	3,597	187,118	190,860	194,678	198,571
11	90-3600.4630	MARINA RESTAURANT LEASE INCOM	145,737	147,041	142,332	54,117	-	-	9,000	-	-	91,667	91,667	100,000	107,000	114,140	121,423
12	90-3600.4660	MARINA WAVERUNNER LEASE 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 & ADMINISTRATIVE															
18	90-6120.5011	DEBT SERVICE - INTEREST	13,485	8,265	3,045	-	128,360	-	435	25,026	(103,334)	86,227	(42,133)	80,892	75,427	69,854	64,152
19	90-6120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	90-6120.5022	WATER AND SEWER	360	360	360	384	400	192	402	400	-	400	-	400	400	400	400
21	90-6120.5026	MAINT & SERVICE CONTRACTS	3,168	11,730	7,233	13,935	54,003	20,206	14,976	30,000	(24,003)	26,251	(27,752)	26,251	26,251	26,251	26,251
22	90-6120.5061	ADVERTISING	-	1,808	-	-	-	-	-	-	-	-	-	-	-	-	-
23	90-6120.5065	PROFESSIONAL SERVICES	88,401	51,296	51,776	46,501	252,000	259,432	52,702	280,000	28,000	81,000	(171,000)	20,000	12,000	1,512,000	12,000
24	90-6120.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25		SUBTOTAL	105,414	73,459	62,413	60,820	434,763	279,830	68,515	335,426	(99,337)	193,879	(240,884)	127,543	114,079	1,608,506	102,803
26		% Increase/(Decrease) from Prior Y	-21%	-30%	-15%	-3%	597%			437%		-42%		-34%	-11%	1310%	-94%
27																	
28		MARINA STORE															
29	90-6220.5022	WATER AND SEWER	300	300	300	300	300	300	300	300	-	300	-	300	300	300	300
30	90-6220.5026	MAINT & SERVICE CONTRACTS	6,343	2,340	-	-	-	-	-	-	-	-	-	-	-	-	-
31	90-6220.5030	DEPRECIATION	9,539	9,539	6,000	6,000	6,000	3,000	6,000	6,000	-	6,000	-	6,000	6,000	6,000	6,000
32	90-6220.5062	INSURANCE	2,228	2,426	-	688	1,000	-	183	1,000	-	600	(400)	612	624	637	637
33	90-6220.5065	PROFESSIONAL SERVICES	1,035	470	480	480	1,070	-	480	1,070	-	500	(570)	500	500	500	500
34	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															
39	90-6420.5026	MAINT & SERVICE CONTRACTS	-	-	35,668	-	334,000	2,594	62,674	334,000	-	-	(334,000)	-	-	-	-
40	90-6420.5030	DEPRECIATION	84,809	94,648	121,820	122,628	236,820	60,910	121,820	236,820	-	236,820	-	236,820	236,820	236,820	236,820
41	90-6420.5061	ADVERTISING	4,401	4,385	4,800	-	5,000	-	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
43	90-6420.5065	PROFESSIONAL SERVICES	1,000	1,600	-	-	-	-	-	-	-	-	-	-	-	-	-
44	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%	
47																	

	V	W
1	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET	
	NOTES	
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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	New lease payments begin August 2021. Assume additional rent (for gross revenues >\$5M) begin in FY24.
12	MARINA WAVERUNNER LEASE INCOI	
13		
14		
15		
16		
17	MARINA GENERAL & ADMINISTRATIVE	
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
21	MAINT & SERVICE CONTRACTS	Marina maintenance contingency. Calculated as .5% of insured boat ramp, bulkhead and dock value.
22	ADVERTISING	
23	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 \$1.5 million dredging project paid with transfers in from Tourism Funds
24	MISCELLANEOUS	
25		
26		
27		
28	MARINA STORE	
29	WATER AND SEWER	Annual fireline charge
30	MAINT & SERVICE CONTRACTS	
31	DEPRECIATION	
32	INSURANCE	Underground storage tank insurance on (2) fuel tanks. Tenant pays for property, liability and flood coverage.
33	PROFESSIONAL SERVICES	DHEC underground storage tank fees
34	MISCELLANEOUS	
35		
36		
37		
38	MARINA OPERATIONS	
39	MAINT & SERVICE CONTRACTS	\$334,000 for bulkhead recoating in FY21 (from bond proceeds).
40	DEPRECIATION	Includes depreciation on new docks starting in FY21.
41	ADVERTISING	
42	INSURANCE	Includes property and liability for the ramp & bulkhead (\$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.
43	PROFESSIONAL SERVICES	
44	MISCELLANEOUS	
45		
46		
47		

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	1ST READING	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3																	
48		MARINA RESTAURANT															
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	-	5,250	5,250	5,250	5,250
51	90-6520.5062	INSURANCE	-	13,845	15,003	26,751	18,400	-	15,003	18,400	-	25,500	7,100	26,010	26,530	27,061	27,061
52	90-6520.5065	PROFESSIONAL SERVICES	35	175	200	200	200	-	200	200	-	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	208%	-4%	6%	82%	14%			14%		164%		-50%	2%	2%	
56																	
57		MARINA WATERSPORTS															
58	90-6820.5026	MAINT & SERVICE CONTRACTS	-	-	-	9,500	-	-	-	-	-	-	-	-	-	-	-
59	90-6820.5030	DEPRECIATION	23,576	23,576	-	-	-	-	-	-	-	-	-	-	-	-	-
60	90-6820.5062	INSURANCE	-	-	-	-	7,200	-	7,200	-	(7,200)	11,000	3,800	11,220	11,444	11,673	11,673
61		SUBTOTAL	23,576	23,576	-	9,500	7,200	-	7,200	-	(7,200)	11,000	3,800	11,220	11,444	11,673	11,673
62		% Increase/(Decrease) from Prior Y	-21%		-100%	#DIV/0!								2%	2%	2%	
63																	
64		TOTAL MARINA EXPENSES	342,920	290,628	318,510	312,867	1,105,203	356,620	360,112	998,666	(106,537)	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		NET INCOME 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	90-3900.4901	OPERATING TRANSFERS IN	282,425	436,176	417,913	53,454	216,450	-	53,454	216,450	-	449,920	233,470	300,419	750,104	1,800,391	299,864
71																	
72		NET INCOME 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		ENDING NET 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		ENDING CASH BALANCE	685,611	749,097	594,738	594,739				133,867		105,889		180,165	270,698	369,362	481,075
76																	
77		Source of Transfer In	SAtax (\$237k)	State Atax			SAtax (\$229k)			SAtax (\$229k)		State Atax		State Atax	State Atax	State Atax	State Atax
78			Htax (\$45k)				Htax (\$207k)			Htax (\$207k)							
79																	
80		CASH BALANCE	685,611	749,096													
81		ESTIMATE FUTURE CASH BALANCES:															
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								4,300,000		-					
87		LESS CAPITAL ADDITIONS NOT IN EXPENSE (CREATE PUBLIC DOCK)								(107,347)		(150,000)					
88		LESS CAPITAL ADDS NOT IN EXPENSE (Morgan Creek docks replaced in FY21 and ICW docks replaced in FY24)								(4,390,000)		-		-	(450,000)	-	-
89		LESS BOND PRINCIPAL PAYMENT NOT INCLUDED IN EXPENSE										(247,000)		(253,000)	(258,000)	(264,000)	(269,000)
90		ENDING CASH								133,867		105,889		180,165	270,698	369,362	481,075
91																	
92																	

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1	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET	
2	NOTES	
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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	
54		
55		
56		
57	MARINA WATERSPORTS	
58	MAINT & SERVICE CONTRACTS	
59	DEPRECIATION	
60	INSURANCE	Beginning in FY21, 9% of total dock insurance is allocated to the watersports operating. This is the pro-rata share based on linear feet of dock.
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69	TRANSFERS	
70	OPERATING TRANSFERS IN	Incls 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
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	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	FIRST READING											
4				Proposed Funding Source								
5		FY22		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8										Build Fund		
9	General Government											
10												
11	Capital Purchases											
12	Audio Visual (AV) improvements for Council Chamber	65,000			65,000							65,000
13	FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds	453,000			453,000							453,000
14	FEMA Flood Mitigation project on Charleston Blvd, fully offset by grant	267,000			267,000							267,000
15		785,000		-	785,000	-	-	-	-	-	-	785,000
16												
17	Facilities Maintenance											
18	Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building	12,163			12,163							12,163
19												
20		12,163		-	12,163	-	-	-	-	-	-	12,163
21												
22	Assign Fund Balance for City-wide Maintenance											
23												
24	Grand Total General Government	797,163		-	797,163	-	-	-	-	-	-	797,163
25												
26												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	FIRST READING											
4				Proposed Funding Source								
5		FY22		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8										Build Fund		
27	Police Department											
28												
29	Capital Purchases											
30	Replace (3) patrol SUVs	123,000			41,000			82,000				123,000
31	Replace (1) low speed vehicle (LSV) for parking mgt	17,000						17,000				17,000
32	Two License Plate Reader (LPRs) for mobile parking enforcement	100,000				50,000		50,000				100,000
33	Transition to a cloud based system for body worn & in-car cameras (equip is rented not purchased)	50,000					50,000					50,000
34												-
35		290,000		-	41,000	50,000	50,000	149,000	-	-	-	290,000
36												
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.	45,229			45,229							45,229
39		45,229		-	45,229	-	-	-	-	-	-	45,229
40												
41												
42	Grand Total Police Department	335,229		-	86,229	50,000	50,000	149,000	-	-	-	335,229
43												
44												
45												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	FIRST READING											
4				Proposed Funding Source								
5		FY22		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8										Build Fund		
46	Fire Department											
47												
48	Capital Purchases											
49	Replace pumper engine purchased in 2003 (financed with muni lease)	525,000			525,000							525,000
50	Replace 2010 Ford F-150	42,000				42,000						42,000
51	Replace 2008 Ford F-250 with a F-150 (new Chief's truck)	42,000						42,000				42,000
52	Replace (1) personal watercraft	14,000					14,000					14,000
53	Replace (1) utility vehicle (ATV) for beach patrol, add ambulatory pkg	25,000						25,000				25,000
54	Battery operated combination extrication tool for Station 2	15,000					15,000					15,000
55	Two (2) Battery powered Positive Pressure Ventilaton (PPV) fans	10,500			10,500							10,500
56	Replace light tower on Engine 1001 (Station 1 pumper)	16,500			16,500							16,500
	Repl 24 SCBA (self contained breathing apparatus)											
57	<i>Funds have been saved in previous years for this purchase</i> Final cost will be offset by trade-in of existing SCBAs. 15 Yr life.	290,000			96,667	96,667		96,667				290,000
58	Replace HVAC units (only with failure)	20,000			20,000							20,000
59		1,000,000		-	668,667	138,667	29,000	163,667	-	-	-	1,000,000
60												
61	Facilities Maintenance											
	Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire.	94,305			94,305							94,305
62												
63												
64		94,305		-	94,305	-	-	-	-	-	-	94,305
65					-							
66												
67	Grand Total Fire Department	1,094,305		-	762,972	138,667	29,000	163,667	-	-	-	1,094,305
68												
69												
70												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	FIRST READING											
4				Proposed Funding Source								
5		FY22		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8										Build Fund		
71	Public Works Department											
72												
73	Capital Purchases											
74	Replace z-track mower for rights of way	15,000						15,000				15,000
75	Undergrounding of electric lines, IOP Marina, 50% of \$250,000	125,000			62,500	62,500						125,000
76		140,000		-	62,500	62,500	-	15,000	-	-	-	140,000
77												
78	Facilities Maintenance											
79	Building maintenance contingency - per PWD Director, the major components of the Hill Report will be addressed in FY19. Calculated as 1% of Public Wks Building insured value.	12,607			12,607							12,607
80		12,607		-	12,607	-	-	-	-	-	-	12,607
81												
82	Drainage											
83	General drainage contingency for small projects	100,000			100,000							100,000
84	Develop Comprehensive Drainage Plan	250,000				250,000						250,000
85	Provision for future drainage projects identified by the Comp Drainage Plan	-			-	-						-
86	Repeat drainage work based on 3-year maintenance rotation	195,804				195,804						195,804
87	Phase 3 Drainage construction, incl Waterway Blvd multi-use path	2,462,000			2,462,000							2,462,000
88												
89		3,007,804		-	2,562,000	445,804	-	-	-	-	-	3,007,804
90												
91												
92	Grand Total Public Works Department	3,160,411		-	2,637,107	508,304	-	15,000	-	-	-	3,160,411
93												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	FIRST READING											
4				Proposed Funding Source								
5		FY22		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8												
94	Building Department											
95												
96	Capital Outlay											
97												
98	Facilities Maintenance											
99	Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building	12,163			12,163							12,163
100												
101	Grand Total Building Department	12,163		-	12,163	-	-	-	-	-	-	12,163
102												
103												
104	Recreation Department											
105												
106	Capital Outlay											
107	Add/Repl playground or outside scoreboard equip (only with failure)	10,000						10,000				10,000
108	Replace HVAC as needed (approx 15 total units)	16,000			16,000							16,000
109	Replace Floor Scrubber (new model better for sanitizing)	8,000			8,000							8,000
110	Upgrade AV system for livestreaming	20,000			20,000							20,000
111	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
113	Install commercial grade timers for tennis/outdoor basketball courts	6,000			6,000							6,000
114		95,000		-	85,000	-	-	10,000	-	-	-	95,000
115	Facilities Maintenance											
116	1% of Rec Dept insured value = \$67,189; however, since Rec Dept has maint staff only budget .5%.	33,857			33,857							33,857
117	Subtotal Facilities Maintenance	33,857		-	33,857	-	-	-	-	-	-	33,857
118												
119	Grand Total Recreation Department	128,857		-	118,857	-	-	10,000	-	-	-	128,857

