

# City of Isle of Palms South Carolina

Fiscal Year Operating Budget DRAFT #4  
July 1, 2015 - June 30, 2016

Including

General Fund (Fund #10)

Capital Projects Fund (Fund #20)

Municipal Accommodations Tax Fund (Fund #30)

Hospitality Tax Fund (Fund #35)

State Accommodations Tax Fund (Fund #50)

Marina Enterprise Fund (Fund #90)

Ratified:

5/26/15

**City of Isle of Palms  
FY16 BUDGET TABLE OF CONTENTS**

	<b>Fund Number</b>	<b>Page Number(s)</b>
<b><u>FUND BALANCE SCHEDULE</u></b>		1-4
<b><u>BY FUND</u></b>		
General Fund	10	5-18
Capital Projects Fund	20	19-21
Municipal Accommodations Tax Fund	30	22-24
Hospitality Tax Fund	35	25
State Accommodations Tax Fund	50	26-27
Beach Restoration Fund	55	28
Beach Preservation Fee Fund	56	28
Beach Maintenance Fund	57	29
Disaster Recovery Reserve Fund	60	30
Federal Narcotics Fund	61	31
State Narcotics Fund	62	31
Victims Assistance Fund	64	32
Volunteer Fire Department 1% Fund	40	33
Aisle of Palms Fund	66	34
Recreation Building Fund	68	35
Marina Fund	90	36-38
<b><u>BY DEPARTMENTAL FUNCTION</u></b>		
Mayor and Council		6
General Government		7-9, 20, 23, 25, 30, 34, 39, 49
Police and Beach Services Officers		10-11, 18, 20, 23, 24, 25, 26, 31-32, 40, 50
Fire		12-13, 20, 23, 25, 27, 33, 41, 51
Public Works		14, 20, 23, 25, 27, 42, 52
Building and Planning		15, 21, 25, 43, 54
Recreation		16, 21, 24, 27, 35, 44, 54
Judicial		17, 39, 49
Front Beach & Public Restrooms		24, 25, 27, 45, 57
Beach Maintenance/Restore/Preservation		28-29, 46, 58
Marina		36-38, 47, 59
<b><u>CAPITAL AND SPECIAL PROJECTS</u></b>		39-47 and 49-59
<b><u>DEBT SERVICE</u></b>		48 and 60

City of Isle of Palms Fund Balance Rollforward								
General Fund								
	Unassigned	Assigned for Beach Maintenance	Committed for Disaster Recovery	Restricted for Beautification	Restricted for General Fund Debt Service	Non-spendable (postage and fuel inventories)	Total	
FY12 Audited Ending Fund Balance	2,361,051	316,787	1,843,637	47,700	187,782	40,211	4,797,166.97	
FY13 Audited Revenues	7,781,646	618	4,688	2,010	647,820		8,436,782.04	
FY13 Audited Transfers	(128,523)	149,783	255,073				276,332.95	
FY13 Audited Expenditures	(7,549,339)	(49,783)	(27)	-	(636,727)		(8,235,875.04)	
FY13 Audited Reservations/Assignments of FB	9,528					(9,528)	-	
FY13 Audited Ending Fund Balance	2,474,363	417,404	2,103,371	49,710	198,876	30,683	5,274,407	
FY14 Audited Revenues	8,066,371	578	3,368	2,660	645,840		8,718,818	
FY14 Audited Transfers	185,266	149,646	50,000				384,912	
FY14 Audited Expenditures	(8,247,913)	(71,874)	(5,197)	(1,787)	(625,466)		(8,952,236)	
FY14 Audited Reservations of Fund Balance	(3,725)					3,725	-	
FY14 Audited Ending Fund Balance	2,474,363	495,755	2,151,542	50,583	219,250	34,408	5,425,901	
FY15 Budgeted Revenues	7,853,181	596	3,728	700	631,466		8,489,671	
FY15 PROJECTED REVENUES OVER/(UNDER) BUDGET	28,000						28,000	
FY15 Budgeted Transfers	864,316	(40,994)					823,322	
FY15 PROJECTED ADD'L TRANSFERS IN/(OUT)	(215,000)		50,000				(165,000)	
FY15 Budgeted Expenditures	(8,695,565)	(84,006)	(3,030)	(15,000)	(639,099)		(9,436,700)	
FY15 PROJ EXPENDITURES (OVER)/UNDER BUDGET	187,000	56,649					243,649	
FY15 Budgeted Reservations/Assignments of FB							-	
FY15 CHANGE IN BUDGET RESERVATIONS OF FB								
FY15 Budgeted Ending Fund Balance	2,496,295	428,000	2,202,240	36,283	211,617	34,408	5,408,843	
FY16 BUDGET DRAFT #4 Revenues	8,534,073	596	3,500	7,500	640,000		9,185,669	
FY16 BUDGET DRAFT #4 Transfers	634,045	-					634,045	
FY16 BUDGET DRAFT #4 Expenditures	(9,163,604)	(214,000)	(3,000)	(15,000)	(637,015)		(10,032,619)	
FY16 BUDGET DRAFT #4 Reservations of Fund Balance	-					-	-	
FY16 BUDGET DRAFT #4 Ending Fund Balance	2,500,809	214,596	2,202,740	28,783	214,602	34,408	5,195,938	

City of Isle of Palms Fund Balanc														
				<b>Capital Projects Fund</b>										
				Assigned for Capital Projects	Assigned for General Drainage and Roads	Assigned for Fire and Public Works vehicle replacement	Assigned for 54th-57th Drainage/Drainage Phase II 42nd-52nd	Assigned for Recreation Ballfields	Committed for Recreation Ballfields	Reserved for Radio Replacement	Total			
				2,254,327	224,859		43,605	168,493	274,915	-	2,966,199			
				478,985					426		479,410.78			
				444,927							444,927.00			
				(882,393)	(92,169.22)		(96,955.80)	(72,158.73)	(275,341.27)		(1,419,017.92)			
				(104,078)	113,150.00		87,262.02	(96,334.40)	-		(0)			
				2,191,769	245,839		33,911.20	-	(0)	-	2,471,519			
				5,730							5,730			
				340,414							340,414			
				(245,590)	(104,500)	(60,935)	(1,232)				(412,256)			
				(669,933)	105,100	240,000	200,000			124,833	-			
				1,622,391	246,439	179,065	232,680	-	(0)	124,833	2,405,408			
				193,305							193,305			
				(190,000)							(190,000)			
				180,244							180,244			
				165,000							165,000			
				(549,390)	(113,400)	(178,833)	(364,250)				(1,205,873)			
				376,195		114,500	364,250				854,945			
				(690,733)	113,400	252,500	200,000			124,833	-			
											-			
				1,107,012	246,439	367,232	432,680	-	(0)	249,666	2,403,029			
				193,564							193,564			
				515,442							515,442			
				(631,447)	(134,750)	(176,264)	(364,250)				(1,306,711)			
				(655,500)	134,750	258,333	200,000			62,417	-			
				529,071	246,439	449,301	268,430	-	(0)	312,083	1,805,324			



City of Isle of Palms Fund Balanc										
			Bch Restor	Bch Preserve	Victims	Marina				
			Restricted for 2008 Project Restoration Efforts	1% Beach Preservation Fee	Legally Obligated for Victims' Services	Unrestricted	Invested in Capital Assets, Net of Related Debt	Assigned for Marina Enhancements	Assigned for General Marina Improves/UST replace/Dredging	Total Marina
FY12 Audited Ending Fund Balance			-		66,159	734,536	3,444,203	-	-	4,178,738
FY13 Audited Revenues			22,851		7,431	380,842				380,842
FY13 Audited Transfers			315,482		(30,260)	172,831				172,831
FY13 Audited Expenditures			(338,333)		(2,972)	(237,804)	(135,144)			(372,949)
FY13 Audited Reservations/Assignments of FB						(399,093)	399,093			-
FY13 Audited Ending Fund Balance			-		40,357	651,312	3,708,151	-	-	4,359,463
FY14 Audited Revenues			5,337		9,586	394,870				394,870
FY14 Audited Transfers			315,482		(30,044)	236,852				236,852
FY14 Audited Expenditures			(320,819)		(3,528)	(198,803)	(192,884)			(391,687)
FY14 Audited Reservations of Fund Balance						(676,959)	551,482	63,000	62,477	-
FY14 Audited Ending Fund Balance			-		16,372	407,271	4,066,749	63,000	62,477	4,599,497
FY15 Budgeted Revenues			664,571		8,917	385,142				385,142
FY15 PROJECTED REVENUES OVER/(UNDER) BUDGET			423,074	401,000	2,678					-
FY15 Budgeted Transfers			200,000		(14,000)	283,926				283,926
FY15 PROJECTED ADD'L TRANSFERS IN/(OUT)						(127,500)				(127,500)
FY15 Budgeted Expenditures			(1,282,650)		(5,325)	(255,648)	(139,547)			(395,195)
FY15 PROJ EXPENDITURES (OVER)/UNDER BUDGET			(4,995)		3,358	91,250				91,250
FY15 Budgeted Reservations/Assignments of FB						(586,000)	586,000			-
FY15 CHANGE IN BUDGET RESERVATIONS OF FUND BALANCE						156,000	(156,000)			-
FY15 Budgeted Ending Fund Balance			-	401,000	12,000	354,441	4,357,202	63,000	62,477	4,837,120
FY16 BUDGET DRAFT #4 Revenues			1,104,358	930,858	10,003	394,808				394,808
FY16 BUDGET DRAFT #4 Transfers			-		(14,000)	290,178				290,178
FY16 BUDGET DRAFT #4 Expenditures			(1,104,358)	(514,370)	(5,325)	(329,957)	(139,547)			(469,504)
FY16 BUDGET DRAFT #4 Reservations of Fund Balance						(584,000)	465,000	-	119,000	-
FY16 BUDGET DRAFT #4 Ending Fund Balance			-	817,488	2,678	125,470	4,682,655	63,000	181,477	5,052,602

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1			City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #		Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
4	<b>General Fund Revenues</b>													
5	103100.4001		Property Taxes from Operating Millage	3,633,527	3,548,721	3,300,612	3,543,000	Based on last 12 final payments received (Mar14 - Feb15). County reassessment in fall 2015						
6	103100.4003		Property Taxes from Debt Service Millage	645,840	631,466	608,041	647,000	Based on last 12 final payments received (Mar14 - Feb15). County reassessment in fall 2015						
7	103100.4002		Loc Option Sales Tax	628,841	600,000	378,750	652,000	Based on last 12 payments received						
8	103210.4005		Telecommunication Lic Fees	30,046	30,000	21,530	22,000	Based on last 12 months actual. Decline related to customers moving from "voice" to "data" that is not taxed.						
9	103210.4006		Business Lic Fees	798,342	846,000	628,116	1,064,000	Based on last 12 months actual less 1-time fee for WD condo renov plus rate increase for off-island bus.						
10	103210.4007		Insurance Lic Fees	647,289	604,000	3	644,000	Percentage of all prop/flood insurance premiums paid on IOP properties. Based on last 12 months actual						
11	103210.4008		Public Utilities Fees	485,847	484,000	53,199	746,000	% of utility fees pd by IOP properties (SCE&G, Comcast, ATT video). Incls add'l 2% SCE&G franchise fee						
12	103210.4009		Building Pmts & Fees	188,370	169,000	203,615	232,000	Based on last 12 months actual less 1-time fee for WD condo renov						
13	103210.4010		Animal License Fees	2,095	2,100	1,415	2,000	Revenues from dog tags. Based on last 12 months actual						
14	103210.4011		Residential Rental License Fees	469,247	489,000	505,142	509,000	Business license fee charged on short and long term residential rentals. Based on last 12 months actual.						
15	103400.4075		Court Generated Rev	107,974	108,000	60,657	100,000	Criminal, traffic & parking fines collected. Based on last 12 mos actual. Incl \$8k for residential parking citations.						
16	103450.4106		Intergovernmental Transfers	43,428	44,059	32,976	44,773	Sullivan's Island contribution to 24HR onsite telecommunicator. Current monthly rate increased by CPI						
17	103450.4111		Grant Income	40,000	-	-	-	FY14 Chas Co grant related to add'l police assistance. County has incr its Atax pass-through instead of making a grant in FY16						
18	103450.4115		State Shared Funds	95,516	89,000	49,821	89,000	Transfers from SC State Treasurer per SC State Law. Based on last 12 months actual						
19	103450.4117		State Shared \$ - Alcohol Sunday Sales Permits	40,950	38,000	7,400	48,000	Paid by island businesses that sell alcohol on Sunday. Based on last 12 months actual						
20	103500.4501		Miscellaneous Revenue	19,725	300	4,304	600	Based on last 12 months actual less final SCLGAG payout						
21	103500.4502		Parking Lot Revenue	176,073	175,000	111,292	185,000	Lease payments received on 2 Front Beach parking lots. Based on 12 months actual						
22	103500.4504		Sales of Assets	5,940	3,500	7,223	4,000	Based on General Fund proceeds from budgeted vehicle replacements						
23	103500.4505		Interest Income	2,133	2,400	2,128	2,700	Based on last 12 months actual						
24	103500.4506		Recreation Dept Instructor's Income	159,249	165,000	118,089	152,000	Based on last 12 months actual						
25	103500.4507		Recreation Dept Program Income	109,657	118,100	75,854	104,000	Based on last 12 months actual						
26	103500.4509		Kennel Revenues	116	100	82	100	Based on last 12 months actual						
27	103500.4511		State Accom Tax Transfer	107,943	102,000	65,202	109,000	General Fund % of quarterly State Accommodations Tax payments. Based on last 12 mos actual						
28	103500.4514		Parking Meter Revenue	269,349	231,000	136,876	268,000	Proceeds from Front Beach parking kiosks. Based on last 12 months actual						
29	103500.4515		Cart Purchase Revenue	2,925	2,200	1,875	3,500	Sales of additional garbage rollcars (all residences get 1 free)						
30	103500.4516		Alarm Permit Revenue	1,190	1,300	920	1,000	Based on last 12 months actual						
31	103500.4517		Breach Inlet Ramp Key Sales	600	400	1,300	1,400	Based on last 12 months actual						
32	103500.4525		Tree Replacement Collections	2,660	700	10,659	7,500							
33	<b>TOTAL GENERAL FUND REVENUES</b>			<b>8,714,871</b>	<b>8,485,347</b>	<b>6,387,080</b>	<b>9,181,573</b>	<b>8.2% Increase over FY15 budget</b>						
35			Transfer In fr Muni Afee for Beach Svc Officers	4,650	65,430	-	104,479	includes \$16,744 for 4 additional BSOs starting in May 2016						
36			Transfer in fr Muni Afee for Police Patrol Officers	53,687	55,716	55,716	63,312							
37			Transfer in fr Muni Afee for Firefighters	102,010	219,136	219,136	237,616							
38			Transfer In fr Hosp Tax for Police Livability Officer & PT ACO	111,384	118,936	59,468	123,758							
39			Transfer in fr Hosp Tax for Police Patrol Officers	58,337	55,716	55,716	63,312							
40			Transfer in fr Hosp Tax for Firefighters	51,005	54,784	54,784	59,404							
41			Transfer in fr State Atax for summer weekend PT Fire	1,138	10,929	-	10,937							
42			Transfer in fr State Atax for Firefighters		219,136	219,136	237,616							
43			Transfer in fr State Atax for Police Patrol Officers		55,716	55,716	63,312							
44			Transfer in fr Victims Fund for a portion of Vict Adv/Detective	30,044	14,000	-	14,000							
45			Transfer In fr Muni AFee, for 75% of Pworks Temp Labor	121,017	127,001	41,626	128,839							
46			Transfer In fr Muni Afee, for 50% of Pworks Vehicle Fuel & Oil	42,409	48,060	14,932	42,902							
47	103900.4901		Subtotal Transfers In	575,681	1,044,560	776,230	1,149,487							
49	<b>GENERAL FUND REVENUES &amp; TRANSFERS IN</b>			<b>\$ 9,290,552</b>	<b>\$ 9,529,907</b>	<b>\$ 7,163,310</b>	<b>\$ 10,331,060</b>							
50								<b>8% Increase/(Decrease) from FY15 budget</b>						