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	FIRST READING											
4				Proposed Funding Source								
5		FY22		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
120												
121												
122												
123	Beaches and Front Beach Business District, including Public Restrooms, Parking Meters and Parking Lots											
124												
125	Capital Purchases											
126	Replace/repair/add dune walkovers (approx 57 accesses)	250,000							250,000			250,000
127	Repair sidewalks on Ocean Blvd between 10th and 14th	70,000						70,000				70,000
128		320,000		-	-	-	-	70,000	250,000	-	-	320,000
129												
130	Facilities Maintenance											
131	Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$8224. Given high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26	45,000						45,000				45,000
132												
133	Assign Fund Balance for Future Expenditures											
134	Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.	75,000				25,000	25,000	25,000				75,000
135												
136												
137	Grand Total Front Beach	440,000		-	-	25,000	25,000	140,000	250,000	-	-	440,000
138												
139												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	FIRST READING											
4				Proposed Funding Source								
5		FY22		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
140	Breach Inlet Boat Ramp											
142		-				-						-
143	Grand Total Breach Inlet Boat Ramp	-		-	-	-	-	-	-	-	-	-
144	Provision for future drainage projs identified by Comp Drainage Plan											
145	Beach Restoration and Monitoring											
147	Update Beach Management Plan	20,000							40,000			40,000
148	Feasibility Study - Breach Inlet Project	30,000							35,000			35,000
149	Required post project monitoring (years 2-5 per CSE contract)	-							-			-
150	Ongoing monitoring of shoreline	60,000							35,000			35,000
151												
153	Grand Total Beach Maintenance	110,000		-	-	-	-	-	110,000	-	-	110,000
154												
155	Isle of Palms Marina											
157	Capital Purchases											
158	Convert watersports dock area to public dock & green space	150,000						150,000				150,000
159												
160		150,000		-	-	-	-	150,000	-	-	-	150,000
161												
162	Facilities Maintenance											
163	Marina maintenance contingency for common areas not covered by leases. Calculated as .5% of insured boat ramp, bulkhead and dock value.	26,251									26,251	26,251
164												
165		26,251		-	-	-	-	-	-	-	26,251	26,251
166												
167												
168	Grand Total Marina	176,251		-	-	-	-	150,000	-	-	26,251	176,251
169												
170												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	FIRST READING											
4				Proposed Funding Source								
5		FY22		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8										Build Fund		
171	Bonded Debt Service- Principal & Interest											
172												
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
175	2006 Fire Station #2 GO Bond - principal	225,000		90,000			135,000					225,000
176	2006 Fire Station #2 GO Bond - interest	23,594		9,438			14,156					23,594
177	2008 Public Safety Building GO Bond - principal	375,000		375,000								375,000
178	2008 Public Safety Building GO Bond - interest	116,955		116,955								116,955
179	2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)	79,502						79,502				79,502
180	2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	12,413						12,413				12,413
181	2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%)	208,000		208,000								208,000
182	2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 1.71%)	55,626		55,626								55,626
183	2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%)	247,000						185,250			61,750	247,000
184	2020 Marina Dock Replacement Bond - interest (15 Yrs @ 2.16%)	86,227						64,670			21,557	86,227
185	2021 Fire Engine Muni Lease - principal (10Yrs @ 2.5%)	58,523				58,523						58,523
186	2021 Fire Engine Muni Lease - interest (10Yrs @ 2.5%)	-										-
187												
188	Debt Totals by Year	1,704,896		985,253	-	145,345	149,156	341,835	-	-	83,307	1,704,896
189				58%	0%	9%	9%	20%	0%	0%	5%	1
190												
191												
192	SUMMARY BY CATEGORY											
193												
194	Total Capital Items	2,780,000		-	1,642,167	251,167	79,000	557,667	250,000	-	-	2,780,000
195	Total Facility Maintenance	281,575		-	210,324	-	-	45,000	-	-	26,251	281,575
196	Total Drainage	3,007,804		-	2,562,000	445,804	-	-	-	-	-	3,007,804
197	Total Beach Maintenance	110,000		-	-	-	-	-	110,000	-	-	110,000
198	Total Assignments of Fund Balance for Future Projects	75,000		-	-	25,000	25,000	25,000	-	-	-	75,000
199	Total Bond and Loan Payments	1,704,896		985,253	-	145,345	149,156	341,835	-	-	83,307	1,704,896
200	Total all expenditures and Fund Bal assignments on this schedule	7,959,275		985,253	4,414,490	867,316	253,156	969,502	360,000	-	109,558	7,959,275
201	Percentage of Total by Fund			12%	55%	11%	3%	12%	5%	0%	1%	1

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms 10-Year Capital Plan											
2		Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3		FIRST READING											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet												
7													
8													
9		General Government											
10													
11		Audio Visual (AV) improvements for Council Chamber	65,000								30,000		
12		City Hall parking lot fence replacement				18,000							
13		Radio Replacements - repl w/ failure using old radios fr PD/FD											
14		Replace framing and metal doors at City Hall				15,000							
15		New telephone system					30,000						
16		Replace City Hall generator (evaluate in FY30)											
17		Court software replacement						30,000					
18		Replace HVAC units			16,000					18,000			
19		Replace message boards at Connector and Breach Inlet					25,000						
20		FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds	453,000										
21		FEMA Flood Mitigation project on Charleston Blvd, fully offset by grant	267,000										
22		Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave								75,000			
23													
24		Subtotal Capital	785,000		16,000	33,000	55,000	30,000	-	93,000	30,000	-	-
25													
26		Facilities Maintenance											
27		Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. Increase to 2% starting in FY27	12,163		12,163	12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326
28													
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													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms 10-Year Capital Plan											
2		Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3		FIRST READING											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet												
7													
8													
34		Police Department											
35													
36		<i>Past practice was to replace patrol vehicles and SUVs in the 6th year - this budget moves that replacement rotation to 7 years. We will evaluate this practice as time goes by.</i>											
37	19	Replace patrol SUVs	123,000		123,000	126,000	126,000	84,000			132,000	132,000	132,000
38	4	Replace patrol F150 pickup trucks							86,000	88,000			
39	1	Replace beach services 4WD pickup 2012 Chevy Colorado								38,000			
40	1	Replace ACO 4WD Pickup Truck							38,000				
41	1	Replace Pickup Truck for parking management						36,000					
42	1	Replace beach services utility 4x4 UTV adding a plow attachment					18,000		-		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 ~ FY32)											
56													
57	30	Subtotal Capital	290,000		294,000	193,000	225,000	236,000	310,000	426,000	220,000	221,000	261,000
58													
59		Facilities Maintenance											
60		<i>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</i>	45,229		45,229	45,229	45,229	45,229	90,458	90,458	90,458	90,458	90,458
61		Subtotal Facilities Maintenance	45,229		45,229	45,229	45,229	45,229	90,458	90,458	90,458	90,458	90,458
62													
63	30	Grand Total Police Department	335,229		339,229	238,229	270,229	281,229	400,458	516,458	310,458	311,458	351,458
64													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms 10-Year Capital Plan											
2		Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3		FIRST READING											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet												
7													
8													
65		Fire Department											
66		<i>Past practice was to replace pickup trucks in the 6th year - this budget moves that replacement rotation to 7 years. We will evaluate this practice as time goes by.</i>											
68	1	Repl Pumper Truck purch 5/20/03 (incl's \$51k trade-in of old Ladder Trk)	525,000										
69	1	Replace E-1 Pumper Truck purchased 7/17/09							715,000				
70	1	Replace Rescue Truck purchased in FY16											500,000
71	1	Replace 95' Ladder Truck refurbished in FY21 (~2036)											
72	1	Replace 75' Ladder Truck purchased in FY20 (~2035)											
73	1	Replace 2010 Ford F-150	42,000								46,000		
74	1	Replace 2008 Ford F-250 with a F-150 (new Chief's truck)	42,000		-						46,000	-	
75	1	Replace 2014 Ford F-150			42,000								
76	1	Replace 2016 Ford F-150				42,000							
77	1	Replace 2019 Ford F-150							45,000				
78		2 Mobile radio repeaters (one per ladder truck)			34,000								
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					10,000						12,000
93	3	Repl all terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1	25,000		19,000	20,000	26,000	20,000	21,000	27,000	21,000	22,000	28,000
94		Two (2) portable hydrants to be mounted on ladder trucks				5,000							
95		Two (2) portable deck guns to be mounted on pumper trucks				10,000							
96		Two (2) Battery powered Positive Pressure Ventilaton (PPV) fans	10,500									12,000	
97		Replace light tower on Eng 1001 (Sta1 pumper)	16,500										
		Repl 24 SCBA (self contained breathing apparatus)											
		<i>(Deferred to FY22-Funds have been saved in previous years for this purchase)</i>											
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											
		<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. Incr to 2% in FY27</i>	94,305		94,305	94,305	94,305	94,305	188,610	188,610	188,610	188,610	188,610
104													
105		Subtotal Facilities Maintenance	94,305		94,305	94,305	94,305	94,305	188,610	188,610	188,610	188,610	188,610
107	19	Grand Total Fire Department	1,094,305		278,305	226,305	145,305	241,305	1,010,610	566,610	329,610	269,610	815,610

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1		City of Isle of Palms 10-Year Capital Plan											
2		Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3		FIRST READING											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet												
7													
8													
108		Public Works Department											
109													
110	1	1998 Mack (PW14) (currently used for miscellaneous work, will not be replaced when it fails)											
111	1	Replace 2006 Mack w/ 20yd Packer (PW2)			170,000								
112	1	Replace 2008 Mack w/ 31yd Loadmaster Packer (PW22)						255,000					
113	1	Replace 2009 Mack w/ 31yd Loadmaster Packer (PW24)								270,000			
114	1	Replace 2014 Mack w/ 30yd Packer (PW26)										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-evaluate before replacing)											
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					
126	1	Replace 2019 Dodge Ram 1500 4x4							37,000				
127	1	Replace 2019 Dodge Ram 1500 4x4 w/ 6 ft bed								37,000			
128		Radio Replacements - replace w/ failure using old PD/FD radios											
129		Replace four 4-in flood water pumps as needed				20,000							
130		Replace z-track mower for rights of way	15,000						20,000				
131		Replace Skid Steer purchased in FY16				-	60,000						
132		Replace Fuel management system purchased in FY12				-	40,000						
133		Repl front beach trash compactor purchased in FY15							60,000				
134		Undergrounding of electric lines, IOP Marina, 50% of \$250,000	125,000										
135		Undergrounding of electric lines, 21st Ave, 50% of \$60,000				30,000							
136		Underground of electric lines, 14th Ave, 50% of \$80,000			40,000								
139	17		140,000		245,000	243,000	148,000	292,000	117,000	307,000	-	318,000	319,000
140													
141		Facilities Maintenance											
142		Building maintenance contingency - per PWD Director, the major components of the Hill Report will be addressed in FY19. Calculated as 1% of Public Wks Building insured value including new wash station. Incr to 2% in FY27	12,607		12,607	12,607	12,607	12,607	25,215	25,215	25,215	25,215	25,215
143		Subtotal Facilities Maintenance	12,607		12,607	12,607	12,607	12,607	25,215	25,215	25,215	25,215	25,215
144													
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 proj's 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
152													
157		Grand Total Public Works Department	3,160,411		1,969,275	1,053,411	956,411	1,103,275	940,019	1,128,019	823,883	1,141,019	1,140,019
158													

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1		City of Isle of Palms 10-Year Capital Plan											
2		Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3		FIRST READING											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet												
7													
8													
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											
167		Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. Incr to 2% in 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													
170		Grand Total Building Department	12,163		28,163	12,163	50,163	12,163	24,326	42,326	24,326	24,326	24,326
171													
172													
173		Recreation Department											
174													
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		Replace Toro Groomer (defer to FY23)	-	14,000									
180	1	Replace golf cart		-	7,000		-	8,000					
181		Replace computer server for security cameras		7,000	-				8,000				
182	1	Repl FY18 2018 Ford F-150			38,000								42,000
183		Replace Bi-Parting walk-draw curtain in Gym			10,000								
184		Replace water fountains (1 interior & 1 exterior both w/ bottle filling and exterior with dog fountain)	-	6,000		6,000			6,000				
185		Soccer Goals (defer to FY24)	-		6,000			6,000			7,000		
186		Replace HVAC as needed (approx 15 total units)	16,000	25,000	50,000	25,000	25,000	25,000	50,000	25,000	25,000	25,000	25,000
187		Replace phone system						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													
196													

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1		City of Isle of Palms 10-Year Capital Plan											
2		Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3		FIRST READING											
4													
5		Total											
6		Fleet											
7													
8													
197		Recreation Continued											
198		Covered walkway to front entrance							250,000				
199		Replace Christmas Tree for Front Beach area				20,000							
200		Upgrade AV system for livestreaming	20,000						20,000				
201		Replace fencing on Softball Field						50,000					
202		Replace Fencing on Baseball Field							25,000				
203		Replace John Deere Tractor			20,000								
204		Repl lighting fixtures in Gym, Magnolia & Palmetto rooms w/ LED				12,000							
205		Construct platform and install old PSB generator at Rec Center <i>(more info on cost to come)</i>	20,000				-						
206		Replace 4 outdoor basketball goals and posts						20,000					
207		Replace Picnic Shelter				-			50,000				
208		Replace baseball, softball, tennis & bball lights (FY37)											
209		Construct brick paver sidewalk adjacent to building (offset by engraved 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				
213		Resurface Tennis and outdoor Basketball Courts				20,000					25,000		
214		Resurface Parking Lot <i>(more info on cost to come)</i>				50,000							
215		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													
219	3	Total Recreation Department Capital Expenditures	95,000		170,000	245,000	73,000	137,000	1,340,000	84,000	3,836,000	52,000	87,000
220													
221		Facilities Maintenance											
222		<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of Rec Center building insured value. Since Rec Dept has full time maintenance staff, only .5% is used. Incr in FY27</i>	33,857		33,857	33,857	33,857	33,857	67,713	67,713	67,713	67,713	67,713
223		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													
227													

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3		FIRST READING											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet												
7													
8													
228		Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers											
229													
230		Replace 5 Parking Meter Kiosks purchased used in FY18	Consider not replacing kiosks & transition to a mobile app-based approach for parking pmts					75,000					
231		Replace 7 Parking Meter Kiosks in Lots purchased in FY16 & FY17					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
234		Replace (12) streetlight fixtures						96,000					
235		Replace Front Beach irrigation system & repair associated infrastructure							175,000	-			
236		Add, replace or rehabilitate public art			10,000			10,000			10,000		
237		Resurface City-owned portion of Ocean Blvd											
238		Repair sidewalks on Ocean Blvd between 10th and 14th	70,000		70,000	70,000	70,000	70,000					
239		Subtotal Capital	320,000		345,000	350,000	455,000	531,000	455,000	280,000	290,000	280,000	280,000
240													
241		Facilities Maintenance											
242		Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$8224. Given high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26	45,000		45,000	45,000	45,000	45,000	20,000	20,000	20,000	20,000	20,000
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													
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													
253		Rehabilitate concrete ramp (last done in FY00)			50,000								
254		Replace boat ramp gate			10,000								
255		Subtotal Capital			60,000							-	-
256													
257		Grand Total Breach Inlet Boat Ramp	-		60,000	-	-	-	-	-	-	-	-
258													

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1	City of Isle of Palms 10-Year Capital Plan												
2	Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**												
3	FIRST READING												
4	Total Fleet		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
5													
6													
7													
8													
259		Beach Maintenance and Monitoring											
260													
261		Design & permitting of next large scale off-shore project				700,000							
262		Feasibility Study - Breach Inlet Project	30,000										
263		Construction of next large scale off-shore project (rough estimate of City's portion - 25% increase over 2018 proj contribution)						2,600,000					
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													
274		Renovate or replace "T" dock on ICW				450,000							
275		Replace marina docks along Morgan Creek (FY32+)											
276		Replace bulkhead (FY32+)											
277		Replace boat ramp (FY32+)											
278		Convert watersports dock area to public dock & green space	150,000										
279													
280		Subtotal Capital	150,000		-	450,000	-	-	-	-	-	-	-
281													
282		Facilities Maintenance											
283		Marina maintenance contingency for common areas not covered by leases. Calculated as .5% of insured boat ramp, bulkhead and dock value.	26,251		26,251	26,251	26,251	26,251	26,251	26,251	26,251	26,251	26,251
284		Marina dredging (approx 75,000 cyds)					1,500,000						
285		Re-coat marina bulkhead						450,000					
286		Subtotal	26,251		26,251	26,251	1,526,251	26,251	476,251	26,251	26,251	26,251	26,251
287													
288													
289		Grand Total Marina	176,251		26,251	476,251	1,526,251	26,251	476,251	26,251	26,251	26,251	26,251
290													
291													
292													

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1	City of Isle of Palms 10-Year Capital Plan												
2	Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**												
3	FIRST READING												
4	Total Fleet		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
5													
6													
7													
8													
293		Bonded Debt Service- Principal & Interest											
294													
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													
310		Debt Totals by Year	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
311													
312													
313		SUMMARY BY CATEGORY											
314													
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 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 Drainage	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	7,959,275		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)		(0)	-	0	(0)	0	0	0	0	0

City of Isle of Palms Debt Schedule

Decription	Year Issued	Original Debt Amt	Original Rate	Current Rate	Original Term	Matures	FY2022			FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	Total Payments FY21-FY35		
							P	I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P	I	P&I				
CURRENTLY OUTSTANDING:																									
Recreation Add (by Ref.)	FY04	2,900,000	3.55% non-taxable	1.68% non-taxable	20 years	FY23	210,000	7,056	217,056	213,528												630,000	21,168	651,168	
Fire Station #2	FY07	3,650,000	3.99% non-taxable	1.88% 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	
Pub Safety Building	FY09	6,700,000	4.14% non-taxable	4.14% 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	
75' Fire Ladder Truck	FY20	848,267	1.83% non-taxable	1.83% 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	
Drainage Phase 3	FY21	3,500,000	1.71% non-taxable	1.71% 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
Marina Docks	FY21	4,300,000	2.16% taxable	2.16% taxable	15 years	FY35	247,000	86,227	333,227	333,892	333,427	333,854	333,152	333,342	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042	4,300,000	701,624	5,001,624
SUBTOTAL EXISTING DEBT 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
PROPOSED NEW MUNICIPAL LEASE DEBT:									-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fire Engine	FY22	525,000	2.5% non-taxable	2.5% 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	
SUBTOTAL BUDGETED DEBT 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
TOTAL PRINCIPAL & INTEREST OUTSTANDING AT 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)			

Isle of Palms Debt Limit Calculation per Article 8, Section 7 of the SC Code:

Total Assessed Value <i>(this analysis assumes no growth in assessed value; growth in assessed value would result in a higher available debt limit)</i> :																
8% of Assessed Value			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
Less current IOP GO Debt outstanding issued without a referendum (principal only):			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
Fire Station #2			(1,030,000)	(790,000)	(540,000)	(275,000)	-	-	-	-	-	-	-	-	-	-
Public Safety Building			(2,450,000)	(2,075,000)	(1,700,000)	(1,325,000)	(900,000)	(450,000)	-	-	-	-	-	-	-	-
Drainage Outfalls			(3,045,000)	(2,834,000)	(2,619,000)	(2,401,000)	(2,179,000)	(1,953,000)	(1,723,000)	(1,489,000)	(1,251,000)	(1,009,000)	(763,000)	(513,000)	(259,000)	-
Marina Docks			(3,745,000)	(3,492,000)	(3,234,000)	(2,970,000)	(2,701,000)	(2,426,000)	(2,145,000)	(1,858,000)	(1,565,000)	(1,265,000)	(959,000)	(646,000)	(326,000)	-
Available debt limit (principal)			8,741,463	9,820,463	10,918,463	12,040,463	13,231,463	14,182,463	15,143,463	15,664,463	16,195,463	16,737,463	17,289,463	17,852,463	18,426,463	19,011,463

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

CURRENT ISLE OF PALMS MILLAGE					**NO TAX INCREASE FOR FY22**				TAXPAYER'S INCREASE	
Operating Millage Rate =		0.0191			Operating Millage Rate =		0.0191			
Debt Service Millage Rate		0.0042			Debt Service Millage Rate		0.0042			
Total IOP Millage Rate		0.0233			Total IOP Millage Rate		0.0233			
Local Option Sales Tax Credit Factor		(0.0002)			Local Option Sales Tax Credit Factor		(0.0002)			
Appraised Value	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residents	2nd Homes/ Commercial
250,000	233.00	(50.00)	183.00	349.50	233.00	(50.00)	183.00	349.50	-	-
300,000	279.60	(60.00)	219.60	419.40	279.60	(60.00)	219.60	419.40	-	-
350,000	326.20	(70.00)	256.20	489.30	326.20	(70.00)	256.20	489.30	-	-
400,000	372.80	(80.00)	292.80	559.20	372.80	(80.00)	292.80	559.20	-	-
500,000	466.00	(100.00)	366.00	699.00	466.00	(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)	512.40	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)	732.00	1,398.00	932.00	(200.00)	732.00	1,398.00	-	-
1,250,000	1,165.00	(250.00)	915.00	1,747.50	1,165.00	(250.00)	915.00	1,747.50	-	-
1,500,000	1,398.00	(300.00)	1,098.00	2,097.00	1,398.00	(300.00)	1,098.00	2,097.00	-	-
1,750,000	1,631.00	(350.00)	1,281.00	2,446.50	1,631.00	(350.00)	1,281.00	2,446.50	-	-
2,000,000	1,864.00	(400.00)	1,464.00	2,796.00	1,864.00	(400.00)	1,464.00	2,796.00	-	-
2,500,000	2,330.00	(500.00)	1,830.00	3,495.00	2,330.00	(500.00)	1,830.00	3,495.00	-	-
3,000,000	2,796.00	(600.00)	2,196.00	4,194.00	2,796.00	(600.00)	2,196.00	4,194.00	-	-
3,500,000	3,262.00	(700.00)	2,562.00	4,893.00	3,262.00	(700.00)	2,562.00	4,893.00	-	-
4,000,000	3,728.00	(800.00)	2,928.00	5,592.00	3,728.00	(800.00)	2,928.00	5,592.00	-	-
4,500,000	4,194.00	(900.00)	3,294.00	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 = \$4,806,000

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

ORDINANCE 2021-06

AN ORDINANCE AMENDING TITLE 7, LICENSING AND REGULATION, CHAPTER 1, BUSINESS LICENSES, ARTICLE A, GENERAL PROVISIONS, SECTION 7-1-3, 7-1-4, AND SECTION 7-22-22, CLASSIFICATION AND RATES, SIC 6513; NAICS 53111- LESSORS OF RESIDENTIAL HOUSING UNITS- LESS THAN NINETY (90) DAYS, OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES.

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

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

“ Sec. 7-1-3. Purpose and duration.

The business license levied by this chapter is for the purpose of providing such regulation as may be required by the businesses subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. Each license shall be issued for one (1) year and shall expire on December 31, except for lessors of residential housing units which shall expire on April -June 30. The provisions of this chapter and the rates herein shall remain in effect from year to year as amended by the City Council.

Sec. 7-1-4. License fee.

- (a) The required license fee shall be paid for each business subject hereto according to the applicable rate classification on or before April 1 of each year, except for those businesses in Rate Class 8 for which a different due date is specified.
- (b) A separate license shall be required for each place of business and for each classification or business conducted at one place. Each housing unit shall be deemed to be a separate place of business for purposes of determining the number of different licenses required by lessors of residential housing units. If gross income cannot be separated for classifications at one location, the license fee shall be computed on the combined gross income for the classification requiring the highest rate. A license fee based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a twelve (12) month projected income based on the monthly average for a business in operation for less than one (1) year; except for lessors of residential housing units which shall have a license fee based on gross income for the period of January 1st, 2021 to June 30th, 2021. The fee for a new business shall be computed on the estimated probable gross income stated in the license application for the balance of the license year. The initial fee for an annexed business shall be prorated for the number of months remaining in the license year. No refund shall be made for a business which is discontinued.”

SECTION 2. That Section 7-1-22 is hereby amended to change the rate of SIC 6513; NAICS 53111—Lessors of Residential Housing Units—Less than Ninety (90) Days as follows:

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

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

Minimum on first \$2,000: \$~~175350~~.00 PLUS

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

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

The licensee shall maintain on file with the City Business License Office the current telephone number, if any, of the residence and current twenty-four (24) hour per day telephone numbers at which the City may contact the licensee and, if applicable, the licensee's property manager.

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

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

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

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

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF
PALMS, ON THE _____ DAY OF _____, 2021.

Jimmy Carroll, Mayor

(Seal)

Attest:

City Clerk

First Reading: _____

Public Hearing: _____

Second Reading: _____

Ratification: _____

CITY OF ISLE OF PALMS


South Carolina



DEPARTMENT OF BUILDING, PLANNING AND LICENSING

MEMORANDUM

TO: Desirée Fragoso, City Administrator

FROM: Douglas Kerr, Director of Building and Planning 

RE: flood ordinance amendment to incorporate freeboard requirement

DATE: April 23, 2021

The City has been notified by the agency that coordinates the Community Rating System (CRS) that for the residents to continue to be eligible for the 20% discount they receive on their flood insurance, the City must incorporate one foot of additional elevation above the base flood elevation (freeboard) into the City's flood ordinance.

This additional elevation requirement has been part of the South Carolina Building Code for several years and therefore has been in effect for the City, but it must now be incorporated into the local flood code to be eligible for CRS credit.

NFIP's Community Rating System (CRS)

Class 8 Freeboard Prerequisite



Frequently Asked Questions

October 2020

The Community Rating System (CRS) is a voluntary program that provides flood insurance premium discounts to communities that implement programs and measures that exceed the minimum floodplain management requirements of the National Flood Insurance Program (NFIP). The CRS determines discounts based on credit points provided for floodplain management activities. To achieve certain CRS Class ratings, communities must meet certain program prerequisites in addition to obtaining the credit points. In January 2021, the CRS will implement a new Class 8 prerequisite for freeboard for all participating and new CRS communities. Below are some frequently asked questions about the CRS Class 8 freeboard prerequisite. Answers to questions 1–12 were released in July 2020. Questions 13–17 were added in October 2020.

A community with additional questions about the prerequisite or the CRS should contact its ISO/CRS Specialist. For a list of ISO/CRS Specialists, see the [CRS Resources website](#). State NFIP Coordinators or FEMA Regional CRS Coordinators can assist with model ordinance or sample regulatory language for freeboard, and other higher regulatory standards. A list of [State NFIP Coordinators](#) can be found here. Contact information for FEMA is available at the [FEMA website](#).

1. What is the new CRS Class 8 freeboard prerequisite?

Section 211 of the 2017 *CRS Coordinator's Manual* will be changed to read:

“In order to be a Class 8 or better . . .

- (1) The community must meet all the Class 9 prerequisites.
- (2) The community must adopt and enforce at least a 1-foot freeboard requirement (including machinery and equipment) for all residential buildings constructed, substantially improved, and/or reconstructed due to substantial damage, throughout its Special Flood Hazard Area (SFHA) where base flood elevations have been determined on the Flood Insurance Rate Map (FIRM) or in the Flood Insurance Study (FIS), except those areas that receive open space credit under Activity 420 (Open Space Preservation).”

2. Why is FEMA making freeboard a Class 8 prerequisite in the CRS?

The goal is to further the flood resiliency of our Nation. FEMA is working to ensure that homes are built to better withstand natural disasters, including floods. The CRS credits community efforts that exceed the minimum floodplain management requirements of the NFIP.

Freeboard—a margin of safety added to the level of the base flood—definitively exceeds those minimum standards. Research shows that higher regulatory standards reduce future flood

damage, and the importance is recognized by over 80% of CRS communities who already require freeboard. With freeboard in place, homes are not only better protected from flood damage, but also flood insurance costs less. The expense of elevating a new home an additional foot often can be recaptured in lower flood insurance premiums over 5 years or less.

3. How will the change in the 2017 CRS Coordinator's Manual be made?

FEMA will issue an addendum to the 2017 *CRS Coordinator's Manual* that will be effective on January 1, 2021. CRS communities and the Insurance Services Office, Inc. (ISO) will continue to use the 2017 *Coordinator's Manual* along with the 2021 Addendum, until such time that FEMA issues a new *Coordinator's Manual*, likely not before 2023.

4. Which CRS communities does the Class 8 freeboard prerequisite affect?

The Class 8 freeboard prerequisite affects Class 5 through Class 8 communities. The prerequisite will not affect Class 9 communities. Communities in Classes 1 through 4 already meet the new freeboard prerequisite.

5. When will the Class 8 freeboard prerequisite be applied to participating CRS communities?

The Class 8 freeboard prerequisite will be required of CRS communities at their first CRS cycle verification visit after January 1, 2021. Ordinance, regulatory, or building code language that meets the Class 8 prerequisite must be adopted, and provisions must be enforced, no later than the first cycle visit after January 1, 2021. However, an earlier date for community enforcement of the Class 8 freeboard prerequisite may be required in a new (2023 or later) *CRS Coordinator's Manual*. This means that communities that are not due for a cycle visit until 2023 or later should not wait to adopt the freeboard requirement.

6. Can a community still join or participate in the CRS without a freeboard requirement?

Yes. Any community that meets the CRS Class 9 prerequisites can apply to join the CRS and become a Class 9 community. Any already-participating CRS community that cannot meet the Class 8 freeboard prerequisite at its first cycle visit after 2021 will change to a Class 9 community (see previous question).

7. Where must a community require at least 1 foot of freeboard?

Communities must enforce the freeboard requirement for all residential buildings that are new, substantially improved, and/or reconstructed due to substantial damage throughout the SFHA where base flood elevations have been determined on the FIRM or in the FIS. This means all “numbered zones” in the SFHA. The CRS will not require freeboard in unnumbered zones within the SFHA.

8. The prerequisite includes all residential buildings. Does this include manufactured homes?

Yes. At least 1 foot of freeboard is required for manufactured homes, including machinery and equipment.

9. If a community adopts the International Code Council codes, will they meet the requirements for the Class 8 freeboard prerequisite?