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Fund	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16							
3														
4	<b>General Fund Expenditures</b>													
5														
6			<i>Mayor and Council</i>											
7														
8	General	104010.5001	Mayor and Council Salaries	\$ 17,338	\$ 17,000	\$ 17,000	\$ 17,000							
9	General	104010.5004	FICA Expense	1,326	1,301	1,301	1,301							
10	General	104010.5005	Retirement Expense	1,202	1,363	1,366	1,383	SCRS rate is 11.06% (up from 10.9% in FY15). Not all councilmembers participate						
11	General	104010.5006	Group Health Insurance	39,859	49,557	36,089	49,792	current rates plus 3.4% increase effective 1/1/16						
12	General	104010.5007	Workers' Compensation	240	239	198	410	est using budgeted salaries, current rates & experience modifier est by SCMIT. 1-time acctg correction in FY15.						
13	General	104010.5010	Print and Office Supplies	411	200	172	500	increased based on actual						
14	General	104020.5014	Membership and Dues	-	50	-	50	Municipal Assoc membership for Mayor						
15	General	104020.5015	Meetings and Seminars	8,415	5,000	5,864	5,000	Annual MASC Conf, videographer for meetings, workshop meals.						
16	General	104020.5016	Vehicle Fuel & Oil	-	500	144	250	reduced based on actual						
17	General	104020.5021	Telephone/Cable	1,125	1,000	768	1,000							
18	General	104020.5062	Insurance	2,057	2,028	1,958	2,138	Public officials liability & employee bond for Mayor. FY15 incl 1-time reduction for acctg change						
19	General	104020.5079	Miscellaneous & Contingency	4,372	4,500	3,518	4,500							
20	General	104020.5088	Citizens and Employee Services	2,250	2,500	1,423	2,500							
21														
22			<b>Total Mayor and Council</b>	<b>\$ 78,595</b>	<b>\$ 85,238</b>	<b>\$ 69,799</b>	<b>\$ 85,823</b>							
23			<b>Change from Prior Year</b>				<b>1%</b>	<b>Increase/(Decrease) from FY15 budget.</b>						
24														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Fund	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16							
3														
4	<b>General Fund Expenditures</b>													
5														
25														
26														
27			<b>General Government</b>											
28														
29	General	104110.5001	Salaries & Wages	330,341	340,821	240,491	360,296	5% wage adjustment effective January 2016. Includes provisions for both COLA and merit increases.						
30		104110.5002	Overtime Wages	7,298	10,224	6,224	10,741							
31	General	104110.5004	FICA Expense	24,965	26,855	18,134	28,384	7.65% of Salaries						
32	General	104110.5005	Retirement Expense	35,835	38,264	27,282	41,037	SCRS rate is 11.06% (up from 10.9% in FY15).						
33	General	104110.5006	Group Health Insurance	28,660	30,452	23,181	30,501	current rates plus estimated 3.4% increase effective 1/1/16						
34	General	104110.5007	Workers' Compensation	3,163	2,779	2,380	4,089	est using budgeted salaries, current rates & experience modifier est by SCMIT. 1-time acctg correction in FY15.						
35	General	104120.5009	Debt Service - Principal	421,000	453,000	474,000	486,000	60% Rec Bond princ (155,000*60%=93,000), 100% PSB bond princ (325,000) & 40% FS#2 bond princ (170,000*40%=68,000)						
36	General	104120.5010	Printing & Office Supplies	13,047	10,800	7,671	10,800							
37	General	104120.5011	Debt Service - Interest	309,957	293,116	282,030	257,399	60% Rec Bond (25,500*60%=15,120); 100% PSB bond (tot=\$203,895); 40% FS#2 bond (95,956*40%=38,384)						
38	General	104120.5013	Bank Service Charges	4,631	5,000	4,118	5,000							
39	General	104120.5014	Membership & Dues	3,920	4,435	3,105	4,965	See attached note. Added SC Beach Advocates						
40	General	104120.5015	Meetings & Seminars	6,254	5,000	2,331	5,000	Various MASC meetings, ICMA Annual Conf., SC City Managers Assn. Meetings						
41	General	104120.5016	Vehicle Fuel & Oil	2,307	2,900	1,277	2,700	reduced based on actual						
42	General	104120.5020	Electricity & Gas	4,081	3,900	3,686	5,000	based on last 12 months actual. Incls generator fuel & 2% SCE&G franchise fee increase effective 1/1/16						
43	General	104120.5021	Telephone & Cable	8,304	8,628	6,047	9,956	increased based on actual plus cost of additional bandwidth						
44	General	104120.5022	Water & Sewer	1,505	2,000	1,263	2,120	includes sewer rate increase						
45	General	104120.5025	Non-capital Tools & Equipment	1,182	1,250	124	1,250							
46	General	104120.5026	Maint & Service Contracts	19,061	32,785	14,664	35,235	See attached note.						
47	General	104120.5027	Machinery & Equipment Repair	540	1,000	97	1,000							
48	General	104120.5044	Cleaning & Sanitary Supplies	1,562	2,000	1,204	2,000							
49	General	104120.5049	Medical & Lab	600	800	579	800							
50	General	104120.5061	Advertising	4,711	5,500	2,114	5,500	covers all legal notice and FOIA requirements						
51	General	104120.5062	Insurance	18,056	16,269	14,194	20,243	50% of property, liability and flood on City Hall Building. Incl key employee bonds. Current rates plus 5% (15% for Flood). FY15 incl 1-time reduction for accounting adjustment.						
52	General	104120.5063	Rents & Leases	8,145	8,550	7,071	8,550	Copier lease (\$7,000), postage meter (\$1,300), post office box						
53	General	104120.5064	Employee Training	1,000	10,000	507	10,000	includes provision for tuition reimbursement for all employees						
54	General	104120.5065	Professional Services	26,781	33,080	25,623	33,080	See attached note.						
55	General	104120.5068	Election Expenses	3,195	3,500	-	3,500	Municipal election in November 2015						
56	General	104120.5079	Miscellaneous & Contingency	21,321	22,350	8,239	22,350	See attached note.						
57														
58			<b>Total General Government</b>	<b>1,311,421</b>	<b>\$ 1,375,258</b>	<b>\$ 1,177,634</b>	<b>\$ 1,407,496</b>							
59			<b>Change from Prior Year</b>				<b>2%</b>	<b>Increase/(Decrease) from FY15 budget.</b>						
60														
61														
62														
63														
64														

Cell: H39

Comment: General Gov't, Membership & Dues:

Municipal Assn \$2,000

Sam's Club/Costco \$115

SC City/County Managers Assn. \$100x2=\$200 (up from \$170)

Intl. City Managers Assn. \$1000

GFOA = \$160

Post & Courier = \$265

Assoc of Public Admins. \$100x2=\$200

SC Assoc of CPAs \$275

American Shore & Beach Preservation Assoc \$250

SC Beach Advocates \$500 (new in FY16)

Cell: H46

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

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

Typewriter maintenance (2) \$200

Elevator maintenance contract \$1,700 (up from \$1,650 last yr)

Computer software maintenance \$7,800 (up from \$6,400 last yr)

\$160 for extended warranty/maint new HVAC

\$300 qtrly cleaning of AC filters

\$125 termite bond renewal

\$200 monthly pest spraying

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

\$284 Chas County stormwater fee

\$86 Chas County disposal fee

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

\$750 Hurricane shutter maintenance

\$600 Internet cloud backup (Carbonite Business Premier) for Gen Gov't

\$1000 provision for HVAC repairs (added in FY16)

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

Cell: H54

Comment: Gen Gov't, Professional Services:

Financial auditing services \$21,500 (could increase with a need for a Single Audit or addition of a component unit)  
Flexible benefits plan admin (SHP) \$1000  
Equifax credit monitoring \$750 (increased for employee turnover)  
DHEC annual underground storage tank fee \$200  
SCLLR annual elevator inspection fee \$130  
MASC Unemployment Compensation Svc Fee \$200  
Background checks on prospective employees (including all PT Rec staff/summer counselors)  $75 * \$36 = \$2700$   
Ongoing costs related to codification (Municode) \$2,500  
Lowcountry Drug Screening admin fee \$100  
Misc videography for events and insurance records \$1500  
Digitize historical records located in City Hall \$1500  
Undesignated \$1000

Cell: H56

Comment: Gen Gov't, Miscellaneous & Contingency:

Employee recognition program \$2,100  
Safety sweepstakes \$2,500  
Charleston Chaplaincy \$1,000  
Holly Reynolds \$2,500. This IOP resident accepts injured shorebirds and rehabilitates them. City staff refer all calls related to injured birds to her. The City's annual donation is a major source of funding and helps purchase food and medicine for the birds.  
Miscellaneous \$2,000  
Annual appreciation event \$11,000  
Employee Morale and Incentive Program/Suggestion awards/Recruitment awards \$500  
Refreshments for Gen Gov't dept \$750