Yes, provided that the adopted building code includes freeboard for residential buildings and the community is enforcing the freeboard provisions. This includes adopted state building codes that are enforced in the community. The CRS credits other higher standards included in building codes. For example, coastal CRS communities that have adopted and enforce recent building codes and have newer FIRMs often can qualify for Coastal A Zones credit under Activity 430 (Higher Regulatory Standards).

10. Should a community require more than 1 foot of freeboard?

All communities are encouraged to consider adopting additional freeboard. This may mean freeboard in all flood zones. It may mean more than 1 foot of freeboard. It may mean applying the freeboard standard to all building types. Remember, CRS credit is available for the enforcement of freeboard under CRS Activity 430 (Higher Regulatory Standards).

11. Will communities receive CRS credit for the enforcement of freeboard for residential buildings?

Yes. Communities will continue to receive freeboard credit (FRB) under Activity 430 (Higher Regulatory Standards) for enforcing freeboard for residential buildings. Communities that already receive FRB credit will continue to receive FRB credit. The basic FRB credit in the CRS is 100 points. FRB credit is higher when more freeboard is required or when elevation on fill is not allowed. An impact adjustment is applied to FRB credit.

12. What should CRS communities do in light of the Class 8 prerequisite?

Communities that currently enforce freeboard should check their floodplain ordinances and/or building codes to be sure that machinery and equipment are included, that substantially improved buildings are included, and that the provisions are being enforced.

Communities that do not now enforce at least 1 foot of freeboard for all new or substantially improved residential buildings, including machinery and equipment, within numbered zones of the SFHA will need to make changes to their floodplain ordinance and/or building code. Adoption and enforcement of the freeboard must occur before the community's first CRS cycle visit after January 1, 2021.

~ Answers to questions 13 through 17, below, were provided in October 2020. ~

13. What residential buildings are included in the Class 8 freeboard requirement?

The Class 8 freeboard prerequisite applies to all residential buildings, whether single-family, multi-family, or manufactured.

14. Does the Class 8 prerequisite include the replacement of manufactured homes in pre-FIRM manufactured home parks? And can the replaced manufactured home be 48 inches above grade to meet the Class 8 prerequisite?

The Class 8 freeboard prerequisite applies to all manufactured homes. All manufactured homes in numbered zones of the SFHA must have at least 1 foot of freeboard above the base flood elevation. This is consistent with the 2015 and 2018 International Residential Codes. A requirement that the manufactured home be 48 inches above grade is not by itself sufficient to meet the 1-foot freeboard requirement.

15. Are historic buildings subject to the Class 8 freeboard prerequisite?

No, historic structures (as defined in 44 *C.F.R* §59.1) that are allowed an exemption (or variance) as anticipated by 44 *C.F.R* §60.3 for substantial improvements may be exempt (or varied) from the Class 8 prerequisite. For CRS purposes, documentation of the exemption may be requested. A community interested in providing for the treatment of historic structures within its floodplain ordinance should contact its state historic preservation office or the FEMA Regional Office about recommended language.

16. May machinery and equipment be floodproofed instead of elevated to at least 1 foot above base flood elevation to meet the Class 8 freeboard prerequisite?

No. To meet the Class 8 prerequisite the building code or ordinance must require machinery or equipment to be elevated to at least 1 foot above the base flood elevation for buildings newly constructed, substantially improved, and/or reconstructed due to substantial damage. This is consistent with the 2015 and 2018 International Residential Codes. This includes machinery and equipment placed within attached garages. For more information, see [Reducing Flood Losses through the International Codes](#) and [Comparison of Select NFIP and I-Code Requirements](#).

17. Does the freeboard requirement for Class 8 apply to attached garages?

To meet the Class 8 freeboard prerequisite, attached garages must meet the credit criteria for element FRB under Activity 430 (Higher Regulatory Standards) in the *Coordinator's Manual*. Specifically, “If the garage floor is below the freeboard level, the garage must meet the opening and wet floodproofing requirements for enclosures.” For communities that require at least 1 foot of freeboard for the residential portion of the building but require less than 1 foot of freeboard for an attached garage, the Class 8 prerequisite will be met, but the credit for FRB may be reduced.

ORDINANCE 2021-07

AN ORDINANCE AMENDING TITLE 5, PLANNING AND DEVELOPMENT, CHAPTER 4, ARTICLE 8, FLOOD DAMAGE PREVENTION, SECTIONS 5-4-152 THROUGH 5-4-171, OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES, TO CHAPTER 4, ZONING, ARTICLE 2, DISTRICT REGULATIONS.

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

WHEREAS, the City of Isle of Palms, like most municipalities in the Lowcountry, participates in the Community Rating System (CRS) and the National Flood Insurance Program (NFIP) and has been notified by CRS that in order for the City to remain a Class 8 community or better, the City is required to incorporate at least a one-foot freeboard requirement into the local Flood Damage Prevention ordinance;

WHEREAS, the Isle of Palms Council now desires to amend Chapter 4, Zoning of the Isle of Palms Code of Ordinances, specifically Article 8, Sections 5-4-152 through 5-4-171 (Flood Damage Prevention).

BE IT ORDAINED AND ENACTED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, IN CITY COUNCIL ASSEMBLED THAT TITLE 5, PLANNING AND DEVELOPMENT, CHAPTER 4, ZONING, ARTICLE 8, BE REPLACED ENTIRELY TO READ AS FOLLOWS:

Sec. 5-4-151. - Statutory authorization.

Pursuant to S.C. Code 1976, § 6-29-710, as amended, the Legislature of the State has delegated the authority to local governments to adopt regulations designed to protect against and secure safety from floods. Therefore, the City Council hereby adopts the provisions set forth in this article.

Sec. 5-4-152. - Findings of fact.

- (a) The flood hazard areas of the City are subject to periodic inundation which can result in loss of life, property, health and safety hazards, disruption of commerce and governmental services, extraordinary public expenditures for flood protection and relief, and impairment of the tax base, all of which adversely affects the public health, safety and general welfare.
- (b) These flood losses are caused by the cumulative effect of obstructions in floodplains causing increases in flood heights and velocities, and by the occupancy in flood hazard areas by uses vulnerable to floods or hazardous to other lands which are inadequately elevated, floodproofed, or otherwise unprotected from flood damages.

Sec. 5-4-153. - Statement of purpose.

It is the purpose of this article to promote the public health, safety and general welfare and to minimize public and private losses due to flood conditions in specific areas by provisions designed to:

- (1) Restrict or prohibit uses which are dangerous to health, safety and property due to water or erosion hazards, or which result in damaging increases in erosion or in flood heights or velocities;
- (2) Require that uses vulnerable to floods, including facilities which serve such uses, be protected against flood damage at the time of initial construction;
- (3) Control the alteration of natural floodplains, stream channels, and natural protective barriers which are involved in the accommodation of floodwaters; and
- (4) Regulate developments which may increase erosion or flood damage; and, regulate the construction of structures which will unnaturally divert floodwaters which may increase flood hazards to other lands.

Sec. 5-4-154. - Objectives.

The objectives of this article are:

- (1) To protect human life and health;
- (2) To minimize expenditure of public money for costly flood control projects;
- (3) To minimize the need for rescue and relief efforts associated with flooding and generally undertaken at the expense of the general public;
- (4) To minimize prolonged business interruptions;
- (5) To minimize damage to public facilities and utilities such as water and gas mains, electric, telephone and sewer lines, streets and bridges located in floodplains;
- (6) To help maintain a stable tax base by providing for the sound use and development of floodprone areas in such a manner as to minimize future flood blight areas;
- (7) To encourage notification to potential real property buyers that a property is located in a special flood hazard area.

Sec. 5-4-155. - Definitions.

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

Appeal means a request for a review of the Building Official's interpretation of any provisions of this chapter or a request for a variance.

Area of shallow flooding means a designated AO or VO Zone on a community's Flood Insurance Rate Map (FIRM) with base flood depths of one to three feet where a clearly defined channel does not exist, where the path of flooding is unpredictable and indeterminate, and where velocity flow may be evident.

Area of special flood hazard means the land in the floodplain within a community subject to a one percent (1%) or greater chance of flooding in any given year.

Base flood means the flood having a one percent (1%) chance of being equaled or exceeded in any given year.

Base flood elevation means the water surface elevations of the base flood as determined by the Federal Insurance Administrator of the National Flood Insurance Program (NFIP).

Basement means any area of the building having its floor subgrade (below ground level) on all sides.

Building means any structure built for support, shelter, or enclosure for any occupancy or storage.

Coastal high hazard area means an area of special flood hazard extending from offshore to the inland limit of a primary frontal dune along an open coast and any other area subject to high velocity wave action from storms or seismic sources.

Development means any manmade change to improved or unimproved real estate, including, but not limited to, building or other structures, mining, dredging, filling, grading, paving, excavation or drilling operations.

Existing construction means, for the purposes of determining rates, structures for which the start of construction commenced before January 1, 1975.

Expansion to an existing manufactured home park or manufactured home subdivision means the preparation of additional sites by the construction of facilities for servicing the lots on which the manufactured homes are to be affixed (including the installation of utilities, either final site grading or pouring of concrete pads, or the construction of streets). Any expansion is considered new construction.

Fair market value of a structure means:

- (1) The appraised value of the structure prior to the start of the initial repair or improvement; or
- (2) In the case of damage, the appraised value of the structure prior to the damage occurring.

Flood or flooding means a general and temporary condition of partial or complete inundation of normally dry land areas from:

- (1) The overflow of inland or tidal waters;
- (2) The unusual and rapid accumulation of runoff of surface waters from any source.

Flood Hazard Boundary Map (FHBM) means an official map of a community, issued by the Federal Emergency Management Agency (FEMA), where the boundaries of the areas of special flood hazard have been defined as Zone A.

Flood Insurance Rate Map (FIRM) means an official map of a community, on which the Federal Emergency Management Agency (FEMA) has delineated both the special flood hazard areas and the risk premium zones applicable to the community.

Flood Insurance Study means the official report provided by the Federal Emergency Management Agency (FEMA). The report contains flood profiles, as well as the Flood Boundary-Floodway Map and the water surface elevation of the base flood.

Freeboard means a factor of safety usually expressed in feet above a flood level for purposes of flood plain management. "Freeboard" tends to compensate for the many unknown factors that could contribute to flood heights greater than the height calculated for a selected size flood and floodway conditions, such as wave action, bridge openings, and the hydrological effect of urbanization of the watershed.

Functionally dependent use means a use which cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term "functionally dependent use" includes only docking or port facilities necessary for the loading and unloading of cargo or passengers, shipbuilding and ship repair facilities. The term "functionally dependent use" does not include long-term storage, manufacture, sales, or service facilities.

Highest adjacent grade means the highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.

Historic structure means any structure that is:

- (a) Listed individually in the National Register of Historic Places (a listing maintained by the U.S. Department of the Interior (DOI)) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
- (b) Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;
- (c) Individually listed on a state inventory of historic places;
- (d) Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified:
 - (1) By an approved state program as determined by the Secretary of Interior, or
 - (2) Directly by the Secretary of Interior in states without approved programs.

Some structures or districts listed on the state or local inventories MAY NOT be "Historic" as cited above, but have been included on the inventories because it was believed that the structures or districts have the potential for meeting the "Historic" structure criteria of the DOI. In order for these structures to meet NFIP historic structure criteria, it must be demonstrated and evidenced that the South Carolina Department of Archives and History has individually determined that the structure or district meets DOI historic structure criteria.

Lowest floor means the lowest floor of the lowest enclosed area, including basement. Any unfinished or flood-resistant enclosure, usable solely for parking of vehicles, building access or storage in an area other than a basement area, is not considered a building's lowest floor provided that such enclosure is not built so as to render the structure in violation of other provisions of this article.

Manufactured home means a structure, transportable in one (1) or more sections, which is built on a permanent chassis and designed to be used with or without a permanent foundation when connected to the required utilities. It does not include recreational vehicles or travel trailers.

Mean sea level means the average height of the sea for all stages of the tide. It is used as a reference for establishing various elevations within the floodplain. For purposes of this article, the term is synonymous with the National Geodetic Vertical Datum (NGVD) of 1929, North American Vertical Datum (NAVD 88) of 1988, or other datum, to which the base flood elevations shown on a community's Flood Insurance Rate Maps (FIRM) are shown.

National Geodetic Vertical Datum (NGVD), as corrected in 1929, means elevation reference points set by National Geodetic Survey based on mean sea level.

New construction means structures for which the start of construction commenced on or after the effective date of the ordinance from which this article is derived.

New manufactured home park or manufactured home subdivision means a parcel or contiguous parcels of land divided into two (2) or more manufactured home lots for rent or sale for which the construction of facilities for servicing the lot on which the manufactured home is to be affixed (including, at a minimum, the installation of utilities, either final site grading or the pouring of concrete pads, and the construction of streets) is completed on or after the effective date of the ordinance from which this article is derived.

North American Vertical Datum of 1988 (NAVD 88), means a vertical control used as the reference datum on new flood insurance rate maps.

Primary frontal dune means a continuous or nearly continuous mound or ridge of sand with relatively steep seaward and landward slopes immediately landward and subject to erosion and overtopping from high tides and waves during coastal storms. The inland limit of the primary frontal dune occurs at the point where there is a distinct change from a relatively steep slope to a relatively mild slope.

Recreational vehicle means a vehicle which is:

- (1) Built on a single chassis;
- (2) Four hundred (400) square feet or less when measured at the largest horizontal projection;
- (3) Designed to be self-propelled or permanently towable by a light duty truck; and
- (4) Designed primarily not for use as a permanent dwelling, but as temporary living quarters for recreational, camping, travel or seasonal use.

Sand dunes means naturally occurring or manmade accumulations of sand in ridges or mounds landward of the active beach.

Start of construction, for other than new construction and substantial improvements under the Coastal Barrier Resources Act, includes substantial improvement, and means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, or improvement was within one hundred eighty (180) days of the permit date. The actual start means the first placement of permanent construction of a structure on a site, such as the pouring of slabs or footings, installation of piles, construction of columns, or any work beyond the stage of excavation, or the placement of a manufactured home on a foundation.

Permanent construction does not include land preparation, such as clearing, grading, and filling; nor does it include the installation of streets or walkways; nor does it include excavation for a basement, footings, piers, or foundations or the erection of temporary forms; nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or not part of the main building. For substantial improvement, the actual start of construction means the first alteration of any wall, ceiling, floor or other structural part of a building, whether or not that alteration affects the external dimension of the building.

Structure means a walled and roofed building that is principally above ground, a manufactured home or a gas or liquid storage tank.

Substantial damage means damage of any origin sustained by a structure whereby the cost of restoring the structure to its pre-damaged condition equals or exceeds fifty percent (50%) of the fair market value of the structure before the damage occurred.

Substantial improvement means any combination of repairs, reconstruction, alteration, additions or improvements to a structure in which the total cost equals or exceeds fifty percent (50%) of the fair market value of the structure before the start of construction. The term "substantial improvement" does not, however, include either:

- (1) Any project for improvement of a structure to correct existing violations of state or local health, sanitary, or safety code specifications identified by the Building Official which are the minimum necessary to ensure safe living conditions; or
- (2) Any alteration of a structure listed on a National Register of Historic Places or a State Inventory of Historic Places, provided that the alteration will not preclude the structure's continued designation as a historic structure.

Variance means a grant of relief to a property owner from the requirements of this article which permits construction in a manner otherwise prohibited by this article where specific enforcement would result in unnecessary hardship to the owner.

Violation means the failure of a structure or other development to be fully compliant with this article.

Sec. 5-4-156. - Areas in which this article applies.

This article applies to all property in the City identified as areas of special flood hazard by the Federal Emergency Management Agency (FEMA) in its Flood Insurance Study dated January 29, 2021 with accompanying maps and other supporting data.

Sec. 5-4-157. - Basis for establishing the areas of special flood hazard.

The special flood hazard areas identified by the Federal Emergency Management Agency (FEMA) in its Flood Insurance Rate Map (FIRM) and Flood Insurance Study dated January 29, 2021, with all attachments thereto, are hereby adopted by reference and made a part of this article as fully and completely as if set forth herein verbatim.

Sec. 5-4-158. - Establishment of building and/or zoning permit.

A building/zoning permit shall be required in conformance with the provisions of this article prior to the commencement of any development activities.

Sec. 5-4-159. - Compliance.

No structure or land shall hereafter be located, extended, converted, or structurally altered without full compliance with the terms of this article and other applicable regulations.

Sec. 5-4-160. - Abrogation and greater restrictions.

Where this article and any other provision of this Code conflict or overlap, whichever provision imposes the more stringent restrictions shall prevail. If two (2) or more flood zones or base flood elevations transect a structure, the structure shall conform to the most stringent zone and the highest base flood elevation.

Sec. 5-4-161. - Interpretation.

In the interpretation and application of this article, all provisions shall be:

- (1) Considered a minimum requirement;
- (2) Liberally construed in favor of the City Council; and
- (3) Deemed neither to limit nor repeal any other powers granted under state statutes.

Sec. 5-4-162. - Partial invalidity and severability.

In the event any section, subsection, sentence, clause or phrase contained in this article shall be declared or adjudicated to be invalid or unconstitutional by a court of competent jurisdiction, all the remaining provisions of this article shall be and remain in full force and effect.

Sec. 5-4-163. - Warning and disclaimer of liability.

The degree of flood protection required by this article is considered reasonable for regulatory purposes and is based on scientific and engineering considerations. Larger floods can and will occur. Flood heights may be increased by manmade or natural causes. This article does not imply that land outside the areas of special flood hazard or uses permitted within such areas will be free from flooding or flood damage. This article shall not create liability on the part of the City or by any officer or employee thereof for any flood damage that results from reliance on or compliance with this article or any administrative decision made hereunder.

Sec. 5-4-164. - Penalties for violation.

Violation of the provisions of this article or failure to comply with any of its requirements, including violation of conditions and safeguards established in connection with grants of variance or special exceptions, shall constitute a misdemeanor. Any person who violates this article or fails to comply with any of its requirements shall, upon conviction thereof, be punished as provided in section 1-3-66, and in addition shall pay all costs and expenses involved in the case. Each day such violation continues shall be considered a separate offense. Nothing herein contained shall prevent the City from taking such other lawful action as is necessary to prevent, enjoin or remedy any violation.

Sec. 5-4-165. - Administration; designation of Building Official.

The Building Official is hereby appointed to administer and implement the provisions of this article.

Sec. 5-4-166. - Adoption of letter of map revision (LOMR).

All LOMRs that are issued in the areas identified in section 5-4-156 are hereby adopted.

Sec. 5-4-167. - Permit procedures and certification requirements.

- (a) *Permit:* Application for a building/zoning permit shall be made to the Building Official on forms provided by him, prior to any development activities, and may include, but not be limited to, the following plans in duplicate drawn to scale showing the nature, location, dimensions, and elevations of the area in question; existing or proposed structures, fill, storage of materials; drainage facilities, and the location of the foregoing. Specifically, the following information is required:
- (1) Elevation in relation to mean sea level of the proposed lowest floor (including basement) of all structures.
 - (2) Elevation in relation to mean sea level to which any nonresidential structure will be floodproofed.
 - (3) A certificate from a registered professional engineer or architect that the nonresidential floodproofed structure meets the floodproofing criteria in section 5-4-171(c).
 - (4) Description of the extent to which any watercourse will be altered or relocated as a result of proposed development.
- (b) *Certifications:*
- (1) *During construction.* A floor elevation or floodproofing certification is required after the lowest floor is completed, or in instances where the structure is subject to the regulations applicable to coastal high hazard areas, after placement of the horizontal structural members of the lowest floor. Within twenty-one (21) calendar days of establishment of the lowest floor elevation, or floodproofing by whatever construction means, or upon placement of the horizontal structural members of the lowest floor, whichever is applicable, it shall be the duty of the permit holder to submit to the Building Official a certification of the elevation of the lowest floor, floodproofed elevation, or the elevation of the lowest habitable floor, whichever is applicable, as built, in relation to the mean sea level. Said certification shall be prepared by or under the direct supervision of a registered land surveyor or professional engineer and certified by same. When floodproofing is utilized for a particular building, said certification shall be prepared by or under the direct supervision of a professional engineer or architect and certified by same. Any work done within the twenty-one (21) calendar day period and prior to submission of the certification shall be at the permit holder's risk. The Building Official shall review the floor elevation survey date submitted. Deficiencies detected by such review shall be corrected by the permit holder immediately and prior to further progressive work being permitted to proceed. Failure to submit the survey or failure to make said corrections required hereby may result in the issuance of a stop work order for the project from the Building Official.
 - (2) *As-built certification.* Upon completion of the development a registered professional engineer, land surveyor or architect, in accordance with state law, shall certify according to the requirements section that the development is built in accordance with the submitted plans and previous pre-development certifications.

Sec. 5-4-168. - Duties and responsibilities of the Building Official.

Duties of the Building Official shall include, but not be limited to, the following:

- (1) Review all building and zoning permits to ensure compliance with this article.
- (2) Advise permittees that additional federal or state or city permits may be required, and, if specific federal or state or city permits are known to the Building Official, require that copies of such be provided and maintained on file with the building/zoning permit.

- (3) Notify adjacent communities and the State Coordinator, Flood Mitigation Program, S.C. Land, Water and Conservation Division of the South Carolina Department of Natural Resources prior to any alteration or relocation of a watercourse, and submit evidence of such notification to the Federal Emergency Management Agency (FEMA).
- (4) Ensure that maintenance is provided within the altered or relocated portion of said watercourse so that the flood-carrying capacity is not diminished.
- (4) Verify and record the actual elevation (in relation to mean seal level) of the lowest floor (including basement) of all new or substantially improved structures, in accordance with section 5-4-167(b).
- (5) Verify and record the actual elevation, in relation to mean sea level, to which the new or substantially improved structures have been floodproofed, in accordance with section 5-4-171(c).
- (6) In coastal high hazard areas, certification shall be obtained from a registered professional engineer or architect that the structure is securely anchored to adequately anchored pilings or columns in order to withstand the effects of wind and water loads acting simultaneously on the building.
- (7) In coastal high hazard areas, the Building Official shall review plans for adequacy of breakaway walls in accordance with section 5-4-171(h)(9).
- (8) When floodproofing is utilized for a particular structure, require certification from a registered professional engineer or architect.
- (9) Where interpretation is needed as to the exact location of boundaries of the areas of special flood hazard (for example, where there appears to be a conflict between a mapped boundary and actual field conditions), make the necessary interpretation.
- (10) When base flood elevation data has not been provided in accordance with section 5-4-157, then the Building Official shall either:
 - a. Obtain, review, and utilize any base flood elevation data available from a federal, state or other source, in order to administer the provisions of sections 5-4-170 and 5-4-171; or
 - b. Require the applicant to obtain and reasonably utilize any base flood elevation data available from a federal, state or other source, and to determine the base flood elevation in accordance with accepted hydrologic and hydraulic engineering practices.
- (11) Before a certificate of occupancy is issued for a structure, inspect the premises to ensure that the requirements of this article have been met.
- (12) All records pertaining to the provisions of this article shall be maintained in the Office of the City Clerk and shall be made available for public inspection.

Sec. 5-4-169. - Variance procedures.

- (a) The City's Board of Zoning Appeals shall hear and decide appeals and requests for variances hereunder.

- (b) The Board of Zoning Appeals shall hear and decide appeals when it is alleged that there is an error in any requirements, decisions, or determinations made by the Building Official in the enforcement or administration of this article.
- (c) Any person aggrieved by the decision of the Board may appeal such decision to a court of competent jurisdiction as provided by law.
- (d) Notwithstanding any other provision in this article to the contrary, variances may be issued for repair or rehabilitation of historic structures listed on the National Register of Historic Places or the State Inventory of Historic Places upon a finding by the Board that the proposed repair or rehabilitation will not preclude the structure's continued designation as a historic structure and the variance is the minimum necessary to preserve the historic character and design of the structure.
- (e) In considering appeals or request for variances, the Board shall consider all technical evaluations, all relevant factors, all standards specified in other sections of this article and:
 - (1) The danger that materials may be swept onto other lands to the injury of others;
 - (2) The danger to life and property due to flooding or erosion damage;
 - (3) The susceptibility of the proposed facility and its contents to flood damage and the effect of such damage on the individual owner;
 - (4) The importance to the community of the services provided by the proposed facility;
 - (5) The necessity to the facility of a waterfront location, where applicable;
 - (6) The availability of alternative locations for the proposed use which are not subject to flooding or erosion damage;
 - (7) The compatibility of the proposed use with existing and anticipated development;
 - (8) The relationship of the proposed use to the comprehensive plan and flood plan management program for that area;
 - (9) The safety of access to the property during floods for emergency and nonemergency vehicles;
 - (10) The expected heights, velocity, duration, rate of rise and sediment transport of the floodwaters and the effects of wave action, if applicable, expected at the site; and
 - (11) The costs of providing governmental services during and after flood conditions including maintenance and repair of public utilities and facilities such as sewer, gas, electrical, and water systems, and streets and bridges.
- (f) The Board may attach such conditions to the granting of a variance hereunder as it deems necessary to further the purposes of this article.
- (g) Variances shall not be issued within any designated regulatory floodway if any increase in flood levels during the base flood discharge would result.
- (h) Requirements for variances:
 - (1) Variances shall only be issued upon a determination that the variance is the minimum necessary, considering the flood hazard, to afford relief.
 - (2) Variances shall only be issued upon:
 - a. A showing of good and sufficient cause;
 - b. A determination that failure to grant the variance would result in exceptional hardship to the applicant; and

- c. A determination that the granting of a variance will not result in increased flood heights, additional threats to public safety, extraordinary public expense, create nuisances, cause fraud on or victimization of the public, or conflict with existing local laws or ordinances.
- (3) Any applicant to whom a variance is granted shall be given written notice by the Board that the issuance of a variance to construct a structure below the base flood level will result in substantially increased premium rates for the flood insurance as specified by the Federal law.
- (4) The City Clerk shall maintain the records of all appeal actions.

Sec. 5-4-170. - General standards.

- (a) In all areas of the City the following provisions are required: - all permit applications shall be reviewed to determine whether proposed building sites will be reasonably safe from flooding.
- (b) All new construction and substantial improvements shall be anchored to prevent flotation, collapse or lateral movement of the structure.
- (c) All new construction and substantial improvements shall be constructed with materials and utility equipment resistant to flood damage.
- (d) All new construction and substantial improvements shall be constructed by methods and practices that minimize flood damage.
- (e) All new and replacement water supply systems shall be designed to minimize or eliminate infiltration of floodwaters into the system.
- (f) New and replacement sanitary sewage systems shall be designed to minimize or eliminate infiltration of floodwaters into the systems and discharges from the systems into floodwaters.
- (g) On-site waste disposal systems shall be located and constructed to avoid impairment to them or contamination from them during flooding.
- (h) Any alteration, repair, reconstruction, or improvements to an existing structure which has the lowest floor, including basement, elevated to one foot above the base flood elevation or fourteen (14) feet NGVD (thirteen (13) feet NAVD 88), whichever is higher, shall meet the requirements of new construction as contained in sections 5-4-171(a) and (c) of this article.
- (i) Any alteration, repair, reconstruction, or improvements to an existing structure which has the lowest floor, including basement, below one foot above the base flood elevation or fourteen (14) feet NGVD (thirteen (13) feet NAVD 88), whichever is higher, shall meet the requirements contained in sections 5-4-171(b) and (d) of this article, provided that no new floor elevation shall be lower than the existing floor elevation.
- (j) Electrical, heating, ventilation, plumbing, air conditioning equipment, and other service facilities shall be elevated to no lower than one foot above the base flood elevation or designed and/or located so as to prevent water from entering or accumulating within the components during flooding.
- (k) Public utilities and facilities are constructed so as to minimize flood damage and provide adequate drainage.

Sec. 5-4-171. - Specific standards.