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Fund	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16							
3														
4	<b>General Fund Expenditures</b>													
5														
65			<b>Police Department</b>											
67	General	104410.5001	Salaries & Wages	1,160,025	1,223,795	802,713	1,299,204	5% wage adjustment effective January 2016. Includes provisions for both COLA and merit increases.						
68	General	104410.5002	Overtime Wages	94,668	91,547	72,085	105,020	added \$6,739 for OT related to distribution of residential parking decals						
69	General	104410.5004	FICA Expense	93,263	100,624	66,114	107,423							
70	General	104410.5005	Retirement Expense	155,758	169,691	115,985	185,260	PORS rate is 13.74% (up from 13.41% in FY15). SCRS rate is 11.06% (up from 10.9% in FY15)						
71	General	104410.5006	Group Health Insurance	177,413	188,610	141,144	200,423	current rates plus estimated 3.4% increase effective 1/1/15						
72	General	104410.5007	Workers' Compensation	28,627	30,186	24,489	54,756	estimated using budgeted salaries, current rates & experience modifier est by SCMIT. 1-time acctg correction in FY15.						
73	General	104410.5008	Unemployment Compensation	-	-	-	-							
74	General	104420.5010	Printing & Office Supplies	14,415	14,000	7,882	14,000	PD has taken over hurricane re-entry stickers but next mailing not until 2020.						
75	General	104420.5014	Membership & Dues	2,240	1,500	602	2,500	Incls SC & Int'l Police Chiefs Assoc, SCPD Accreditation Assoc, Gun Range, Chas Co Hazmat, incr based on act.						
76	General	104420.5015	Meetings & Seminars	8,715	1,500	123	2,500	includes support for 2016 CALEA conference in North Charleston						
77	General	104420.5016	Vehicle Fuel & Oil	105,489	124,058	76,071	120,082	based on 2-year high price of \$3.89/gal UNL & \$3.525/gal DIESEL & recent 12 month actual usage						
78	General	104420.5017	Vehicle Maintenance	41,775	38,000	39,473	42,000	increased based on actual.						
79	General	104420.5020	Electricity & Gas	30,169	29,000	23,001	31,000	based on last 12 months actual plus 2% SCE&G franchise fee increase effective 1/1/16.						
80	General	104420.5021	Telephone & Cable	41,209	40,908	32,432	46,836	see attached note. NCIC access incr from \$180 to \$450/month. Does not include consolidated metro ethernet as the City won't see this expense until FY17. Increased for additional bandwidth.						
81	General	104420.5022	Water & Sewer	5,560	6,000	2,786	5,300	includes sewer rate increase						
82	General	104420.5025	Non-capital Tools & Equipment	(170)	1,500	790	1,500							
83	General	104420.5026	Maint & Service Contracts	50,222	56,721	43,912	58,131	see attached note						
84	General	104420.5027	Machinery & Equipment Repair	10,127	8,500	5,468	8,500	Repairs to in-car cameras and radar units and batteries for portable radios						
85	General	104420.5041	Uniforms	17,542	18,715	8,421	18,715	includes taser batteries and uniform shirt that allows ballistic vests to be worn outside uniform						
86	General	104420.5044	Cleaning & Sanitary Supplies	1,448	1,750	807	1,750							
87	General	104420.5049	Medical & Lab Supplies	3,321	4,000	2,190	4,000	includes supplies for breathalyzer testing and forensics work. Also includes pre-employment screenings.						
88	General	104420.5062	Insurance	52,650	37,124	28,360	57,500	50% of property, liability, flood and undergrnd storage tank for PSB. Current rates + 5% (15% for Flood). FY15 incl 1-time reduction in SCMIRF prop/liab premium for accounting correction.						
89	General	104420.5063	Rents & Leases	2,303	2,400	1,573	2,400							
90	General	104420.5064	Employee Training	9,130	8,980	5,831	8,980							
91	General	104420.5065	Professional Services	11,967	5,500	4,318	5,500	CALEA compliance, raccoon mgt, backflow testing, UST inspection fees.						
92	General	104420.5067	Contracted Services	303,957	252,637	126,319	52,549	Consolidated Dispatch personnel expense allocation. FY15=\$323,894, FY16=\$67,370, FY17+ = \$0, Less approx 22% to be paid to Charleston County CDC by the Town of Sullivan's Island						
93	General	104420.5079	Miscellaneous & Contingency	3,548	3,250	2,551	3,250							
94	General	104420.5081	Canine Kennel Expenses	1,051	1,000	616	1,000							
95			<b>Total Police Department</b>	<b>2,426,423</b>	<b>\$ 2,461,496</b>	<b>\$ 1,636,054</b>	<b>\$ 2,440,078</b>							
96			<b>Change from Prior Year</b>				<b>-1%</b>	<b>Increase/(Decrease) from FY15 budget</b>						
97														
98														
99														
100														
101														
102														
103														
104														

Cell: H80

Comment: Police Dept Telephone & Cable:

Monthly cellular -  $\$250 \times 12 = \$3,000$  (up from  $\$2,700$ )

Monthly wireless cards -  $\$40 \times 6 \times 12 = \$2,880$

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

Monthly data & phone -  $\$875 \times 12 = \$10,500$  (up from  $\$7,800$ )

Monthly Chas Co radio fee -  $\$38 \times 52 \text{ radios} \times 12 \text{ mos} = \$23,712$  (down from  $\$38.50$  per month or  $\$24,024$  annually)

Monthly ATT Pro Regionals State network for NCIC access -  $\$450 \times 12 = \$5,400$  (up from  $\$2,160$ )

Cell: H83

Comment: Police Department Maintenance & Service Contracts:

pest mgt =  $(\$15 \times 12) + \$250$  annual termite inspection =  $\$430$

security system =  $\$100 \times 4$  (evidence room) +  $\$40 \times 4 = \$560$

NCIC annual maintenance =  $\$700$

Enterpol annual maintenance =  $\$14,630$  (records mgt, dispatch, livability, LOTUS notes, CAD and RMS)

elevator maint =  $\$825 \times 4 = \$3,300$

MDT Visinet (silent dispatching system) license =  $\$708 \times 5$  MDTs =  $\$3,540$

walkie radio maint =  $\$10 \times 27 \times 12 \text{ mos} = \$3,480$

in-car radio maint =  $\$11 \times 25 \times 12 \text{ mos} = \$3,036$

annual maintenance agmt on dispatching radio equipment  $\$10,800$

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

stormwater fee (50% of PSB) =  $\$100$

HVAC maintenance -  $\$2,845$

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

hood inspection  $\$300$

50% of cost to pressure wash PSB  $\$1,500$  (up from  $\$1,000$  in FY15)

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

Fire alarm system inspection  $\$175$

Sonitrol panic alarm for Interview Room 2  $\$440$  (up from  $\$360$  in FY15)

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

Annual network security monitoring service (incl's firewall and VPN)  $\$2,700$  (up from  $\$2,500$  in FY15)

New expense for annual maintenance on surveillance system, previously covered under warranty  $\$630$

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

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	<b>Source</b>		<b>City of Isle of Palms</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Actual 3/31/15</b>	<b>Budgeted</b>							
2	<b>Fund</b>	<b>Account #</b>	<b>Account Description</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>(9 months)</b>	<b>FY 2015-16</b>							
3														
4	<b>General Fund Expenditures</b>													
5														
105														
106														
107														
108			<b>Fire Department</b>											
109														
110	General	104510.5001	Wages and Salaries	1,341,260	1,465,862	1,041,375	1,565,306	5% wage adjustment effective January 2016. Includes provisions for both COLA and merit increases.						
111	General	104510.5002	Overtime Wages	266,436	247,871	206,261	263,730							
112	General	104510.5003	Part-time Wages	2,828	23,147	6,879	20,000							
113	General	104510.5004	FICA Expense	119,981	132,871	93,713	141,451	7.65% of Salaries						
114	General	104510.5005	Retirement Expense	209,820	232,246	170,137	253,251	PORS rate is 13.74% (up from 13.41% in FY15). SCRS rate is 11.06% (up from 10.9% in FY15)						
115	General	104510.5006	Group Health Insurance	214,582	241,106	189,798	254,420	current rates plus estimated 3.4% increase effective 1/1/16						
116	General	104510.5007	Workers' Compensation	34,832	41,492	32,053	70,232	est using budgeted salaries, current rates & experience modifier est by SCMIT. 1-time acctg correction in FY15.						
117	General	104510.5008	Unemployment Compensation	-	-	852	-							
118	General	104520.5010	Printing & Office Supplies	5,224	6,500	3,026	6,500							
119	General	104520.5014	Membership & Dues	2,250	2,000	870	2,000	Natl Fire Protection Assoc, SC Fire Chiefs Assoc, SC Assoc of Arson Investigators, SC Fire Marshals						
120	General	104520.5015	Meetings & Seminars	19	500	49	500							
121	General	104520.5016	Vehicle Fuel & Oil	28,723	28,475	18,446	26,943	based on 2-year high price of \$3.89/gal UNL & \$3.525/gal DIESEL and recent 12 month actual usage						
122	General	104520.5017	Vehicle Maintenance	47,811	50,000	40,079	50,000	includes 1 major PM each year + 3 routine (oil change, etc).						
123	General	104520.5020	Electricity & Gas	44,639	44,000	34,315	44,500	based on last 12 months actual plus 2% SCE&G franchise fee increase effective 1/1/16.						
124	General	104520.5021	Telephone & Cable	46,684	47,184	35,815	52,080	see attached note. Includes additional bandwidth.						
125	General	104520.5022	Water & Sewer	10,935	10,000	6,726	10,600	includes sewer rate increase						
126	General	104520.5025	Non-capital Tools & Equipment	6,231	4,700	4,662	4,700							
127	General	104520.5026	Maint & Service Contracts	42,890	47,199	38,425	48,044	see attached.						
128	General	104520.5027	Machinery & Equipment Repair	14,273	10,000	5,166	10,000							
129	General	104520.5041	Uniforms	27,492	22,500	11,482	22,500							
130	General	104520.5044	Cleaning & Sanitary Supplies	3,347	4,000	2,730	4,000							
131	General	104520.5049	Medical & Lab Supplies	16,529	15,000	8,327	15,000	Includes medical supplies, tools for EMT services and annual physicals for all personnel						
132	General	104520.5062	Insurance	70,870	52,857	49,194	95,119	50% of prop, liab, flood & undergrnd storage tank for PSB, 100% for FS#2 (Lloyds policy \$3200 higher). Current rates + 5% (15% for Flood). FY15 incl 1-time SCMIRF prop/liab premium adj for accounting						
133	General	104520.5063	Rents & Leases	1,819	3,500	1,397	3,500	Copier/equipment.						
134	General	104520.5064	Employee Training	14,959	17,000	10,328	15,000							
135	General	104520.5065	Professional Services	3,884	4,000	4,400	4,000							
136	General	104520.5079	Miscellaneous & Contingency	6,116	5,500	3,927	5,500							
137	General	104520.5080	Volunteer Fire Points	2,085	4,000	779	2,000	reduced based on lower number of active volunteers						
138														
139			<b>Total Fire Department</b>	<b>2,586,519</b>	<b>\$ 2,763,510</b>	<b>\$ 2,021,211</b>	<b>\$ 2,990,876</b>							
140			<b>Change from Prior Year</b>					<b>8% Increase/(Decrease) from FY15 budget.</b>						
141														
142														
143														
144														
145														

Cell: H124

Comment: Fire Dept Telephone & Cable:

Monthly cellular -  $\$250 \times 12 = \$3,000$  (down from  $\$3,420$ )

Monthly wireless cards -  $\$35 \times 10 \times 12 = \$4,200$  (down from  $\$4,560$ )

Monthly Nuvox data & phone -  $\$1840 \times 12 = \$22,080$  (up from  $\$16,104$ )

Monthly Chas Co radio fee -  $\$38 \times 50 \text{ radios} \times 12\text{mos} = \$22,800$  (down from  $\$23,100$ )

Cell: H127

Comment: Fire Department Maintenance & Service Contracts:

pest mgt  $\$15+35/\text{month} = \$600$

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

alarm monitoring svc both stations =  $\$515$  (up from  $\$500$  in FY15)

Firehouse reporting software maintenance =  $\$2,400$

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

elevator maint =  $(\$285 \times 4) + (\$675 \times 4) = \$3,840$  (up from  $\$3,640$  in FY15)

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

walkie radio maint =  $\$10 \times 47 \times 12\text{mos} = \$5,640$

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

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

sprinkler sys maint =  $\$525$

hood and wet riser inspection =  $\$500$

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

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

stormwater fee =  $\$100$  (1/2 of estimated PSB) +  $\$100$  FS2 =  $\$200$

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

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

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

AED maintenance =  $\$1,800$

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

fire alarm system inspection  $\$525$

surveillance system maint  $\$630$  (new in FY16, previously under warranty)