In all areas of the City where base flood elevation data has been provided as set forth in section 5-4-157, or section 5-4-168(10), the following provisions are required:

- (a) *Residential new construction.* New construction, of any residential structure shall have the lowest floor, including basement, elevated no lower than one foot above the base flood elevation or fourteen (14) feet NGVD (thirteen (13) feet NAVD 88), whichever is higher. Where permitted, solid foundation perimeter walls used to elevate a structure shall have openings sufficient to facilitate the unimpeded movements of floodwater. The elevation of the lowest floor shall be documented and provided to the Building Official using an elevation certificate in accordance with section 5-4-167(b).
- (b) *Residential substantial improvement or the repair of substantial damage.* Substantial improvement or the repair of substantial damage of any residential structure shall have the lowest floor, including basement, elevated no lower than one foot above the base flood elevation. Where permitted, solid foundation perimeter walls used to elevate a structure shall have openings sufficient to facilitate the unimpeded movements of floodwater. The elevation of the lowest floor shall be documented and provided to the Building Official using an elevation certificate in accordance with section 5-4-167(b).
- (c) *Nonresidential new construction.* New construction, of any commercial, industrial, or nonresidential structure shall have the lowest floor, including basement, elevated no lower than one foot above the level of the base flood elevation or fourteen (14) feet NGVD (thirteen (13) feet NAVD 88), whichever is higher. Structures may be floodproofed in lieu of elevation, provided that all areas of the structure below the required elevation are watertight with walls substantially impermeable to the passage of water, using structural components having the capability of resisting hydrostatic and hydrodynamic loads and the effect of buoyancy. A registered professional engineer or architect shall document and certify to the Building Official that the standards of this subsection are satisfied, using a certificate in accordance with section 5-4-167(b).
- (d) *Nonresidential substantial improvement or the repair of substantial damage.* Substantial improvement or the repair of substantial damage of any commercial, industrial, or nonresidential structure shall have the lowest floor, including basement, elevated no lower than one foot above the level of the base flood elevation. Structures located in A zones may be floodproofed in lieu of elevation, provided that all areas of the structure below the required elevation are watertight with walls substantially impermeable to the passage of water, using structural components having the capability of resisting hydrostatic and hydrodynamic loads and the effect of buoyancy. A registered professional engineer or architect shall document and certify to the Building Official that the standards of this subsection are satisfied, using a certificate in accordance with section 5-4-167(b).
- (e) *Enclosed areas below the one foot above base flood elevation or fourteen (14) feet NGVD (thirteen (13) feet NAVD 88), whichever is higher.* New construction and substantial improvements of elevated buildings that include fully enclosed areas formed by foundation and other exterior walls below one foot above the base flood elevation that are usable solely for the parking of vehicles, building access, or storage shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwaters. Designs for complying with this requirement must either be certified by a professional engineer or architect or meet the following minimum criteria:
 - (1) A minimum of two (2) openings having a total net area of not less than one (1) square inch per square foot of enclosed area subject to flooding shall be provided. For the purpose of compliance with this article, windows are not included.
 - (2) The bottom of all opening shall be no higher than one foot (1') above grade.

- (3) Openings may be equipped with screens, louvers, valves or other coverings or devices, provided they permit the unimpeded entry and exit of floodwaters.
 - (4) The interior portion of such enclosed area shall not be partitioned or finished into separate rooms.
 - (5) Only the portions of openings that are below the base flood elevation (BFE) can be counted towards the required net open area.
 - (6) Fill placed around foundation walls must be graded so that the grade inside the enclosed area is equal to or higher than the adjacent grade outside the building on at least one (1) side of the building.
- (f) *Temporary structure.* No temporary structures shall be placed in a floodway or coastal high hazard area, or in any area of special flood hazard within the corporate limits of the City unless a permit is obtained from the Zoning Administrator. No such permit shall be issued unless the latest FEMA guidelines regarding such structures are met.
- (g) *Shallow Flooding (AO Zones)* - Located within the areas of special flood hazard established in Article 1.D, are areas designated as shallow flooding. The following provisions shall apply within such areas:
- (1) All new construction and substantial improvements of residential structures shall have the lowest floor elevated to at least as high as the depth number specified on the Flood Insurance Rate Map, in feet, above the highest adjacent grade. If no depth number is specified, the lowest floor shall be elevated at least three (3) feet above the highest adjacent grade.
 - (2) All new construction and substantial improvements of non-residential structures shall:
 - (i) Have the lowest floor elevated to at least one foot above the depth number specified on the Flood Insurance Rate Map, in feet, above the highest adjacent grade. If no depth number is specified, the lowest floor shall be elevated at least three (3) feet above the highest adjacent grade; or,
 - (ii) Be completely flood-proofed together with attendant utility and sanitary facilities to or above that level so that any space below that level is watertight with walls substantially impermeable to the passage of water and with structural components having the capability of resisting hydrostatic and hydrodynamic loads and effects of buoyancy. Certification is required as stated in Article III.D.
 - (3) All structures on slopes must have drainage paths around them to guide water away from the structures.
- (h) *Coastal high hazard areas (V zones).* Located within the areas of special flood hazard established in section 5-4-157 are areas designated as coastal high hazard areas. These areas have special flood hazards associated with wave-wash; therefore, the following provisions shall apply:
- (1) All new construction and substantial improvement shall be located landward of the reach of the mean high tide, first line of stable natural vegetation, and comply with all applicable Department of Health and Environmental Control (DHEC) Ocean and Coastal Resource Management (OCRM) setback requirements.

- (2) All new construction shall be elevated so that the bottom of the lowest horizontal structural member supporting the lowest floor (excluding pilings or columns) is located no lower than one foot above the base flood elevation level or fourteen (14) feet NGVD (thirteen (13) feet NAVD 88), whichever is higher, with all space below the lowest supporting member open so as not to impede the flow of water. Open lattice work or decorative screening may be permitted for aesthetic purposes only and must be designed to wash away in the event of flood and wave action and in accordance with subsection (e)(9) of this section.
 - (3) All substantial improvements and repairs to substantial damage of any structure shall be elevated so that the bottom of the lowest horizontal structural member supporting the lowest floor (excluding pilings or columns) is located no lower than one foot above the base flood elevation with all space below the lowest supporting member open so as not to impede the flow of water. Open lattice work or decorative screening may be permitted for aesthetic purposes only and must be designed to wash away in the event of flood and wave action and in accordance with subsection (e)(9) of this section.
 - (4) All new construction and substantial improvement shall be securely anchored on pilings or columns.
 - (5) All pile and column foundations and structures attached thereto shall be anchored to resist flotation, collapse, and lateral movement due to the effect of wind and water loads acting simultaneously on all building components. Water loading values shall equal or exceed the base flood. Wind loading values shall be in accordance with the latest edition of the building code or One- and Two-Family Dwelling Code adopted by the City.
 - (6) Compliance with provisions contained in subsection (e)(2), (3) and (5) of this section shall be certified by a licensed professional engineer or architect.
 - (7) There shall be no fill used as structural support.
 - (8) There shall be no alteration of sand dunes, which would increase potential flood damage.
 - (9) Lattice work or decorative screening shall be allowed below the base flood elevation provided they are not part of the structural support of the building and are designed so as to break away, under base flood or lesser conditions, without causing collapse, displacement or other structural damage to the elevated portion of the building or supporting foundation system and provided the following design specifications are met:
 - a. No solid walls are allowed; and
 - b. Materials shall consist of open wooden lattice or insect screening.
 - (10) Space enclosed by lattice or screening shall not be used for human habitation.
 - (11) Prior to construction, plans for any structure that will have lattice work or decorative screening must be submitted to the Building Official for approval.
 - (12) Any alteration, repair, reconstruction or improvement to a structure shall not enclose the space below the lowest floor except for lattice work or decorative screening, as provided for in subsection (e)(9) and (10) of this section.
- (i) *Recreational vehicles.* Recreational vehicles placed on lots shall be fully licensed and ready for highway use. A recreational vehicle is ready for highway use if it is on wheels or jacking system, attached to the site only by quick-disconnect-type utilities and security devices, and has no permanently attached additions.

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

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

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

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, ON THE _____ DAY OF _____, 2021.

Jimmy Carroll, Mayor

(Seal)

Attest:

Nicole DeNeane, City Clerk

First Reading: _____

Public Hearing: _____

Second Reading: _____

Ratification: _____

RESOLUTION NO. R-2021-04

**A RESOLUTION TO ENCOURAGE THE USE OF FACE COVERINGS IN PUBLIC INDOOR AREAS
WITHIN THE CITY LIMITS OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA**

WHEREAS, the 2019 Novel Coronavirus (“COVID-19”) is a respiratory disease that can result in serious illness or death by the SARS-CoV-2 virus, which is a new strain of coronavirus previously unidentified in humans and which can spread from person to person;

WHEREAS, the World Health Organization declared COVID-19 a Public Health Emergency of International Concern on January 30, 2020;

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

WHEREAS, the Centers for Disease Control and Prevention (the “CDC”) has warned of the high public health threat posed by COVID-19 globally and in the United States;

WHEREAS, on January 31, 2020, the United States Department of Health and Human Services Secretary declared a public health emergency in the United States for COVID-19 under Section 391 of the Public Health Service Act;

WHEREAS, on March 13, 2020, the President of the United States declared that the COVID-19 outbreak in the United States constitutes a national emergency, which began on March 1, 2020;

WHEREAS, also on March 13, 2020, the Governor of the State of South Carolina (the “State”) issued Executive Order 2020-08, declaring a State of Emergency based on a determination that the COVID-19 poses an actual or imminent public health emergency for the State;

WHEREAS, on March 16, 2020, the Mayor of Isle of Palms issued a Proclamation declaring a State of Emergency for the City of Isle of Palms;

WHEREAS, the City has determined that it is imperative to reduce social transmission in all areas of the City, including the beach;

WHEREAS, the Governor of the State has subsequently declared a continued State of Emergency in Executive Orders 2020-15 (March 28); 2020-23 (April 12); 2020-29 (April 27); 2020-35 (May 12); 2020-38 (May 27); 2020-40 (June 11); 2020-48 (July 26); 2020-56 (August 25); 2020-62 (September 24); 2020-67 (October 24); 2020-72 (November 23); 2020-75 (December 8); 2020-77 (December 23); 2021-03 (January 7); 2021-07 (January 22); 2021-08 (February 6); 2021-10 (February 21); 2021-13 (March 8); 2021-15 (March 23); 2021-18 (April 7); 2021-20 (April 22); and 2021-22 (May 7);

WHEREAS, the City of Isle of Palms Council adopted Emergency Ordinance 2020-10 on June 26, 2020 requiring the use of face coverings in certain circumstances on the Island effective July 1, 2020 and was subsequently extended by Emergency Ordinance 2020-13, by Emergency Ordinance 2020-14, by Emergency Ordinance 2021-01, by Emergency Ordinance 2021-02, by Emergency Ordinance 2021-03, and by Emergency Ordinance 2021-04;

WHEREAS, the State is still experiencing a significant number of identified new COVID-19 cases, and as of May 10, 2021, the South Carolina Department of Health and Environmental Control (“DHEC”) is reporting that there have been 486,090 confirmed COVID-19 cases and 8,448 confirmed COVID-19 deaths in the State;

WHEREAS, if COVID–19 cases materially increase in the State and in the City of Isle of Palms, the demand for medical, pharmaceutical, personal, and general cleaning supplies may overwhelm sources of supply; the private and public sector work force may be negatively impacted by absenteeism; and the demand for medical facilities may exceed locally available resources; and

WHEREAS, health authorities, including the CDC, the Surgeon General of the United States, and DHEC have recommended the use of face coverings in certain circumstances as a means of preventing the spread of COVID-19;

WHEREAS, COVID-19 vaccines are effective at protecting people from getting the coronavirus;

WHEREAS, in accordance with the CDC guidelines, fully vaccinated people can resume activities without wearing a mask or physically distancing, except where required by federal, state, local, tribal, or territorial laws, rules, and regulations, including local business and workplace guidance;

WHEREAS, the State of South Carolina has made vaccines available for people 12 years and older,

WHEREAS, as of May 21, 2021, 1,845,105 South Carolina residents have received at least one (1) dose of the vaccine and 1,508,398 have completed vaccination;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council this ____ Day of ____, 2021 that it is recommended that all unvaccinated persons continue to wear face coverings when indoors in public spaces to include but not limited to retail establishments, foodservice establishments and government buildings within city limits.

Jimmy Carroll, Mayor

Application for Commercial Surf Instruction

Ordinance 2020-16 enabled City Council to issue permission for commercial surf instruction providers to conduct business on the beach within certain guidelines. As part of this process the online form below has been made available. Please begin the process by applying for a business license and completing the application below. In order to have your application for Commercial Surf Instruction heard by City Council at their next regular meeting please complete the form below by the Wednesday before the next regular City Council meeting. City Council generally meets on the fourth Tuesday of each month. If you have any questions regarding this form, or the process of obtaining commercial surfing permission, please contact Ron Hanna at rhanna@iop.net.

Name

Kai Dilling

Phone

(843) 345-6765

Email

kai@solsurfers.net

Business Name

Sol Surfers

Business License Address

1170 Lazy Lane, Mt. Pleasant, South Carolina 29464

I certify that I have completed an application for a business license through the City of Isle of Palms Building Department.

Yes

Copy of CPR Certification

My Red Cross Certificate 8.5x11 and CEU_SD-13254176.pdf

Copy of First Aid Certification

My Red Cross Certificate 8.5x11 and CEU_SD-13254176.pdf

Copy of Lifeguard Certification

My Red Cross Certificate 8.5x11 and CEU_SD-13254176.pdf

Copy of Insurance Policy showing minimum coverage of at least \$1,000,000 and naming the City of Isle of Palms as an additional insured

SOL SURFERS SURF CAMP LLC-CERT.PDF

FR0949-Sol Surfers Surf Camp LLC.pdf

I have read, understood, and agree to abide by the stipulations listed below:

(a) Area where surf lessons are allowed shall be dictated by the current boundary restrictions stated in the City Ordinances.

(b) At least one instructor attending each lesson must be lifeguard, CPR, and first aid certified, with current certifications on file with the city. There must be a first aid kit on site.

(c) Each surf instructor provider must carry liability insurance of at least \$1,000,000 that names the City of Isle of Palms as an additional insured.

(d) Surf instructions shall be limited to groups of four (4) or fewer students and at least one

instructor.

(e) Surf instruction shall not exceed two (2) hours per day per instructor; nor two (2) hours per day per student.

(f) Surf instruction providers may not advertise on the beach. All signs, merchandise or other article that violate Article 7-SIGNS of the City's ordinances are prohibited.

(g) Surf instruction providers may not solicit for students on the beach, beach accesses, public parking lots, or the Breach Inlet Bridge parking lot.

(h) Failure to adhere to these standards will result in automatic revocation of permission to conduct surfing instruction on the beach by City Council.

(i) City Council shall have the authority to limit the number of permissions issued for commercial surfing instruction on the beach.

(j) Commercial Surf Instruction will only be allowed until October 1, 2021

Signature

Date

5/19/2021

A handwritten signature in black ink, appearing to read "Kai Dilling", with a long horizontal stroke extending to the right. Below the signature is a thin horizontal line.



American Red Cross
Training Services

Certificate of Completion

Kai Dilling

has successfully completed requirements for

Shallow Water Lifeguarding (up to 5 ft) with CPR/AED for Professional Rescuers and First Aid

Date Completed: 5/15/2021

Validity Period: 2 - Years

Conducted by: The Atlantic Club



To verify certificate, scan code or visit redcross.org/digitalcertificate and enter ID.

Learn and be inspired at LifesavingAwards.org



00KQ4RC



American Red Cross
Training Services

CEU

Kai Dilling

has successfully completed requirements for

Shallow Water Lifeguarding

Date Completed: 5/15/2021

Conducted by: The Atlantic Club

Contact Hours: 24.0

CEUs Awarded: 2.4



To verify certificate, scan code or visit redcross.org/digitalcertificate and enter ID.