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

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Fund	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16							
3														
4	<b>General Fund Expenditures</b>													
5														
146			<b>Public Works Department</b>											
148	General	104610.5001	Wages and Salaries	441,912	460,687	319,762	<b>486,855</b>	5% wage adjustment effective January 2016. Includes provisions for both COLA and merit increases.						
149	General	104610.5002	Overtime Wages	4,918	3,002	3,055	<b>3,167</b>							
150	General	104610.5004	FICA Expense	33,548	35,472	24,334	<b>37,487</b>	7.65% of Salaries						
151	General	104610.5005	Retirement Expense	47,484	50,542	35,781	<b>54,196</b>	SCRS rate is 11.06% (up from 10.9% in FY15).						
152	General	104610.5006	Group Health Insurance	61,520	65,366	49,758	<b>65,480</b>	current rates plus estimated 3.4% increase effective 1/1/16						
153	General	104610.5007	Workers' Compensation	14,674	16,215	12,954	<b>28,781</b>	est using budgeted salaries, current rates & experience modifier est by SCMIT. 1-time acctg correction in FY15.						
154	General	104610.5008	Unemployment Compensation	-	-	-	-							
155	General	104620.5010	Printing & Office Supplies	580	1,000	465	1,000							
156	General	104620.5014	Membership & Dues	476	450	42	<b>500</b>	increased based on actual						
157	General	104620.5015	Meetings & Seminars	-	300	-	<b>250</b>							
158	General	104620.5016	Vehicle Fuel & Oil	84,819	96,120	54,945	<b>85,804</b>	based on 2-year high price of \$3.89/gal UNL & \$3.525/gal DIESEL and recent 12 month actual usage						
159	General	104620.5017	Vehicle Maintenance	69,615	85,000	58,809	85,000							
160	General	104620.5020	Electricity & Gas	77,400	76,000	53,327	<b>79,000</b>	based on last 12 months actual plus 2% SCE&G franchise fee increase effective 1/1/16. Incls some streetlights.						
161	General	104620.5021	Telephone & Cable	11,176	10,188	7,818	<b>10,344</b>	includes cell and regular service plus internet and Chas County radio. Incls additional bandwidth.						
162	General	104620.5022	Water & Sewer	2,511	3,500	612	<b>1,700</b>	reduced based on actual even after adding the rate increase. Leak issues in FY14						
163	General	104620.5025	Non-capital Tools & Equipment	2,493	2,500	1,511	2,500							
164	General	104620.5026	Maint & Service Contracts	1,931	3,000	2,121	<b>4,200</b>	incls firewall/antivirus protection & cost of fuel filters for fuel island. Added Fuelmaster maint (\$1,200)						
165	General	104620.5027	Machinery & Equipment Repair	2,674	4,000	2,507	4,000							
166	General	104620.5041	Uniforms	4,952	6,000	3,560	6,000	replacement tshirts & hats, weekly uniform service						
167	General	104620.5044	Cleaning & Sanitary Supplies	3,108	3,000	1,553	<b>3,500</b>	increased based on actual						
168	General	104620.5049	Medical & Lab Supplies	3,343	3,250	2,410	<b>3,500</b>	incls safety gloves and glasses and random drug screens for CDL drivers. Incr based on actual						
169	General	104620.5054	Street Signs	-	4,000	2,349	4,000	only covers replacements for street name signs						
170	General	104620.5062	Insurance	21,848	18,785	16,634	<b>28,448</b>	includes property, liability, underground fuel tank and flood. Current rates plus 5% (15% for Flood). FY15 incls 1-time SCMIRF prop/liab premium adj for accounting correction.						
171	General	104620.5063	Rents & Leases	75	-	84	<b>150</b>	rental on welding gas tank						
172	General	104620.5064	Employee Training	30	400	63	<b>300</b>	most training for PW employees happens in-house at no cost.						
173	General	104620.5065	Professional Services	1,400	1,000	625	<b>1,500</b>	annual testing of underground storage tanks (\$625) and annual DHEC UST fee (\$800)						
174	General	104620.5066	Temporary Labor	161,355	169,335	121,988	<b>171,785</b>	6 Temps 4 days a week and 7 Temps 1 day a week, all year. Rate increased from \$13.03 to \$13.22 per hour. 75% of this expense is offset with a transfer (included in General Fund Revenue) from the Municipal Atax Fund.						
175	General	104620.5067	Contracted Services	-	2,500	-	<b>1,000</b>	provision for fees for yard debris taken to 4B dumpsite in Mt. Pleasant. Also covers community Shred Day(s)						
176	General	104620.5079	Miscellaneous & Contingency	278	1,000	27	1,000	for instance, locks, batteries, repl plants and mailboxes, cold weather covers for irrigation, de-icer						
177	General	104620.5089	Garbage Cart Procurement	7,644	-	1,164	<b>7,800</b>	purchase 100 carts. Typically done every other year						
178			<b>Total Public Works</b>	<b>1,061,764</b>	<b>\$ 1,122,612</b>	<b>\$ 778,257</b>	<b>\$ 1,179,247</b>							
179			<b>Change from Prior Year</b>				<b>5%</b>	<b>Increase/(Decrease) from FY15 budget.</b>						
180														
181														
182														
183														
184														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Fund	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16							
3														
4	<b>General Fund Expenditures</b>													
5														
185			<b>Building and Planning Department</b>											
186														
187	General	104710.5001	Wages and Salaries	207,022	217,376	149,961	229,108	5% wage adjustment effective January 2016. Includes provisions for both COLA and merit increases.						
188	General	104710.5002	Overtime Wages	12	1,229	10	1,291							
189	General	104710.5004	FICA Expense	15,160	16,723	11,015	17,626	7.65% of Salaries						
190	General	104710.5005	Retirement Expense	22,066	23,828	16,729	25,482	SCRS rate is 11.06% (up from 10.9% in FY15).						
191	General	104710.5006	Group Health Insurance	30,506	32,798	24,966	32,962	current rates plus estimated 3.4% increase effective 1/1/16						
192	General	104710.5007	Workers' Compensation	1,611	1,763	1,241	2,441	est using budgeted salaries, current rates & experience modifier est by SCMIT. 1-time acctg correction in FY15.						
193	General	104720.5010	Printing & Office Supplies	8,938	12,500	6,208	12,500	potential for additional mailings if rental license rate structure is adjusted.						
194	General	104720.5014	Memberships & Dues	626	1,000	592	1,000							
195	General	104720.5015	Meetings & Seminars	351	1,000	350	1,000	covers attendance at Business License Officers Association meetings						
196	General	104720.5016	Vehicle Fuel & Oil	4,342	5,313	3,062	4,968	based on 2-year high price of \$3.89/gal UNL & \$3.525/gal DIESEL and recent 12 month actual usage						
197	General	104720.5017	Vehicle Maintenance	914	1,000	34	1,000							
198	General	104720.5020	Electricity & Gas	4,081	3,900	3,686	5,000	based on last 12 months actual. Incls generator fuel & 2% SCE&G franchise fee increase effective 1/1/16						
199	General	104720.5021	Telephone & Cable	4,664	5,040	3,218	5,100	increased for additional bandwidth						
200	General	104720.5022	Water & Sewer	1,325	1,800	1,128	1,600	reduced based on actual. Added sewer rate increase						
201	General	104720.5025	Non-capital Tools & Equipment	271	300	27	300							
202	General	104720.5026	Maint & Service Contracts	6,723	6,000	4,415	7,500	pest control, housekeeping, HVAC svc, generator maint (up \$1500 for new machine), hurricane shutter maint, general maint as needed						
203	General	104720.5027	Machinery & Equipment Repair	254	500	85	500							
204	General	104720.5041	Uniforms	272	500	-	500							
205	General	104720.5044	Cleaning & Sanitary Supplies	496	500	204	500							
206	General	104720.5049	Medical & Lab	40	100	44	100							
207	General	104720.5062	Insurance	6,818	5,085	4,364	8,714	Includes 50% of property, liability and flood on City Hall Building. Current rates + 5% (15% for Flood). FY15 incl 1-time SCMIRF prop/liab premium adj for accounting correction.						
208	General	104720.5063	Rents & Leases	2,364	3,500	(246)	1,500	\$1,500 copier rent. No longer use outside storage.						
209	General	104720.5064	Employee Training	1,181	1,300	1,114	1,300							
210	General	104720.5065	Professional Services	2,621	11,500	1,229	10,500	computer software programming support (\$3,000), flood letter (\$3,000) & BOZA & Planning Commission legal services (\$4,500 total, \$1,000 of which relates to training)						
211	General	104720.5079	Miscellaneous & Contingency	569	500	195	500							
212														
213			<b>Total Building &amp; Planning</b>	<b>323,228</b>	<b>\$ 355,055</b>	<b>\$ 233,631</b>	<b>\$ 372,991</b>							
214			<b>Change from Prior Year</b>				<b>5%</b>	<b>Increase/(Decrease) from FY15 budget.</b>						
215														
216														
217														
218														
219														
220														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Fund	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16							
3														
4	General Fund Expenditures													
5														
221			<b>Recreation Department</b>											
223	General	104810.5001	Wages and Salaries	301,026	317,090	210,899	333,903	5% wage adjustment effective January 2016. Includes provisions for both COLA and merit increases.						
224	General	104810.5002	Overtime Wages	2,753	7,292	4,490	7,673							
225	General	104810.5003	Part-time Wages	195,802	187,555	129,508	193,105	Staff for games, wknds, events, grnds & maint, camps, scorekpers, officials, trainer, etc. Incr based on act.						
226	General	104810.5004	FICA Expense	38,115	39,163	24,207	40,903	7.65% of Salaries						
227	General	104810.5005	Retirement Expense	33,991	38,083	25,374	40,543	SCRS rate is 11.06% (up from 10.9% in FY15).						
228	General	104810.5006	Group Health Insurance	41,184	49,287	36,124	48,435	current rates plus estimated 3.4% increase effective 1/1/16						
229	General	104810.5007	Workers' Compensation	5,807	6,126	5,061	10,871	est using budgeted salaries, current rates & experience modifier est by SCMIT. 1-time acctg correction in FY15.						
230	General	104810.5008	Unemployment Compensation	-	-	-	-							
231	General	104820.5010	Printing & Office Supplies	8,992	9,500	7,130	9,500							
232	General	104820.5014	Memberships & Dues	645	1,600	1,005	1,600							
233	General	104820.5015	Meetings & Seminars	1,581	2,000	1,954	2,000							
234	General	104820.5016	Vehicle Fuel & Oil	5,135	5,614	2,714	4,993	based on 2-year high price of \$3.89/gal UNL & \$3.525/gal DIESEL and recent 12 month actual usage						
235	General	104820.5017	Vehicle Maintenance	698	2,000	833	2,000							
236	General	104820.5020	Electricity & Gas	35,959	36,000	27,439	37,000	based on last 12 months actual electricity & gas. Incl 2% SCE&G franchise fee increase effective 1/1/16.						
237	General	104820.5021	Telephone & Cable	12,766	12,336	9,135	13,740	increased for additional bandwidth						
238	General	104820.5022	Water & Sewer	3,721	4,000	2,850	4,240	added sewer rate increase						
239	General	104820.5025	Non-capital Tools & Equipment	1,577	1,800	1,858	2,600	added one table tennis table						
240	General	104820.5026	Maint & Service Contracts	31,290	32,585	25,420	32,585	expenses related to cardio equip, ballfield lights, HVAC, playground, fields, building, etc. Includes replacement of flooring in gym hallway and restrooms.						
241	General	104820.5027	Machinery & Equipment Repair	2,414	2,500	2,147	2,500							
242	General	104820.5041	Uniforms	1,559	1,950	843	1,950							
243	General	104820.5044	Cleaning & Sanitary Supplies	4,171	4,250	4,333	4,750	increased based on actual						
244	General	104820.5049	Medical & Lab Supplies	662	800	560	800	includes all first aid supplies for camps, athletics, etc. Also employee flu shots.						
245	General	104820.5062	Insurance	31,340	23,233	20,293	39,796	includes property, liability and flood. Current rates + 5% (15% for Flood). FY15 incl 1-time SCMIRF prop/liab premium adj for accounting correction.						
246	General	104820.5063	Rents & Leases	3,807	3,700	2,819	3,700	Copier, Port-a-john, Pest control, Pay phone & Helium tank.						
247	General	104820.5064	Employee Training	1,319	2,300	855	2,300	Seminars, workshops and employee wellness program						
248	General	104620.5065	Professional Services	115	115	115	115	backflow tests previously recorded in Maint & Svc Contracts						
249	General	104620.5066	Temporary Labor	-	-	-	-							
250	General	104820.5079	Miscellaneous & Contingency	2,697	3,500	1,996	3,500							
251	General	104830.5088	5 & Under Groups	645	750	140	750							
252	General	104830.5091	Programs	2,268	2,500	1,231	2,500	Includes gymnastics, tennis, TKD, exercise, fencing, etc.						
253	General	104830.5092	Special Activities/Events	17,314	20,500	13,647	20,500	Incls Wellness Fair, Halloween Carnival, holiday events and decor, Doggie Day, Yard Sale, yoga/special sports camps, Half Rubber. Supplements State Atax funds for Easter, Sand Sculpting & Tree Lighting						
254	General	104830.5093	Summer Camps	13,694	14,000	7,217	14,000							
255	General	104830.5095	Theme Activities	1,207	2,000	528	2,000	Includes children's holiday workshops and activities						
256	General	104830.5096	Middle School Activities	4,464	6,000	1,760	5,500	reduced based on actual						
257	General	104830.5097	Adult Sports	10,507	14,000	3,494	14,000	Rehab of field negatively impacted softball leagues. Should return to normal levels for FY16						
258	General	104830.5098	Youth Sports	29,169	30,000	17,749	30,000	Includes summer specialty camps (basketball camp, volleyball clinic, soccer clinic)						
259	General	104830.5099	Keenagers	2,099	3,000	2,466	3,000							
260			<b>Total Recreation Department</b>	<b>850,494</b>	<b>\$ 887,129</b>	<b>598,197</b>	<b>\$ 937,352</b>							
261			<b>Change from Prior Year</b>					<b>6% Increase/(Decrease) from FY15 budget.</b>						