Learn and be inspired at LifesavingAwards.org



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
5/24/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	Frazier Insurance Agency, Inc. P.O. Box 1250 Midlothian, VA 23113-1250	CONTACT NAME	Frazier Insurance Agency, Inc.	
		PHONE (A/C, No, Ext)	(804) 754-7610	FAX (A/C, No)
		E-MAIL ADDRESS	ifrazier@frazierinsurance.com	
		INSURER(S) AFFORDING COVERAGE	NAIC #	
		INSURER A:	Aegis Security Insurance Company	33898
		INSURER B:		
		INSURER C:		
		INSURER D:		
		INSURER E:		
		INSURER F:		

INSURED

Sol Surfers Surf Camp LLC
1170 Lazy Lane
Mount Pleasant, SC 29464

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

IS/FR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY			Policy # FGLSP-100-20 Cert #FSC-S-0012	04/27/2021	12/01/2021 12:01 AM	GENERAL AGGREGATE \$ 2,000,000.00
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY						PRODUCTS - COMP/OP AGG \$ 2,000,000.00
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						PERSONAL & ADV INJURY \$ 1,000,000.00
	<input checked="" type="checkbox"/> INCLUDES ATHLETIC PARTICIPANTS						EACH OCCURRENCE \$ 1,000,000.00
	GEN'L AGGREGATE LIMIT APPLIES PER						DAMAGE TO RENTED PREMISES \$ 300,000.00
	<input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC						MED EXP (Any one person) \$ 5,000.00
							\$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident) \$
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person) \$
	<input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS						BODILY INJURY (Per accident) \$
	<input type="checkbox"/> HIRED AUTO <input type="checkbox"/> NON-OWNED AUTOS						PROPERTY DAMAGE (Per accident) \$
							\$
	UMBRELLA/LIAB						EACH OCCURRENCE \$
	<input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE						AGGREGATE \$
	<input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						\$
							\$
							\$
							\$
							\$
							\$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
POLICY DEDUCTIBLE \$0.00 PER EACH BODILY INJURY OR PROPERTY DAMAGE CLAIM

Certificate Holder is An Additional Insured, But Only As Respects The Operations Of The Named Insured.

CERTIFICATE HOLDER	CANCELLATION
Isle of Palms PO Box 508 Isle of Palms, SC 29451	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE
	John W. Frazier

Aegis Security Insurance Company
4507 North Front Street, Suite 200
Harrisburg, Pennsylvania 17110

BLANKET ACCIDENT ONLY POLICY
NON-PARTICIPATING

Policy Number: FR0949
Policy Effective Date: 4/27/2021
Policy Term: 4/27/2021 - 12/1/2021

Policyholder:
Sol Surfers Surf Camp LLC
1170 Lazy Lane
Mount Pleasant, SC 29464

The Policy is issued in the state of South Carolina and shall be governed by its laws.

The Policy contains the terms under which We agree to insure Eligible Persons and pay benefits in return for the payment of premium.

Effective Date and Policy Term: The Policy takes effect on the Policy Effective Date. The period of insurance begins and ends at 12:01 A.M. Standard Time at the Policyholder's address.

We have issued the Policy in consideration of the Application signed by the Policyholder and payment of the required premium. We and the Policyholder have agreed to all the terms of the Policy.

Signed by:



President



Corporate Secretary

THIS IS A LIMITED ACCIDENT ONLY POLICY

THIS POLICY PAYS BENEFITS FOR SPECIFIC LOSSES FROM ACCIDENT ONLY.
BENEFITS ARE NOT PAYABLE FOR LOSS DUE TO SICKNESS.

THIS IS A SINGLE TERM POLICY AND IS NOT RENEWABLE.

READ IT CAREFULLY.

TABLE OF CONTENTS

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Section 1.

DEFINITIONS

The terms shown below shall have the meaning given in this section whenever they appear in the Policy. Additional terms may be defined within the provision to which they apply.

“Accident” means a sudden, unforeseeable event, definite as to time and place, which:

- (1) causes Injury to one or more Covered Persons; and
- (2) occurs while coverage is in effect for the Covered Person.

“Benefit Period” means the period of time, as stated on the Schedule of Benefits, between the date of the Accident causing the Injury for which benefits are payable and the date after which no further benefits will be paid.

“Camp/Conference” means a scheduled educational, sports, social or professional program at a facility owned, leased, rented or otherwise contracted for by the Policyholder to conduct such program. A Camp/Conference must:

- (1) have a director or person who is in charge of the program on behalf of the Policyholder; and
- (2) have organized activities; and
- (3) have registered participants.

“Covered Person” means a person eligible for insurance hereunder according to the eligibility and/or affiliation rules of the Policyholder, as set out in the Policy, for whom application has been accepted and proper premium payment has been made, and who is therefore insured under the Policy.

“Deductible” means the amount of Eligible Expenses which must be paid by the Covered Person before benefits are payable under the Policy. It applies separately to each Covered Person. The deductible is stated on the Schedule of Benefits.

“Doctor” means a licensed practitioner of the healing arts acting within the scope of his license. It includes a licensed podiatrist, oral surgeon, optometrist, chiropractor and doctoral psychologist.

“Eligible Expenses” means the Usual and Customary charges for services or supplies which are incurred by the Covered Person for the Medically Necessary treatment of Injury. Eligible Expenses must be incurred within the Benefit Period of the Policy.

“Emergency Medical Condition” means a medical condition that manifests itself by such acute symptoms of sufficient severity, including severe pain, that a prudent layperson who possesses an average knowledge of health and medicine could reasonably expect the absence of immediate medical attention to result in:

- (1) placing the health of the individual or, with respect to a pregnant woman, the health of the woman or her unborn child, in serious jeopardy;
- (2) serious impairment to bodily functions; or
- (3) serious dysfunction of any bodily organ or part.

“He”, “His” and “Him” includes “She”, “Her” and “Hers”.

DEFINITIONS (Continued)

“Health Care Plan” means any contract, policy or other arrangement for benefits or services for medical or dental care or treatment under:

- (1) group or blanket insurance, whether on an insured or self-funded basis;
- (2) hospital or medical service organizations on a group basis;
- (3) Health Maintenance Organizations on a group basis;
- (4) group labor management plans;
- (5) employee benefit organization plan;
- (6) professional association plans on a group basis;
- (7) any other group employee welfare benefit plan as defined in the Employee Retirement Income Security Act of 1974 as amended; or
- (8) automobile no-fault coverage.

“Hospital” means an institution which:

- (1) is operated pursuant to law;
- (2) is primarily and continuously engaged in providing medical care and treatment to sick and injured persons on an inpatient basis;
- (3) is under the supervision of a staff of Doctors;
- (4) provides 24-hour nursing services by or under the supervision of a graduate registered nurse (R.N.);
- (5) has medical diagnostic and treatment facilities, with surgical facilities;
 - (a) on its premises; or
 - (b) available to it on a prearranged basis; and
- (6) charges for its services.

Hospital does not include:

- (1) a clinic or facility for:
 - (a) convalescent, custodial, educational or nursing care;
 - (b) the aged, drug addicts or alcoholics;
 - (c) rehabilitation; or
- (2) a military or Veterans Hospital or a hospital contracted for or operated by a national government or its agency unless:
 - (a) the services are rendered on an emergency basis; and
 - (b) a legal liability exists for the charges made to the individual for the services given in the absence of insurance.

With respect to outpatient surgery or diagnostic testing, an ambulatory surgical center or a clinic will be considered as a Hospital. Such facility must be properly accredited and, where required by law, hold a license allowing the facility to operate as such.

“Hospital Stay” means a Medically Necessary overnight confinement in a Hospital when room and board and general nursing care are provided for which a per diem charge is made by the Hospital.

“Injury” means bodily harm which results, directly and independently of all other causes, from an Accident. All injuries sustained in one Accident, including all related conditions and recurring symptoms of the Injuries will be considered one Injury.

“Intoxicated” means a blood alcohol level which equals or exceeds the legal limit for operating a motor vehicle in the state or jurisdiction where the Injury occurred.

DEFINITIONS (Continued)

“Loss Period” means the period of time, as stated on the Schedule of Benefits, between the date of occurrence and the date within which the first Eligible Expense must be incurred.

“Medically Necessary” or “Medical Necessity” means the services or supplies provided by a Hospital, Doctor, or other covered provider that are required to identify or treat a covered loss and which, as determined by Us, are:

- (1) consistent with the diagnosis and treatment of the covered loss;
- (2) appropriate with the standards of good medical practice;
- (3) not solely for the convenience of a Covered Person;
- (4) the most appropriate supply or level of service which can be safely provided; and
- (5) not considered experimental or investigative.

“Nurse” means a professional, licensed, graduate registered nurse (R.N.), a professional, licensed practical nurse (L.P.N.) or a Certified Registered Nurse Anesthetist C.R.N.A.).

“Orthopedic Appliances” means braces and appliances including durable medical equipment that:

- (1) is primarily and customarily used to serve a medical purpose, can withstand repeated use; and
- (2) generally is not useful to the person in the absence of a medical condition.

“Supervised and Sponsored Activity” means a Policyholder authorized function:

- (1) in which the Covered Person participates;
- (2) which is organized by or under its auspices; and
- (3) which is within the scope of customary activities for such entity.

“Usual and Customary” means the fee(s) for medical services or supplies which is(are):

- (1) the usual fee(s) charged by the provider for the service or supply given;
- (2) the average fee charged for the service or supply in the locality in which the service or supply is received; and
- (3) reasonable in relationship to the service or supply given and the severity of the condition.

“We, Our, or Us” means the Aegis Security Insurance Company.

Section 2.**SCOPE OF COVERAGE**

We will provide the benefits described in the Policy to all Covered Persons who suffer a covered loss which:

- (1) results, directly and independently of all other causes, from bodily Injury which is suffered in an Accident; and
- (2) occurs while the person is a Covered Person under the Policy; and
- (3) is within the scope of the risks set forth in the DESCRIPTION OF HAZARDS provisions.

Full Excess Medical Expense

If an Insured Person incurs Eligible Expenses for Covered Services, We will pay the applicable benefit for the expenses incurred, subject to the Deductible Amount, Benefit Percentage and Benefit Period shown on the Schedule of Benefits, that are in excess of expenses payable by any other Health Care Plan, regardless of any Coordination of Benefits provision contained in such Health Care Plan.

The first expense must be incurred within the Loss Period stated on the Schedule of Benefits.

The Maximum Benefit Amount payable and sub-limits under the Policy are shown on the Schedule of Benefits.

Failure by a Covered Person to follow the terms and conditions of His primary coverage will result in a benefit reduction of Eligible Expense to 50% of the amount otherwise payable under the Policy. This limitation will not apply to emergency treatment required within 24 hours after an Accident when the Accident occurs outside the geographic area served by the HMO, PPO or other similar arrangement for provision of benefits or services.

Section 3.**PROVISIONS CONCERNING COVERED PERSONS****Eligibility:**

Persons eligible to be insured under the Policy are those persons described in the Schedule of Benefits. This includes anyone who becomes eligible while the Policy is in force.

Effective Dates:

An Eligible Person will become a Covered Person under the Policy, provided proper premium payment is made, on the latest of:

- (1) the Policy Effective Date; or
- (2) the day He becomes eligible.

Termination:

Insurance for a Covered Person will end on the earliest of:

- (1) the date He is no longer an Eligible Person;
- (2) full time active duty in any Armed Forces. (Send Us proof of service. We will refund any premium paid for this time.) This does not include Reserve or National Guard duty for training unless it extends beyond 31 days;
- (3) the end of the period for which the last premium contribution is paid; or
- (4) the date the Policy is terminated.

Termination will not effect a claim for a covered loss due to an Accident which occurred while coverage was in effect.

Section 4.

DESCRIPTION OF HAZARDS

POLICYHOLDER FUNCTIONS

Subject to all other provisions of the Policy, coverage is provided for a Covered Person while He is:

- (1) attending or participating in a Supervised and Sponsored Activity; or
- (2) attending a Policyholder function, as described under Description of Hazards on the Schedule of Benefits.

The Covered Person must be:

- (1) on the premises of the Policyholder:
 - (a) during its normal hours;
 - (b) during scheduled functions; and
 - (c) during other periods if He is attending or participating in a Supervised and Sponsored Activity.
- (2) not on Policyholder premises and attending or participating in a Supervised and Sponsored Activity;
- (3) traveling directly, without interruption:
 - (a) between His home and the Policyholder's premises for participation in a Supervised and Sponsored Activity.
 - (b) between the site of the Supervised and Sponsored Activity and His home or the Policyholder's premises, if the Supervised and Sponsored Activity is located within or outside the town where the Policyholder's premises are located.
 - (c) in a vehicle which is:
 - (i) designated or furnished by the Policyholder;
 - (ii) operated by a properly licensed, adult driver; or
 - (iii) under the direct supervision of the Policyholder; or
 - (b) in a vehicle other than that described in (3)(c) when:
 - (i) operated by a properly licensed driver; and
 - (ii) travel time does not exceed an hour each way.

Travel time includes the time:

- (1) to or from His home, the Policyholder's address and Supervised and Sponsored Activity;
- (2) before the appointed time; and
- (3) after the Supervised and Sponsored Activity is completed.

Unless otherwise stated, We will pay benefits for a covered loss, only once, even if coverage was provided under more than one Description of Hazards

Section 5.**DESCRIPTION OF BENEFITS****ACCIDENTAL DEATH, DISMEMBERMENT, OR LOSS OF SIGHT BENEFIT**

If a Covered Person suffers a Loss listed below, within the Loss Period stated on the Schedule of Benefits, from an Accident, We will pay the Benefit Amount opposite such Loss. If the Covered Person sustains more than one such Loss as the result of one Accident, We will pay only one amount, the largest to which He is entitled. The Principal Sum is shown on the Schedule of Benefits.

LOSS**BENEFIT AMOUNT**

Loss of Life	100 Percent of Principal Sum
Loss of Both Hands	100 Percent of Principal Sum
Loss of Both Feet	100 Percent of Principal Sum
Loss of Entire Sight of Both Eyes	100 Percent of Principal Sum
Loss of One Hand and One Foot	100 Percent of Principal Sum
Loss of One Hand and Entire Sight of One Eye	100 Percent of Principal Sum
Loss of One Foot and Entire Sight of One Eye	100 Percent of Principal Sum
Loss of One Arm or One Leg	50 Percent of Principal Sum
Loss of Entire Sight of One Eye	50 Percent of Principal Sum
Loss of One Hand or One Foot	50 Percent of Principal Sum
Loss of Thumb and Index Finger of same Hand	25 Percent of Principal Sum

"Loss of a Hand" means complete Severance at or above the wrist. "Loss of Foot" means complete Severance above the ankle. "Loss of Sight" means the total, permanent loss of sight of the eye or eyes. The Loss of Sight must be irrecoverable by natural, surgical or artificial means. "Loss of a Thumb and Index Finger of the same Hand" means complete Severance through or above the metacarpophalangeal joints (the joints between the fingers and the hand from the same Accident).