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Fund	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16							
3														
4	<b>General Fund Expenditures</b>													
5														
262			<b>Judicial and Legal</b>											
263														
264	General	104910.5001	Wages and Salaries	\$ 54,769	\$ 56,302	\$ 40,555	\$ 59,391	5% wage adjustment effective January 2016. Includes provisions for both COLA and merit increases.						
265	General	104910.5002	Overtime Wages	2,364	1,304	1,557	1,369							
266	General	104910.5003	Part-time Wages	15,041	18,000	10,673	18,000	Judge Molony covers both Municipal and Livability Courts. Also a provision for substitute judge if necessary						
267	General	104910.5004	FICA Expense	5,521	5,784	4,038	6,025	7.65% of Salaries						
268	General	104910.5005	Retirement Expense	7,650	8,241	5,758	8,711	SCRS rate is 11.06% (up from 10.9% in FY15).						
269	General	104910.5006	Group Health Insurance	5,642	5,992	4,561	6,005	current rates plus estimated 3.4% increase effective 1/1/16						
270	General	104910.5007	Worker's Compensation	269	258	183	324	est using budgeted salaries, current rates & experience modifier est by SCMIT. 1-time acctg correction in FY15.						
271	General	104920.5010	Printing & Office Supplies	3,773	4,000	1,754	4,000							
272	General	104920.5013	Bank Service Charges	-	-	-	-							
273	General	104920.5014	Memberships & Dues	92	200	107	200							
274	General	104920.5015	Meetings & Seminars	411	800	239	800							
275	General	104920.5021	Telephone & Cable	2,645	3,480	2,056	3,540	increased for additional bandwidth						
276	General	104920.5025	Non-capital Tools & Equipment	171	800	258	800	increased for office furniture, shelving						
277	General	104920.5026	Maint & Service Contracts	2,060	3,800	329	3,800	includes annual maintenance on new JEMS system						
278	General	104920.5027	Machinery & Equipment Repair	23	-	-	-							
279	General	104920.5062	Insurance	711	509	339	712	FY15 incl 1-time SCMIRF prop/liab premium adj for accounting correction.						
280	General	104920.5064	Employee Training	1,764	2,000	403	2,000							
281	General	104920.5065	Professional Services	96,518	122,000	111,912	181,000	annualized actual plus \$1,500 for indigent clients, \$16,000 to implement online criminal and traffic ticket payments, and \$15,000 for expenses related to pending litigation.						
282	General	104920.5079	Miscellaneous & Contingency	414	600	167	600							
283														
284			<b>Total Judicial and Legal</b>	<b>199,837</b>	<b>\$ 234,070</b>	<b>184,890</b>	<b>\$ 297,277</b>							
285			<b>Change from Prior Year</b>				<b>27%</b>	<b>Increase/(Decrease) from FY15 budget.</b>						
286														
287														
288														
289														
290														
291														
292														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Fund	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16							
3														
4	<b>General Fund Expenditures</b>													
5														
293			<b>Parking Meter Department</b>											
294														
295	General	105710.5002	Overtime Wages	\$ 365	\$ -	\$ -	\$ -							
296	General	105710.5003	Part-time Wages	33,511	60,000	21,984	92,560	Six full-time (March thru Sept) Beach Service Officers. Plus \$14,560 for 4 additional BSOs to handle residential parking enforcement starting May 2016. Offset by transfer in from Muni Atax Fund.						
297	General	105710.5004	FICA Expense	2,592	4,590	1,681	7,081	7.65% of Salaries						
298	General	105710.5005	Retirement Expense	-	-	-	-							
299	General	105710.5006	Group Health Insurance	-	-	-	-							
300	General	105710.5007	Workers' Compensation	418	705	301	4,838	estimated using budgeted wages & experience modifier est by SCMIT. SCMIT increased rate in 2015 from 1.6% (Other) to 5.37% (Police). 1-time acctg correction in FY15.						
301	General	105720.5010	Printing & Office Supplies	-	-	-	-							
302	General	105720.5013	Bank Service Charges	-	-	-	-							
303	General	105720.5025	Non-capital Tools & Equipment	-	-	-	-							
304	General	105720.5026	Maint & Service Contracts	-	-	-	-	<i>Operating expenses covered in Muni Accommodations Fee Budget</i>						
305	General	105720.5027	Machinery & Equipment Repair	-	-	-	-							
306	General	105720.5062	Insurance	-	-	-	-							
307	General	105720.5079	Miscellaneous & Contingency	-	-	-	-							
308														
309														
310			<b>Total Parking Meter Dept</b>	<b>36,885</b>	<b>65,295</b>	<b>\$ 23,966</b>	<b>\$ 104,479</b>							
311			<b>Change from Prior Year</b>				<b>60%</b>	<b>Increase/(Decrease) from FY15 budget.</b>						
312														
313														
314														
315			<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>8,875,166</b>	<b>\$ 9,349,663</b>	<b>\$ 6,723,640</b>	<b>\$ 9,815,619</b>							
316							<b>5.0%</b>	<b>Increase/(Decrease) from FY15 budget.</b>						
317														
318			<b>General Fund Transfers Out:</b>											
319		103900.5901	To Capital Projects - Budget	-	180,244	110,000	515,442	Transfer to CPF						
320		103900.5901	To Capital Projects - year end gains	340,414	-									
321		103900.5901	To Disaster Recovery - yrend gains	50,000										
322														
323			<b>GENERAL FUND EXP &amp; TRANSFERS OUT</b>	<b>\$ 9,265,580</b>	<b>\$ 9,529,907</b>	<b>\$ 6,833,640</b>	<b>10,331,061</b>							
324			<b>Change from Prior Year</b>				<b>8%</b>	<b>Increase/(Decrease) from FY15 budget.</b>						
325														
326			<b>GEN FUND REVENUES &amp; TRANSFERS IN</b>	<b>\$ 9,290,552</b>	<b>\$ 9,529,907</b>	<b>\$ 7,163,310</b>	<b>10,331,060</b>							
327			<b>Change from Prior Year</b>				<b>8%</b>	<b>Increase/(Decrease) from FY15 budget.</b>						
328														
329			<b>GENERAL FUND SURPLUS / (DEFICIT)</b>	<b>\$ 24,972</b>	<b>\$ (1)</b>	<b>\$ 329,670</b>	<b>\$ (0)</b>							
330														
331														

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
3													
4	<b>Capital Projects Fund Revenues</b>												
5													
6	203450.1111	Grant Income	-		-								
7	203450.4029	Donations of Equipment	-										
8	203450.4111	Grant Income	-	190,000	-	190,000	rebudgeted stormwater funds from Charleston County in case PWks project is delayed until FY16						
9	203500.4501	Miscellaneous Revenue	2,500		-								
10	203500.4504	Sale of Assets	-										
11	203500.4505	Interest Income	3,230	3,305	3,543	3,564	last 12 months actual						
12	203500.4512	Proceeds from Bonds	-										
13	203860.5805	Proceeds from Capital Leases	-		-								
14													
15	<b>TOTAL CAPITAL PROJ REVENUES</b>		5,730	193,305	3,543	193,564							
16													
17	203900.4901	Transfers IN from Gen Fund	340,414	180,244	110,000	515,442							
18	203900.5901	Transfers OUT	-		(8,047)								
19													
20	<b>TOTAL CAPITAL PROJ TRANSFERS</b>		340,414	180,244	101,953	515,442							
21													
22	<b>TOTAL CAPITAL PROJ REV NET OF TRANSFERS</b>		346,145	373,549	105,495	709,006							
23													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
24	<b>Capital Projects Fund Expenditures</b>												
25													
26	204140.5013	Gen Gov't Bank Service Charges	34	60	-	60							
27	204140.5025	Gen Gov't Non-capital Tools	2,848	3,000	1,511	8,000	replace council and audience chairs in Council Chambers as needed						
28	204140.5026	Gen Gov't Maint & Service	16,348	5,000	161	11,500	repl HVAC in Council Chambers (\$10,000-only with failure). Add electrical outlets & network connection for Court (\$1,500)						
29	204140.5065	Gen Gov't Professional Services	-	-	475	-							
30	204140.5079	Gen Gov't Miscellaneous	-	-	-	-							
31	204140.5085	Gen Gov't Capital Outlay	65,000	61,000	16,935	182,000	Integrated Financial Software Pkg (\$100,000). Add metal detector walk-through security and wand for Court (\$7,000). Provision for undergrnding SCE&G lines (\$75,000).						
32													
33	204440.5025	Police Dept Non-capital Tools/Equip	3,470	3,350	3,255	-							
34	204440.5085	Police Dept Capital Outlay	36,453	60,500	29,530	86,000	4WD vehicle (\$34,000), repl recording equip for non-emergency dispatch (\$20,000 only w/ failure) and repl patrol car damaged (totald) in FY15 but not avail to purchase until FY16						
35													
36	204540.5009	Fire Dept Debt Service Principal (Lease)	-	-	-	-	all leases paid off in FY13						
37	204540.5011	Fire Dept Debt Service Interest (Lease)	-	-	-	-	all leases paid off in FY13						
38	204540.5025	Fire Dept Non-capital Tools/Equip	(3,160)	2,400	231	2,500	replace 2 laptop computers						
39	204540.5065	Fire Dept Professional Services	888	-	132	-							
40	204540.5085	Fire Dept Capital Outlay	9,833	129,500	-	207,664	Retainage on PSB (pending) \$15,000, replace Rescue Truck (50% * \$352,528 = \$176,264 <b>from reserve funds</b> ), Firefightr accountability sys (\$9,000), NFPA/OSHA compliance sftwr (\$7,400)						
41													
42	204640.5009	PubWks Debt Service Principal (Lease)	-	-	-	-							
43	204640.5011	PubWks Debt Service Interest (Lease)	-	-	-	-							
44	204640.5017	PubWks Vehicle Maintenance	-	-	-	-							
45	204640.5025	PubWks Non-capital Tools & Equip	-	-	-	-							
46	204640.5026	Public Works Maintenance	1,343	-	-	-							
47	204640.5079	Public Works Miscellaneous	-	-	-	-							
48	204640.5084	PubWks Constr in Progress	1,232	364,250	7,015	364,250	remaining engineering and design cost (\$10,000) and 25% of estimated construction cost (\$354,250) on Phase II Drainage Project (46th-52nd Avenue) Rebudget from FY15						
49	204640.5085	Public Works Capital Outlay	88,921	347,463	-	202,687	2/3rds of NPDES compliance incl reconfiguration of Public Works site. \$190,000 of the NPDES compliance should be offset by residential stormwater fee fr Chas. County (see revenues).						
50	204640.5086	Public Works Drainage Conting.	15,300	25,000	6,536	30,000	Annual contingency increased from \$25,000 to \$30,000 to facilitate additional projects						
51	204640.5086	Public Works Drainage - Eadies	89,200	88,400	33,919	104,750	Begin new 5-year cycle. Annual cost is based on linear feet.						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
52	<b>Capital Projects Fund Expenditures, continued</b>												
53													
54	204740.5025	Building Dept Non-capital Tools	1,176	3,700	-	5,050	replace 1 laptop computer (\$1,250) and a document folding/sealing printer (\$3,800)						
55	204740.5026	Building Dept Maint & Service	-		-								
56	204740.5085	Building Dept Capital Outlay	-	-	-	37,000	Replace City Hall front bottom deck & ramp, repairs, paint 7 doors, etc						
57													
58													
59													
60	204840.5026	Recreation Dept Non-capital Tools	5,004	1,250	-	14,250	repl 1 desktop computer (\$1,250) and approx 3 pieces of cardio room equipment (\$13,000)						
61	204840.5026	Recreation Dept Maintenance	7,207	70,000	72,229	11,000	replace 2 outside showers (\$5,000) and reseal & line the parking lot (\$6,000)						
62	204840.5085	Recreation Dept Capital Outlay	71,159	41,000	14,412	40,000	repl gymnasium bball scoreboard (only w/ failure) (\$6,500), repl HVAC in expansion (\$20,000 only w/ failure), repl Toro groomer (\$13,500)						
63													
64	204940.5085	Judicial Capital Outlay	-	-		-							
65													
66	<b>TOTAL CAPITAL PROJ EXPENDITURES</b>		412,256	1,205,873	186,342	1,306,711							
67							<b>8% Increase/(Decrease) from FY15 budget</b>						
68													
69	<b>TOTAL CAP PROJ SURPLUS/(DEFICIT)</b>		<b>(66,112)</b>	<b>(832,324)</b>	<b>(80,847)</b>	<b>(597,705)</b>	<i>to be funded with planned reserves for Fire and Public Works vehicles (\$176,264) and drainage reserves and grants (364,250)</i>						
70													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
71	<b>Municipal Accommodation Fee Fund Revenues</b>												
72													
73	303450.4105	Municipal Accom Fee	886,286	858,000	544,240	929,000	based on last 12 months actual						
74	303450.4106	County Accom Tax	357,191	430,925	-	464,000	based on last 2 biannual pmts received plus an increase in allocation as indicated by Chas County						
75	303500.4504	Sale of Assets	6,922	13,000	2,108	5,000							
76	303500.4505	Interest Income	1,518	1,560	1,151	1,450	based on last 12 months actual						
77	303450.4111	Grant Income	-										
78	303860.5805	Proceeds from Capital Leases	-	-	-								
79													
80	<b>TOTAL MUNI ACC FEE REVENUES</b>		1,251,918	1,303,485	547,499	1,399,450							
81													
82	303900.4901	Operating Transfers In			4,024								
83	303900.5901	To Gen Fund for Beach Svcs Officers	(4,650)	(65,430)	-	(104,479)							
84	303900.5901	To Gen Fund for PW Temps	(121,017)	(127,001)	(41,626)	(128,839)							
85	303900.5901	To Gen Fund for PW Fuel	(42,409)	(48,060)	(14,932)	(42,902)							
86	303900.5901	To Gen Fund for Police Patrol Officers	(53,687)	(55,716)	(55,716)	(63,312)							
87	303900.5901	To Gen Fund for Firefighters	(102,010)	(219,136)	(219,136)	(237,616)							
88	303900.5901	To Island-wide Beach Maintenance Func	(50,000)	(50,000)	-	-							
89	303900.5901	Transfer to Beach Rst. Fundfor Debtsv	(315,482)	-	-	-							
90													
91	<b>TOTAL MUNI ACC FEE TRANSFERS</b>		(689,255)	(565,343)	(327,386)	(577,148)							
92													
93	<b>MUNI ACC FEE REVENUES NET OF TRANSFERS</b>		562,663	738,142	220,113	822,302							
94													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
95	<b>Municipal Accommodation Fee Fund Expenditures</b>												
96													
97	304120.5009	General Gov't-Principal	56,000	58,000	72,000	62,000	40% of \$155,000 principal on Rec Building GO Debt						
98	304120.5011	General Gov't-Interest	25,844	23,856	16,465	10,080	40% of \$25,200 interest on Rec Building GO Debt (decreased due to refi)						
99	304120.5013	General Gov't Bank Service Charges	167	100	44	100							
100	304120.5020	General Gov't Electric & Gas	379	370	216	300	service to Breach Inlet welcome sign						
101	304120.5025	General Gov't Non-Capital Tools	-	-	1,294	-							
102	304120.5026	General Gov't Maint & Service	21,747	31,000	2,239	16,000	trim & repl roadside palms as needed (\$8,500), streetprint refurb/adds (\$7,500)						
103	304120.5061	General Gov't Advertising	500	-	5,911	-							
104	304120.5065	General Gov't Professional Services	11,105	38,560	31,948	560	SC DHEC water sampling costs (approx \$35 per test * 16 tests = \$560).						
105	304120.5079	General Gov't Miscellaneous	12,009	10,000	9,268	15,000	holiday decorations, lift for Front Beach lights, replace lights, flags. Increased based on actual						
106	304120.5085	General Gov't Capital Outlay	-	25,000	-	30,000	50% of fabrication and installation of Phase III Wayfinding signs incl encroachment permits						
107													
108	304420.5025	Police Dept Non-capital Tools	7,593	11,700	11,356	11,300	2 in-car digital cameras (\$3,450 each), fully ruggedized mobile data terminal (\$4,400)						
109	304420.5065	Police Dept Professional Services	11,323	33,333	-	-							
110	304420.5067	Police Dept Contracted Servies	-	22,000	7,040	22,000	additional coverage from Charleston County deputies for the summer						
111	304420.5085	Police Dept Capital Outlay	40,939	62,700	30,315	144,500	Replace one 4WD patrol vehicle (\$34,000). Add BSO parking management enforcement equipment: pickup truck (\$30,000), 3 Low Speed Vehicles (\$40,500), 4 walkie radios (\$20,000), 4 handheld ticket writers (\$20,000).						
112													
113	304520.5009	Fire Dept Debt Svc - Principal - Lease	-	-	-	-	all leases paid off in FY13						
114	304520.5011	Fire Dept Debt Svc - Interest - Lease	-	-	-	-	all leases paid off in FY13						
115	304520.5017	Fire Dept Vehicle Maintenance	-	-	-	-							
116	304520.5025	Fire Dept Non-capital Tools	4,862	-	-	-							
117	304520.5065	Fire Dept Professional Services	-	-	-	-							
118	304520.5085	Fire Dept Capital Outlay	-	70,560	24,914	93,132	25% of Rescue Truck replacement <i>from reserve funds</i> (\$352,528 * 25% = \$88,132), ram extrication device (\$5,000)						
119													
120	304620.5009	Pub Wks Debt Svc - Principal - Lease	-	-	-	-							
121	304620.5011	Pub Wks Debt Svc - Interest - Lease	-	-	-	-							
122	304620.5026	Public Works Maint & Service	2,287	10,000	6,721	10,000	Chas Co solid waste disp fees on compactor/beach waste dumpsters (\$5,000) & right-of-way maint (\$2,500). Added beach path maint (\$2,500). FY14 low due to a coding error and no participation in compactor solid waste disposal fee						
123	304620.5054	Public Works Street Signs	3,067	2,000	2,569	3,000	general provision for signs as needs arise. Increased based on actual. These signs are in tourism-related areas.						
124	304620.5063	Public Works Rents and Leases	1,894	2,500	-	-							
125	304620.5067	Public Works Contracted Services	47,223	50,000	33,670	50,000	100% of island-wide dumpster service						
126	304620.5079	Public Works Miscellaneous	2,771	5,500	-	5,500	approx 50 cases of pooper scoopers (add'l scoops are budgeted in State Atax Fund)						
127	304620.5085	Public Works Capital Outlay	60,935	64,333	-	145,343	repl 2009 Ford F150 w/ hopper (\$44,000) & 1/3 of NPDES improves at Public Works site (\$101,343)						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
128	<b>Municipal Accommodation Fee Fund Expenditures, continued</b>												
130	304820.5025	Recreation Dept Non-capital Tools	7,297		-								
131	304820.5026	Recreation Dept Maintenance	6,726	23,500	-	9,000	repl webbing on playground structure (\$6,000) and repl track-ride beam with wings of infinity structure (\$3,000)						
132	304820.5065	Recreation Dept Professional Services	-		-								
133	304820.5085	Recreation Dept Capital Outlay	-	10,000	6,043	33,500	playground or exterior scoreboard equip as needed (\$10,000), z-track mower (\$8,500), repl tennis fencing (\$15,000)						
134													
135	<b>Front Beach Area/Breach Inlet/Parking Enforcement/BSOs</b>												
136	305620.5010	Printing & Office Supplies	2,626	3,200	3,257	12,700	supplies for parking meter kiosks and ticketing devices. Added \$9,500 for parking mgt decals, enforcement supplies.						
137	355620.5013	Bank Service Charges	2,857	12,000	7,723	12,000	estimate of all fees associated with accepting credit cards at the parking kiosks						
138	305620.5020	Electricity and Gas	3,069	8,000	2,849	43,400	landscape lighting in front beach area. Added \$38,500 to cover electricity for new lights						
139	305620.5021	Telephone & Cable	2,684	8,260	5,019	8,260	call box service (\$1,000) & monthly internet communication modem charge on kiosks (\$7260)						
140	305620.5022	Water and Sewer	1,589	5,000	1,841	3,000	incls additional watering of landscape if necessary. Reduced based on actual.						
141	305620.5025	Non-capital Tools & Equip	13,823	-	-	-							
142	305620.5026	Maint & Service Contracts	21,333	31,450	17,559	31,450	incls park kiosks maint agmt (\$6000), tick device maint agmt (\$2,450), sidewalks (\$5,000), park lot (\$1,000), irrig (\$2,500), lighting (\$2,500), benches, trashcans, info kiosks (\$2,000), sod & green spaces (\$5,000), road resurf/patch (\$5,000).						
143	305620.5027	Machinery & Equip Repair	6,240	7,500	135	7,500							
144	305620.5041	BSO Uniforms	1,705	2,000	120	4,000	outfitting 10 BSOs						
145	305620.5054	Street Signs	511	2,500		43,537	includes \$41,037 for 110 "residential only parking" signs, permitting, installation, etc.						
146	305620.5062	Insurance	987	707	565	1,187	Prop & liab coverage on park meters, lights, fixtures. FY15 incl 1-time SCMIRF adjustment.						
147	305620.5065	Professional Services	13,261	14,000	4,381	19,000	\$7,200 annual subscription for T2 PowerPark Flex internet-based parking ticket management system. \$4,000 for T2 RoVR (Retrieval of Vehicle Registration) svc to locate address info for the license tag of unpaid violators (base cost = \$95/month for up to 48 lookups. Add'l lookups approx. \$1.88 each. Potential revenue is at least \$30/ticket). \$900 armored car/counting svc. Software and scanner support for handheld ticket writers (\$1,900). Public education campaign for parking management plan (\$5,000).						
148	305620.5067	Contracted Services	3,000	17,200	10,200	17,200	beach recycling program						
149	305620.5079	Misc & Contingency	1,208	2,000	559	2,000	provision for unanticipated costs. Covers parking meter and parking lot activities.						
150	305620.5084	Construction in Progress	-	24,610		101,034	100% of Design cost for new public restrooms. Construction not anticipated until FY17 or later. Discussions with Charleston County underway regarding funding.						
151	305620.5085	Capital Outlay	85,860	125,000	-	-							
153	<b>TOTAL MUNICIPAL ACC FEE EXP</b>		485,421	818,439	316,219	967,583							
154						18%	<b>Increase/(Decrease) from FY15 budget</b>						
155													
156	<b>TOTAL MUNI ACC FEE SURPLUS/(DEFICIT)</b>		77,242	(80,297)	(96,106)	(145,280)							

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
157	<b>Hospitality Tax Fund Revenues</b>												
159	353450.4108	Hospitality Tax	619,399	600,000	381,995	658,000	based on last 12 months actual						
160	353500.4505	Interest Income	460	500	336	425	based on last 12 months actual						
162	<b>TOTAL HOSPITALITY TAX REVENUES</b>		619,858	600,500	382,331	658,425							
164	353900.5901	Transfer out to Marina	-	(127,500)		(56,333)	1/3 of cost for Marina parking improvements						
165	353900.5901	Trans out to Gen Fund for Livability & PT ACO	(116,034)	(118,936)	(59,468)	(123,758)							
166	353900.5901	To Gen Fund for Police Patrol Officers	(53,687)	(55,716)	(55,716)	(63,312)							
167	353900.5901	To Gen Fund for Firefighters	(51,005)	(54,784)	(54,784)	(59,404)							
169	<b>TOTAL HOSPITALITY TAX TRANSFERS</b>		(220,726)	(356,936)	(169,968)	(302,807)							
171	<b>HOSPITALITY TAX REVENUES NET OF TRANSFER</b>		399,133	243,564	212,363	355,618							
173	<b>Hospitality Tax Fund Expenditures</b>												
175	354120.5009	Gen Gov't Debt Service - Principal	93,000	99,000	99,000	102,000	60% of \$170,000 FS#2 GO Bond principal payment						
176	354120.5011	Gen Gov't Debt Service - Interest	65,237	61,526	61,526	57,576	60% of \$95,959.50 FS#2 GO Bond interest payment						
177	354120.5085	Gen Gov't Capital Outlay	-	-	-	-							
179	354420.5025	Police Dept Non-capital Tools & Equip	15,950	1,600	3,505	3,050	replace 2 patrol vehicle radar units						
180	354420.5065	Police Dept Professional Services	11,323	33,333	-	-							
181	354420.5085	Police Dept Capital Outlay	48,559	29,000	27,487	32,000	Replace 1 patrol sedan						
183	354520.5025	Fire Dept Non-capital Tools & Equip	48,657	81,000	59,185	36,400	6 SCBA cylinder replacements (\$5,400), bunker gear (\$20,000), Fire hose & appl (\$11,000)						
184	354520.5085	Fire Dept Capital Outlay	4,600		-	12,600	Forceable entry door for training (\$7,600), RAD-57 monitor for CO2/Oxygen (\$5,000) (only w/failure)						
186	354620.5026	Pub Works Maint & Service Contracts	53,647	56,000	46,483	58,600	Annual City-wide landscaping service. Added \$2600 for maintenance of CR Bunch Park.						
187	354620.5067	Pub Works Contracted Services	13,065	13,000	8,040	13,000	100% of street sweeping contract (Connector, Ocean Blvd, Palm Blvd).						
188	354620.5085	Pub Works Capital Outlay	17,653	30,000	30,000	-							
189													
190	354720.5010	Building Dept Print and Office Supplies	331	500	310	500	costs of payment booklets, mailings, etc.						
191	354720.5013	Building Dept Bank Service Charges	46	150	29	150							
192	354720.5079	Building Dept Miscellaneous Expense	-	500		500							
194	354820.5085	Rec Dept Capital Outlay	-	-	-	-							
196	355620.5085	Front Beach/Public Restrooms/Dune Walkovers		95,000	6,750	95,000	annual provision for additions, replacements or renovations to dune walkovers						
198	<b>TOTAL HOSPITALITY TAX EXPENDITURES</b>		372,068	500,609	342,315	411,376							
199						-18%	Increase/(Decrease) from FY15 budget						
201	<b>TOTAL HOSPITALITY TAX SURPLUS/(DEFICIT)</b>		27,065	(257,045)	(129,951)	(55,758)	Amount will be funded with existing fund balance.						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
231	<b>State Accommodation Tax Fund Revenues</b>												
233	503450.4105	State Acc Tax Rev-Related	1,078,259	1,000,000	685,121	1,097,032	based on last 4 quarters received						
234	503450.4107	State Acc Tax Rev-Promo	497,658	462,000	316,210	506,322	based on last 4 quarters received						
235	503500.4501	Miscellaneous Income	6,500	5,000	-	2,000	sponsorships for holiday light displays						
236	503500.4504	Sale of Assets	14,046	23,500	4,040	2,000							
237	503500.4505	Interest Income	2,122	2,100	2,158	2,500	based on last 12 months actual						
239	<b>TOTAL STATE ACC TAX REVENUES</b>		1,598,586	1,492,600	1,007,529	1,609,854							
241	<b>TRANSFER</b>	Transfers In from Other Funds			4,024								
242	503900.5901	To General Fund for PT Firefighters	(1,138)	(10,929)		(10,937)							
243	503900.5901	To General Fund for FT Firefighters		(219,136)	(219,136)	(237,616)							
244	503900.5901	To General Fund for Police Patrol Off		(55,716)	(55,716)	(63,312)							
245	503900.5901	Transfer to Marina	(58,695)	-		-							
246	503900.5901	To Marina Debt Service	(178,157)	(156,426)	(156,426)	(233,845)	50% of Marina debt service. Funded 1/3 in FY15						
247	503900.5901	To Rec Build Fund for Beach Run	(3,000)	(3,000)		(3,000)							
248	503900.5901	To Island-wide Beach Maint. Fund	(50,000)	(50,000)									
249	503900.5901	To Island-wide Beach Maint. Fund	(49,646)	(59,006)									
251	<b>TOTAL STATE ACC TAX TRANSFERS OUT</b>		(340,636)	(554,213)	(427,254)	(548,710)							
253	<b>STATE ACC TAX REVENUES NET OF TRANS.</b>		1,257,950	938,387	580,275	1,061,144							
255	<b>State Accommodation Tax Fund Expenditures</b>												
256	<b>General Government</b>												
257	504120.5013	Bank Service Charges	82	100	29	100	increased based on actual						
258	504120.5022	Water & Sewer	392	600	347	600	irrigation for Breach Inlet sign area						
259	504120.5025	Non-capital Tools & Equipment	-	-	1,294	-							
260	504120.5061	Advertising	-	8,000	3,000	3,500	ads for Spoleto, etc. No map reprint needed in FY16						
261	504120.5065	Professional Services	8,241	38,000	31,808	10,176	website redesign (\$4,248) plus monthly maintenance (\$5,928)						
262	504120.5077	Programs/Sponsorships	34,052	78,750	17,774	69,750	miscellaneous events as approved by Advisory Comm (\$50,000); July 4 Fireworks (\$19,750)						
263	504120.5079	Miscellaneous & Contingency	-	3,000	-	3,000							
264	504120.5085	Capital Outlay	22,732	30,000	4,904	35,000	50% of fabrication and installation of Phase III Wayfinding signs (\$30,000) & additional holiday light displays (\$5,000)						
265	504120.	Tourism Promotion General	18,678	25,000	10,561	25,000	website T-shirt giveaway (\$12,000), ongoing website maint incl offsite b/u disaster recovery (\$13,000)						
266	504120.5090	Tourism Promo "30%" Costs to CVB	497,658	462,000	316,210	506,322	Transferred to Charleston Visitors Bureau according to State Law.						
268	<b>Police Department</b>												
269	504420.5025	Police Dept Non-capital tools	9,547	6,300	1,767	1,800	scheduled replacement of body armor						
270	504420.5065	Police Dept Professional Services	11,323	33,334		-							
271	504420.5085	Police Dept Capital Outlay	29,715	17,500	17,056	-							