(In California, loss of a thumb and index means loss by complete Severance of at least one whole phalanx of each.)
(In South Carolina, the complete Severance of four whole fingers from one hand equals loss of that hand.)

"Severance" means the complete separation and dismemberment of the part from the body.

DESCRIPTION OF BENEFITS (Continued)

MEDICAL EXPENSE BENEFIT

If the first Eligible Expense is incurred within the Loss Period, We will pay up to the Maximum Benefit Amount, subject to the Deductible Amount, as shown on the Schedule of Benefits, for the following Covered Services when Medically Necessary:

- (1) Hospital room and board charges, up to the most common semi-private daily room rate, for each day of the Hospital Stay.
- (2) Intensive care room and board charges. This payment is in lieu of payment for Hospital room and board charges for those days.
- (3) Hospital miscellaneous charges, during a Hospital Stay. Miscellaneous charges do not include charges for telephone, radio or television, extra beds or cots, meals for guests, take home items, or other convenience items.
- (4) Outpatient charges, by a Hospital for:
 - (a) pre-admission testing (confinement must occur within 7 days of the testing); or
 - (b) emergency room treatment.
- (5) Charges for the treatment of Emergency Medical Conditions.
- (6) Surgical charges for:
 - (a) a Doctor, for primary performance of a surgical procedure. Two or more surgical procedures through the same incision will be considered as one procedure. However, We will pay up to 1.50 times the Surgical procedure charge when more than one surgical procedure through different operating fields are performed during the same surgical session.
 - (b) a Doctor, for assistant surgeon duties, a second surgical opinion, or consultation.
 - (c) anesthesia and its administration.
 - (d) use of surgical facilities.
- (7) Charges by a Doctor for other than pre- or post-operative care:
 - (a) for in-Hospital visits; and
 - (b) for office visits.
- (8) Charges for X-ray and laboratory tests.
- (9) Charges for nursing services, other than routine Hospital care, by or under the supervision of a licensed graduate registered nurse.
- (10) Charges for physiotherapy:
 - (a) while Hospital confined; or
 - (b) as an outpatient.Physiotherapy includes:
 - (i) heat treatment;
 - (ii) diathermy;
 - (iii) microtherm;
 - (iv) ultrasonic;
 - (v) adjustment;
 - (vi) manipulation;
 - (vii) chiropractic care;
 - (viii) massage therapy; and
 - (ix) acupuncture.
- (11) Ambulance service to and from the Hospital.

DESCRIPTION OF BENEFITS (Continued)

MEDICAL EXPENSE BENEFIT (Continued)

- (12) Rental charges for medical equipment for:
 - (a) a wheelchair;
 - (b) an iron lung;
 - (c) Orthopedic Appliances; or
 - (d) other medical equipment for which prior approval by Us has been given.
- (13) Charges for medical services and supplies for:
 - (a) oxygen and its administration;
 - (b) blood and blood transfusions.
- (14) Charges for dental treatment, for Injury to a tooth which was sound and natural at the time of Injury.

Treatment which is covered on an inpatient basis will also be covered outside the Hospital by health care providers on the same basis as for those covered in the Hospital.

Section 6.

EXCLUSIONS

Benefits will not be paid for a loss due to:

- (1) intentionally self-inflicted Injury, suicide while sane or insane or any attempt thereat (in Missouri this applies only while sane);
- (2) being intoxicated; or being under the influence of a narcotic, unless as prescribed by or administered by the Covered Person's Doctor;
- (3) committing or attempting to commit a felony;
- (4) participation in a riot or insurrection;
- (5) an act of declared or undeclared war (not including terrorism);
- (6) active duty service in any Armed Forces of any country and, in such event, the pro-rata unearned premium will be returned upon proof of service. This does not include Reserve or National Guard active duty or training unless it extends beyond 31 days ;
- (7) practice or play in any sports activity, including travel to and from the activity and practice, unless specifically provided for in the Policy;
- (8) parachuting, except for self preservation;
- (9) bungee jumping, flight in an ultralight aircraft, hang-gliding;
- (10) sickness, disease, bodily or mental infirmity or medical or surgical treatment thereof, bacterial infection, regardless of how contracted. This does not exclude bacterial infection that is the natural and foreseeable result of an Injury or accidental food poisoning;
- (11) services or treatment rendered by a Doctor, Nurse or any other person who is:
 - (a) employed or retained by the Policyholder; or
 - (b) is the Covered Person, His spouse, parent, child or sibling;
- (12) flight in an aircraft, except as a fare-paying passenger;
- (13) dental treatment or dental X-rays, except as otherwise provided, and only when Injury occurs to sound natural teeth;
- (14) any loss for which benefits are paid under state or federal worker's compensation, employers liability, or occupational disease law;
- (15) treatment in any Veterans Administration or Federal Hospital, except if there is a legal obligation to pay;
- (16) cosmetic surgery, except for reconstructive surgery due to a covered Injury;
- (17) charges which the Covered Person would not have to pay if He did not have insurance;
- (18) eyeglasses, contact lenses, hearing aids; and
- (19) charges which are in excess of Usual and Customary charges.

Section 7.

CLAIM PROVISIONS

NOTICE OF CLAIM:

Written notice must be given to Us within 90 days after covered loss occurs or begins or as soon as reasonably possible. Notice can be given at Our home office or to Our authorized representative. Notice should include the Policyholder's name, the Policy number and the Covered Person's name and address.

CLAIM FORMS:

When We or Our authorized representative receive the notice of claim, We will send forms for filing proof of loss. (Our authorized representative may have already supplied claim forms.) If claim forms are not sent within 15 days after notice is given, the proof requirements will be met by submitting, within the time required under PROOF OF LOSS, written proof of the nature and extent of the loss.

PROOF OF LOSS:

Written proof of loss must be furnished to Us at Our home office or to Our authorized representative within 90 days after the date of the loss or as soon as reasonably possible. Proof must, however, be furnished no later than twelve months from the time it is otherwise required, except in absence of legal capacity.

TIME OF PAYMENT OF CLAIMS:

Benefits for any loss covered by the Policy will be paid not more than 60 days after We receive proper proof.

PAYMENT OF CLAIMS:

If the Covered Person dies, We will pay any accrued benefits at the time of death to the beneficiary or, if no beneficiary is designated and surviving the Covered Person, then as follows:

- (1) the Covered Person's parents or legal guardian, if a minor;
- (2) otherwise to the Covered Person's estate.

If any benefits are payable to the estate or to a person who is incapable of giving a valid release, We may pay up to \$1,000 to any relative by blood or marriage whom We find entitled to the payment. This good faith payment satisfies Our legal duty to the extent of the payment.

All other benefits will be paid to the Covered Person. All or a portion of the benefits, if any, provided by the policy may be paid directly to the Hospital, Doctor or person upon whose charges the claim is based. The Covered Person must make a written request to Us before We can do this. We must receive the request no later than the time for filing proof of loss.

Providers of covered ambulance services will be paid directly by Us if payment has not been received from any other source.

CLAIM PROVISIONS (Continued)

SELECTION AND CHANGE OF BENEFICIARY:

The Covered Person has the right to select or change the beneficiary at any time by giving Us written notice. The beneficiary's consent is not required for this or any other change which the Covered Person may make unless the designation of beneficiary is irrevocable.

INTOXICANTS AND CONTROLLED SUBSTANCES:

We will not be liable for any loss sustained or contracted in consequence of the Covered Person's being Intoxicated or under the influence of any controlled substance unless administered on the advice of a Doctor.

PHYSICAL EXAMINATION AND AUTOPSY:

We will pay the cost and have the right to have the Covered Person examined as often as reasonably necessary while the claim is pending. We can have an autopsy made during the period of contestability at Our expense unless prohibited by law. The autopsy must be performed in South Carolina.

LEGAL ACTIONS:

No action at law or in equity shall be brought to recover benefits under the Policy less than 60 days after written proof of loss has been furnished as required by the Policy. No such action shall be brought after the expiration of six years from the time written proof of loss is required to be furnished.

SUBROGATION:

If We have paid benefits to a Covered Person for an Injury, and in Our opinion a third party may be liable, We will be subrogated to the extent of such payment and to all rights of the Covered Person regarding recovery of benefits paid or to any settlement or judgement which results from the exercise of these rights. The Covered Person agrees to sign papers and do whatever is necessary to transfer His rights to Us. We will exercise such rights on His behalf. The Covered Person further agrees to furnish Us with all relevant information and documents. In no case will We receive an amount greater than the total amounts of benefits We have paid for such Injury. Attorney's fees and costs shall be paid by Us from the amounts recovered.

RECOVERY OF BENEFITS:

We reserve the right to recover from a Covered Person any benefits We have paid to Him for Injuries:

- 1) received in a covered Accident; and
- 2) which are covered under:
 - a) Worker's Compensation; or
 - b) Occupational Disease Law; or
 - c) any Employer's Liability Insurance.

It will be assumed that the Covered Person is in receipt of such benefits unless He gives Us proof such benefits have been denied to Him.

Section 8.**GENERAL POLICY PROVISIONS****ENTIRE CONTRACT; CHANGES:**

The Policy, the Application of the Policyholder (a copy of which is attached), endorsements, riders and attached papers constitute the entire contract between the parties. If an application of a Covered Person is required, such application, at Our option, may also be made a part of this contract.

All statements made by the Policyholder or a Covered Person are, in the absence of fraud, deemed representations and not warranties. No such statement will cause Us to deny or reduce benefits or be used as a defense to a claim unless a copy of the instrument containing the statement is or has been furnished to such person or His beneficiary or representative. After two years from the Covered Person's effective date of coverage, no such statement, except in the case of fraud, will cause such coverage to be contested.

No change in the Policy will be valid unless signed by one of Our executive officers. This approval must be endorsed on or attached to the Policy. No agent may change the Policy or waive any of its provisions.

WORKERS' COMPENSATION INSURANCE:

The Policy is not in lieu of and does not affect any requirement for coverage under any Workers' Compensation Insurance.

CONFORMITY WITH STATE LAW:

Any provision of the Policy which, on the Policy Effective Date, is in conflict with the law of the state in which the Policy is issued, is hereby amended to conform to the minimum requirements of such law.

RECORDS MAINTAINED:

The Policyholder or its authorized administrator will maintain records of the essential features of each Covered Person's insurance under the Policy.

EXAMINATION AND AUDIT:

We shall be permitted to examine and audit the Policyholder's records relating to coverage under the Policy at any reasonable time up to the later of:

- 1) the two year period after the expiration of the Policyholder's coverage; or
- 2) the final adjustment and settlement of all claims under the Policyholder's coverage.

CERTIFICATES OF INSURANCE:

Where required by law, We shall deliver to the Policyholder certificates of insurance to be provided to each Covered Person. The certificate will list the benefits, conditions and limits of the Policy and will state to whom benefits will be paid.

Section 9.**SCHEDULE OF BENEFITS****ELIGIBILITY REQUIREMENTS:**

An Eligible Person means: All enrolled participants participating in sponsored and supervised activities

DESCRIPTION OF HAZARDS:

Policyholder Functions: Youth/Adult surf camp activities

DESCRIPTION OF BENEFITS:

Accidental Death, Dismemberment, or Loss of Sight Benefit

Principal Sum	\$10,000
Loss Period	One Year

Medical Expense Benefit

Plan Type:

Full Excess Medical Expense

Loss Period	90 days
Maximum Benefit Amount Per Covered Person	\$10,000.00
Benefit Percentage	100% of Usual and Customary
Benefit Period	One Year
Deductible Amount Per Covered Person: Per Occurrence	\$100.00



Aegis Security Insurance Company

Notice of Privacy Policy

The trust of our customers is The Aegis Group's most valuable asset. The Aegis Group safeguards that trust by keeping nonpublic personal information about customers in a secure environment and using that information in accordance with this Privacy Policy. We value you as a customer and take your personal privacy seriously. We will inform you of our policies for collecting, using, securing, and sharing nonpublic personal information ("customer information") the first time we do business and every year that you are an Aegis customer.

This Privacy Policy includes examples of the types of nonpublic personal information we collect and the kinds of companies with whom we share such information. These examples are illustrative and should not be considered a complete inventory of our information collection, use, and sharing practices. In addition, you may have other privacy protections under some state laws. We will comply with applicable state laws regarding information about you. For example, certain state laws may restrict the types of information we may disclose about you or require us to provide you with additional notices.

Please note that this Privacy Policy will not apply to your relationships with other financial service providers, such as banks, credit card issuers, finance companies, and independent insurance agents that are not a part of The Aegis Group. Their privacy policies will govern how they collect, use, and disclose personal information that you allow them to access.

Below is The Aegis Group's privacy pledge to our customers:

Information We May Collect

The Aegis Group may collect nonpublic personal information about you from the following sources:

- Information we receive from you (or is provided to us on your behalf) on applications and other forms, such as your name, address, telephone number, employer, and income. This includes information received through telephone or in-person interviews, your Aegis agent, and/or our Customer Service representatives;
- Information about your transactions with the companies of The Aegis Group or other nonaffiliated parties, such as your name, address, telephone number, age, credit card usage, insurance coverage, transaction history, claims history, and premiums;
- Information from consumer reporting agencies, public records, and data collection agencies, such as your obligations with others and your creditworthiness;
- Information you provide to us on applications or from health care providers, such as doctors and hospitals, to determine your past or present health condition. Health information will be collected as we deem appropriate to determine eligibility for coverage, to process claims, to prevent fraud, and as authorized by you, or as otherwise permitted or required by law.

How We Use Information About You

We use customer information to underwrite your policies, process your claims, ensure proper billing, service your account, and offer you other Aegis insurance products that we believe may suit your needs.

Information Disclosure

The Aegis Group may disclose all of the nonpublic personal information described above, as permitted by law. For example, we may use affiliated and nonaffiliated parties to perform services for us, such as providing customer assistance, handling claims, protecting against fraud, and maintaining software for us. We may also disclose information in response to requests from law enforcement agencies or State Insurance authorities.

We do not sell lists of our customers, nor do we disclose customer information to marketing companies outside The Aegis Group of companies.

Information Regarding Former Customers

The Aegis Group does not disclose nonpublic personal information about former customers or customers with inactive accounts, except in accordance with this Privacy Policy.

Changes To This Privacy Policy

We reserve the right to modify or supplement this Privacy Policy at any time. If we make material changes, we will provide current customers with a revised notice that describes our new practices.

The Aegis Group Protects Customer Information

We maintain physical, electronic, and organizational safeguards to protect customer information. We continually review our policies and practices, monitor our computer networks, and test the strength of our security in order to help us ensure the safety of customer information.