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
272	<b>State Accommodation Tax Fund Expenditures, continued</b>												
273	<b>Fire Department</b>												
274	504520.5009	Debt Service - Principal - Lease											
275	504520.5011	Debt Service - Interest - Lease											
276	504520.5025	Non-capital Tools & Equipment	4,862										
277	504520.5085	Capital Outlay	50,156	70,560	24,914	88,132	25% of replacement of Rescue Truck <i>from reserve funds</i> (\$352,528 * 25% = \$88,132)						
279	<b>Public Works Department</b>												
280	504620.5009	Debt Service - Principal - Lease	-		-								
281	504620.5011	Debt Service - Interest - Lease	-		-								
282	504620.5026	Maintenance and Service Contracts	-		-								
283	504620.5065	Professional Services	250										
284	504620.5079	Miscellaneous & Contingency	6,534	11,000	5,700	11,000	\$5500 (50) cases of pooper scoops (add'l cases budgeted in Muni Atax Fund), \$2000 replacement of poop scoop stations and \$3500 for beach trash barrels						
285	504620.5085	Capital Outlay	60,935	64,333	-	52,000	purchase used skid steer apparatus for beach path maintenance (\$22,000) & mobi mat material for beach accesses (\$30,000)						
287	<b>Recreation Department</b>												
288	504820.5085	Capital Outlay	-			17,000	replace front beach artificial christmas tree						
289	504830.5092	Special Activities	41,106	48,000	22,736	48,000	IOP Beach Run (\$3,000), Connector Run (\$7,500), holiday festival (\$20,000, music event (\$7,000), Easter egg hunt (\$3,500), Sand Sculpting (\$3,000), cultural arts event (\$4,000)						
291	<b>Public Restrooms/Front Beach Area/Breach Inlet</b>												
292	505620.5020	Electric & Gas	752	1,300	681	950	based on actual and additional 2% SCE&G franchise fee effective 1/1/16						
293	505620.5022	Water & Sewer	13,116	14,000	8,220	13,500	based on actual plus sewer rate increase						
294	505620.5026	Maint & Service Contracts	8,235	10,000	1,870	10,000							
295	505620.5027	Machine & Equipment Repair	-		-								
296	505620.5044	Cleaning & Sanitary Supply	6,027	5,800	3,927	5,800							
297	505620.5062	Insurance	2,598	2,401	2,175	3,354	includes property, liability and flood and estimated 5% rate increase per SCMIRF (15% for Flood). FY15 incl 1-time SCMIRF prop/liab premium adj for accounting correction.						
298	505620.5065	Professional Services	9,039	70	70	70	backflow tests						
299	505620.5067	Contracted Services	115,528	122,833	78,896	134,700	\$89-\$170/day for yr-rnd restm attend, \$14k yr-rnd business district trash pickup & \$66k yr-round beach cleanup. Increase based on actual restroom attendant/cleaning invoices.						
300	505620.5079	Miscellaneous & Contingency	70	2,500	-	2,500							
301	505620.5084	Construction in Progress		24,610	13,646	-							
302	505620.5085	Capital Outlay	-	-	-	-							
304	<b>TOTAL STATE ACC TAX EXPEND</b>		951,626	1,079,991	567,585	1,042,254							
305						-3%	<b>Increase/(Decrease) from FY15 budget</b>						
307	<b>TOTAL STATE ACC TAX SURPLUS/(DEFICIT)</b>		<b>306,323</b>	<b>(141,604)</b>	<b>12,689</b>	<b>18,890</b>							

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
308	<b>Beach Restoration Fund Revenue</b>												
309	553450.4028	Donations of Cash	5,155	664,316	423,074	213,162	Assumes all remaining shareholder contributions from the 2014/2015 project are spent in FY16 towards a Fall 2015 shoal mgt project						
310	553450.4028	Donations of Cash				891,118	<b>New Private contributions needed:</b>						
311							<b>Fall 2015 Shoal Mgt Proj</b>					<b>1,322,500</b>	
312							<b>Design &amp; Permitting of next offshore proj</b>					<b>402,500</b>	
313							<b>Less private contributions on hand</b>					<b>(213,162)</b>	
314							<b>Less 50% of new Beach Preserve Fee</b>						
315							<b>estimated collections thru Oct 2015</b>					<b>(406,720)</b>	
316							<b>Less 50% of Beach Maint Fee Fund Bal</b>					<b>(214,000)</b>	
317												<b>891,118</b>	
318	553500.4505	Interest Income	182	255	59	78	based on last 12 months actual						
319	553900.4901	Transfers in from Muni Acc Fee Fund	315,482	-		-							
320	553900.4901	Transfers in from Beach Maintenance Fu	-	200,000		-							
322	<b>TOTAL BEACH RESTORATION REVENUE</b>		320,819	864,571	423,133	1,104,358							
325	<b>Beach Restoration Fund Expenditures</b>												
326	554120.5009	Debt Service Principal	305,818		-								
327	554120.5011	Debt Service Interest	9,664		-								
328	554120.5013	Bank Service Charges	57	150	31	78							
329	554120.5026	Maint & Service Contracts	-	2,500	757								
330	554120.5065	Professional Services	264	15,000	29,859	402,500	Design & permitting of next offshore project						
331	554120.5087	Beach Nourishment	5,016	1,265,000	1,008,444	701,780	Spending toward a fall 2015 shoal management project						
333	<b>TOTAL BEACH RESTORATION EXPEND</b>		320,819	1,282,650	1,039,092	1,104,358							
334						-14%	<b>Increase/(Decrease) from FY15 budget</b>						
336	<b>BEACH RESTORATION REVENUES OVER/UNDER EXPEND</b>		-	(418,079)	(615,959)	-							
337													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	City of Isle of Palms		Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
338	<b>Beach PRESERVATION FEE Fund Revenue</b>												
339	583450.4105	Beach Preservation Fee			13,997	929,000	Year 1 revenues estimated using the budget for the 1% municipal accommodation fee						
340	583500.4505	Interest Income			0	1,858							
342	<b>TOTAL BEACH PRESERVATION FEE REVENUE</b>			-	13,997	930,858							
345	<b>Beach PRESERVATION FEE Fund Expenditures</b>												
346	584120.5013	Bank Service Charges				150							
347	584120.5026	Maint & Service Contracts				2,500	sand fencing and escarpment removal as necessary						
348	584120.5065	Professional Services				105,000	Ongoing monitoring of island's shoreline incl a provision for extra monitoring at Breach Inlet if necessary (\$70,000), local comprehensive beach mgt plan (\$25,000) & provision for legal fees related to future beach preservation activities (\$10,000)						
349	584120.5087	Beach Nourishment				406,720	Contribution towards Fall 2013 Shoal Mgt Project = 50% of Beach Preservation Fee expected to be collected from inception thru October 2015.						
351	<b>TOTAL BEACH PRESERVATION FEE EXPEND</b>			-	-	514,370							
354	<b>BEACH PRESERVATION FEE REVENUES OVER/UNDER EXPEND</b>			-	13,997	416,488	The City began assessing the Beach Preservation Fee in January 2015. These revenues will create a 6/30/15 fund balance of approximately \$401,000.						
355	<b>Beach Maintenance Fund Revenue (Island-Wide)</b>												
357	573500.4505	Interest Income	578	596	736	596	based on last 12 months actual						
358	573900.4901	Transfers in from Muni Atax Fund	50,000	50,000	-	-							
359	573900.4901	Transfers in from State Atax Fund	50,000	50,000	-	-							
360	573900.4901	Transfers in from State Atax Fund	49,646	59,006	-	-							
361	573900.5901	Transfer Out to Beach Restoration Fund		(200,000)		-							
363	<b>TOTAL BEACH MAINTENANCE REVENUE</b>		150,224	(40,398)	736	596							
364													
365	<b>Beach Maintenance Fund Expenditures (Island-Wide)</b>												
367	574120.5013	Bank Service Charges	-										
368	574120.5026	Maint & Svc Contracts	-										
369	574120.5065	Professional Services	71,874	84,006	36,100	-							
370	574120.5087	Beach Nourishment				214,000	Additional City contribution to FY16 Beach Projects = approx 50% of 6/30/15 estimated Fund Bal						
372	<b>TOTAL BEACH MAINTENANCE EXPENDITURES</b>		71,874	84,006	36,100	214,000							
373							155% Increase/(Decrease) from FY15 budget						
374													
375	<b>BEACH MAINTENANCE REVENUES OVER/UNDER EXPEND</b>		78,350	(124,404)	(35,365)	(213,404)	Estimated 6/30/15 fund balance is \$428,000						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
376	<b>Disaster Recovery Reserve Fund Revenue</b>												
377													
378	603450.4111	Grant Income											
379	603500.4501	Misc Income											
380	603500.4505	Interest Income	3,368	3,728	3,448	3,500	based on last 12 months actual						
381	603500.4510	Donations from the Public											
382	603900.4901	Operating Transfers In	50,000		-	-							
383													
384	<b>TOTAL DISASTER RECOVERY REVENUE</b>		53,368	3,728	3,448	3,500							
385													
386	<b>Disaster Recovery Reserve Fund Expenditures</b>												
387													
388	604120.5010	Print and Office Supplies											
389	604120.5013	Bank Service Charges	13	30		-							
390	604120.5045	Storm Preparation & Cleanup	5,184	3,000		3,000	disaster expo, etc.						
391	604120.4056	Hurricane Relief											
392	604120.5056	Hurricane Debris Removal											
393	604120.5057	Hurricane Emergency Measures											
394	604120.5058	Hurricane Building Costs											
395	604120.5079	Miscellaneous											
396	604120.5085	Gen Gov't Capital Outlay											
397													
398	<b>TOTAL DISASTER RECOVER EXPEND</b>		5,197	3,030	-	3,000							
399							-1% Increase/(Decrease) from FY15 budget						
400													
401	<b>TOTAL DISASTER RECOVERY</b>		48,171	698	3,448	500	Estimated fund balance @ 6/30/15 = \$2,155,000						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
402	<b>Federal Narcotics Fund Revenues</b>												
404	613450.4108	Federal Narcotics Seizures	-										
405	613500.4504	Sale of Assets	-	-		-							
406	613500.4505	Interest Income	2	7	1	-							
407													
408	<b>TOTAL FED NARCOTIC REVENUES</b>		2	7	1	-							
409													
410	<b>Federal Narcotics Fund Expenditures</b>												
412	614320.5010	Print and Office Supplies	-										
413	614320.5013	Bank Service Charges	28	-	29	-							
414	614320.5025	Non-capital Tools & Equip											
415	614320.5041	Uniforms	124	500	-	500	detective uniform						
416	614320.5079	Miscellaneous	-	1,000	-	1,000							
417	614320.5085	Capital Outlay	-										
418													
419	<b>TOTAL FED NARCOTIC EXPENDITURES</b>		152	1,500	29	1,500							
420							0% Increase/(Decrease) from FY15 budget						
421													
422	<b>TOTAL FED NARC SURPLUS/(DEFICIT)</b>		(150)	(1,493)	(28)	(1,500)	Current reserve balance is approximately \$8,800						
423													
425	<b>State Narcotics Fund Revenues</b>												
427	623450.4108	State Narcotics Seizures	-										
428	623500.4504	Sale of Assets	1,215										
429	623500.4505	Interest Income	4	10	1	-							
430													
431	<b>TOTAL STATE NARCOTIC REVENUES</b>		1,219	10	1	-							
432													
433	<b>State Narcotics Fund Expenditures</b>												
435	624320.5010	Print & Office Supplies											
436	624320.5013	Bank Service Charges	28	-	29	-							
437	624320.5041	Uniforms	0	500		500							
438	624320.5079	Miscellaneous				10,000	20 new rifles						
439													
440	<b>TOTAL STATE NARCOTIC EXPEND</b>		28	500	29	10,500							
441							2000% Increase/(Decrease) from FY15 budget						
442													
443	<b>TOTAL STATE NARC SURPLUS/(DEFICIT)</b>		1,191	(490)	(28)	(10,500)	Current reserve balance is approximately \$17,000						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
444	<b>Victims Assistance Revenues</b>												
445													
446	643450.4112	Court Assessments for Victims	9,575	8,900	7,385	10,000	based on last 12 months actual						
447	643450.4505	Interest Income	11	17	1	3							
448	643900.5901	Transfer to Gen Fund	(30,044)	(14,000)	-	(14,000)	no change from FY15						
449													
450	<b>TOTAL VICTIMS ASSISTANCE REVENUES</b>		(20,458)	(5,083)	7,387	(3,997)							
451	<b>Victims Assistance Expenditures</b>												
452													
453	644420.5010	Print & Office Supplies	918	500	21	500							
454	644420.5013	Bank Service Charges	28	100	29	100							
455	644420.5014	Membership and Dues	10	25	35	25							
456	644420.5021	Telephone and Cable	1,342	1,200	487	1,200	Victim Advocate's mobile phone						
457	644420.5025	Non-capital Tools and Equipment	-	2,000	-	2,000	contingency only						
458	644420.5041	Uniforms	65										
459	644420.5064	Employee Training	1,164	1,500	511	1,500							
460	644420.5079	Miscellaneous	-	-	-	-							
461	644420.5085	Capital Outlay	-	-	-	-							
462													
463	<b>TOTAL VICTIMS ASSISTANCE EXPENDITURES</b>		3,528	5,325	1,083	5,325							
464							<b>0% Increase/(Decrease) from FY15 budget</b>						
465													
466	<b>TOTAL VICTIMS ASSISTANCE SURPLUS/(DEFICIT)</b>		<b>(23,986)</b>	<b>(10,408)</b>	<b>6,304</b>	<b>(9,322)</b>	<i>To be funded with existing fund balance. Estimated FY15 year-end fund balance is \$12,000</i>						
467													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
202	<b>Volunteer Fire 1% Fund Revenues</b>												
203													
204	403450.4120	VFD 1% Rebate	149,178	149,000	169,761	170,000	based on last 12 months actual						
205	403500.4501	Miscellaneous Income											
206	403500.4505	Interest Income	13	11	14	15							
207													
208	<b>TOTAL VOL FIRE 1% REVENUES</b>		149,191	149,011	169,774	170,015							
209													
210													
211	<b>Volunteer Fire 1% Fund Expenditures</b>												
212													
213	404520.5010	Print and Office Supplies	-	300	-	300							
214	404520.5013	Bank Service Charges	57	100	29	100							
215	404520.5014	Membership & Dues	4,146	5,000	4,473	5,000	Fire Association Dues						
216	404520.5015	Meetings & Seminars			-								
217	404520.5021	Telephone & Cable	740	1,614	589	1,614	Internet, cable						
218	404520.5025	Non-capital Tools & Equipment	-	1,000	-	1,000							
219	404520.5026	Maint. & Service Contracts	-		-								
220	404520.5027	Machine/Equipment Repair			-								
221	404520.5041	Uniforms	2,924	3,000	3,484	3,000							
222	404520.5062	Insurance & Retirement	96,083	120,000	88,008	141,004	Supplemental insurance and Fire Retirement.						
223	404520.5064	Employee Training	-	1,000	-	1,000							
224	404520.5079	Miscellaneous	2,842	16,997	2,534	16,997							
225	404540.5085	Capital Outlay	-	-	-	-							
226													
227	<b>TOTAL VOL FIRE 1% EXPENDITURES</b>		106,792	149,011	99,116	170,015							
228							<b>14% Increase/(Decrease) from FY15 budget</b>						
229													
230	<b>TOTAL VOL FIRE SURPLUS/(DEFICIT)</b>		<b>42,399</b>	<b>-</b>	<b>70,658</b>	<b>-</b>							

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
468	<b>Plant-A-Palm/Aisle of Palms Fund Revenues</b>												
469													
470	663500.1111	Grant Income	-	-	-	-							
471	663500.4501	Miscellaneous	1,410	600	390	600	ongoing brick sales, estimate						
472	663500.4505	Interest Income	-	-	-	-							
473													
474	<b>TOTAL PLANT - A - PALM REVENUES</b>		1,410	600	390	600							
475													
476	<b>Plant-A-Palm/Aisle of Palms Fund Expenditures</b>												
477													
478	664120.5013	Bank Service Charges	77	75	29	75							
479	664120.5026	Maintenance & Service	-										
480	664120.5077	Programs/Sponsorships	800	400	420	400	ongoing engraving costs for brick corrections, new bricks;						
481	664120.5079	Miscellaneous	-	-	-	-							
482	664120.5085	Capital Outlay	-	-	-	7,000	public art for Front Beach area						
483													
484	<b>TOTAL PLANT - A - PALM EXPEND</b>		877	475	449	7,475							
485							<b>1474% Increase/(Decrease) from FY15 budget</b>						
486													
487	<b>TOTAL P-A-PALM SURPLUS/(DEFICIT)</b>		<b>533</b>	<b>125</b>	<b>(59)</b>	<b>(6,875)</b>	<i>To be funded with existing fund balance. Estimated FY15 year-end fund balance is \$20,000</i>						
488													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	Actual 3/31/15	Budgeted							
2	Account #	Account Description	FY 2013-14	FY 2014-15	(9 months)	FY 2015-16	Notes						
489	<b>Recreation Building Fund Revenues</b>												
490													
491	383450.1111	Grant Revenue	-										
492	683500.4501	Miscellaneous	10,860	12,500	13,251	12,500	includes \$5,000 donation from Connector Run and 7,500 in registration fees for IOP Beach Run						
493	683500.4505	Interest Income	8	10	5	8							
494	683500.4901	Operating Transfer In from State Atax	3,000	3,000		3,000	State Atax Fund sponsorship of IOP Beach Run						
495													
496	<b>TOTAL REC BUILDING FUND REV</b>		13,868	15,510	13,256	15,508							
497	<b>Recreation Building Fund Expenditures</b>												
498													
499	684820.5013	Bank Svc Charges	27	75	29	75							
500	684820.5026				47,320								
501	684820.5079	Miscellaneous			-								
502	684820.5085	Capital Outlay		50,000	-	-							
503	684830.5092	Special Activities	3,129	8,000	3,027	8,000	expenses related to IOP Beach Run						
504													
505	<b>TOTAL REC BUILDING FUND EXPEND</b>		3,157	58,075	50,376	8,075	<b>-86% Increase/(Decrease) from FY15 budget</b>						
506													
507													
508	<b>TOTAL REC BUILD SURPLUS/(DEFICIT)</b>		<b>10,711</b>	<b>(42,565)</b>	<b>(37,121)</b>	<b>7,433</b>							
509													
510													
511													

	A	B	D	E	F	G	H	I	J	K	L	M	N	O
1														
2		<b>City of Isle of Palms</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Actual 3/31/15</b>	<b>Budgeted</b>								
3	<b>Account #</b>	<b>Account Description</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>(9 months)</b>	<b>FY 2015-16</b>	<b>Notes</b>							
4														
5	<b>Marina Fund Revenues</b>													
6														
7	903500.4505	Interest Income	454	660	489	460	last 12 months actual							
8	903600.4610	Marina Store Lease Income	72,574	73,340	55,845	73,260	current annual base rent							
9	903600.4620	Marina Operations Lease Inc	165,639	162,000	117,148	165,000	current annual base rent							
10	903600.4630	Marina Restaurant Lease Inc	134,857	128,310	49,902	134,860	current annual base rent plus estimated \$50,000 in add'l rent							
11	903600.4660	Marina Waverunner Lease Inc	21,345	20,832	17,820	21,228	current annual base rent							
12														
13	<b>TOTAL MARINA FUND REVENUES</b>		394,870	385,142	241,204	394,808								
14														
15	903900.4901	Operating Transfers In												
16	903900.4906	Transfers In from State Atax	178,157	156,426	156,426	233,845	50% of total Marina debt service vs. 1/3 in FY14 and FY15							
17	903900.4906	Transfers In from Hosp Tax				56,333	1/3 of cost for parking improvements							
18	903900.4901	Transfer in from State Atax	58,695	-		-								
19	903900.4901	Transfer in from Hosp Tax for replacement store coolers		90,000		-								
20	903900.4901	Transfer in from Hosp Tax		37,500		-								
21	903900.4901	Transfer in from Htax for dredging	-											
22	903900.4901	Transfer in from State Atax for dredging	-											
23														
24	<b>TOTAL MARINA FUND TRANSFERS</b>		236,852	283,926	156,426	290,178								
25														
26	<b>TOTAL MARINA FUND REVENUES + TRANSFERS</b>		631,722	669,068	397,630	684,986								
27														

	A	B	D	E	F	G	H	I	J	K	L	M	N	O
1														
2		<b>City of Isle of Palms</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Actual 3/31/15</b>	<b>Budgeted</b>								
3	<b>Account #</b>	<b>Account Description</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>(9 months)</b>	<b>FY 2015-16</b>	<b>Notes</b>							
4														
28	<b>Marina Fund Expenditures</b>													
29														
30	<b>General &amp; Administrative</b>													
31	906120.5010	Print and Office Supplies												
32	906120.5011	Debt Service - Interest	55,161	39,278	28,094	27,689	Total interest due on Marina GO bond and Marina Bulkhead GO bond.							
33	906120.5012	Amort. of Bond Issue Costs	-	-	-	-								
34	906120.5013	Bank Service Charges	70	-	36	-								
35	906120.5014	Membership and Dues		300	-	300	Annual Hazmat charge from Charleston County							
36	906120.5022	Water and Sewer	360	400	360	400	includes irrigation around signage							
37	906120.5026	Maint & Service Contracts	2,230	2,500	691	2,500								
38	906120.5054	Street Signs		200	-	200								
39	906120.5061	Advertising	2,990	5,000	110	5,000								
40	906120.5065	Professional Services	45,575	87,000	10,247	181,000	legal fees (\$10,000), UST tank testing (\$2,000), parking improvements (\$169,000)							
41	906120.5067	Contracted Services	-	-	-	-								
42	906120.5079	Miscellaneous	2,750	1,000	-	1,000								
43		<b>Total General &amp; Administrative</b>	<b>109,136</b>	<b>135,678</b>	<b>39,538</b>	<b>218,089</b>								
44														
45	<b>Marina Store</b>													
46	906220.5022	Water and Sewer	300	330	300	330								
47	906220.5026	Maint & Service Contracts	850	325	-	325	annual termite inspection							
48	906220.5030	Depreciation	30,378	35,354	22,806	35,354								
49	906220.5062	Insurance	2,088	3,000	6,179	2,686	City pays underground tank premium. Expense for property, liability and flood insurance is not included as these are paid by tenant.							
50	906220.5065	Professional Services	800	650	-	650	DHEC underground storage tank fees							
51	906220.5079	Miscellaneous	-	1,000	-	1,000								
52		<b>Total Marina Store</b>	<b>34,417</b>	<b>40,659</b>	<b>29,285</b>	<b>40,345</b>								
53														
54	<b>Marina Operations</b>													
55	906420.5026	Maint & Service Contracts	2,000	-	1,050	-								
56	906420.5030	Depreciation	84,185	84,180	63,135	84,180								
57	906420.5061	Advertising	5,000	5,000	1,346	5,000								
58	906420.5062	Insurance	61,941	85,721	75,595	79,772	Incls a portion of dock coverage & property, liability and underground tank coverage for docks							
59	906420.5065	Professional Services	925											
60	906420.5079	Miscellaneous	-	1,000	-	1,000								
61		<b>Total Marina Operations</b>	<b>154,051</b>	<b>175,901</b>	<b>141,126</b>	<b>169,952</b>								

	A	B	D	E	F	G	H	I	J	K	L	M	N	O
1														
2		<b>City of Isle of Palms</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Actual 3/31/15</b>	<b>Budgeted</b>								
3	<b>Account #</b>	<b>Account Description</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>(9 months)</b>	<b>FY 2015-16</b>	<b>Notes</b>							
4														
63		<b>Marina Restaurant</b>												
64	906520.5020	Electric and Gas												
65	906520.5022	Water and Sewer												
66	906520.5026	Maint & Service Contracts	850	325	-	325	annual termite inspection							
67	906520.5030	Depreciation	6,467	6,467	4,851	6,467								
68	906520.5062	Insurance	14,694	21,584	1,360	19,745	The portion of dock coverage paid by City. Expense for property, liability and flood insurance is not included as these are paid by the tenant							
69	906520.5065	Professional Services	220	35	220	35	backflow test							
70	906520.5067	Contracted Services												
71	906520.5079	Miscellaneous		1,000		1,000								
72		<b>Total Marina Restaurant</b>	<b>22,231</b>	<b>29,411</b>	<b>6,431</b>	<b>27,572</b>								
73														
74														
75		<b>Marina Watersports Operation</b>												
76	906820.5030	Depreciation	28,456	13,546	19,375	13,546								
77	9068205062	Insurance		-		-	included in Marina Operations							
78			28,456	13,546	19,375	13,546								
79														
80		<b>Total Marina Fund Expenses</b>	<b>348,290</b>	<b>395,195</b>	<b>235,755</b>	<b>469,504</b>								
81		<b>Change from Prior Year</b>					<b>19% Increase/(Decrease) from FY15 budget</b>							
82														
83		<b>Total Marina Fund Surplus/(Deficit)</b>	<b>283,431</b>	<b>273,873</b>	<b>161,875</b>	<b>215,482</b>								
84														
85														
86		<b>Marina Fund - Capital Outlay and Bond Principal Payments</b>												
87														
89	Because the Marina Fund is an "Enterprise" fund for governmental accounting purposes, the cost of capital additions and bond principal payments will be capitalized (for asset additions) or deducted (for													
90	principal pmts) on the balance sheet and will not be included in expenses on periodic or audited financial statements (just like a private business). Also depreciation is recorded in an Enterprise fund.													
91	These elements are summarized below:													
92														
93		Principal pmts on 2 GO Bonds <b>not included</b> in expense				440,000								
94		Other Capital purchases <b>not included</b> in expense (capital)												
95		Replace fuel dispensers - docks (only with failure)				25,000								
96					subtotal	465,000								
97														
98		Depreciation expense <b>included</b> in the budget				139,547								

City of Isle of Palms  
South Carolina

Capital, Debt Service and Other Major Expense Budget

July 1, 2015 - June 30, 2016

DRAFT #4

	A	B	C	D	E	F	G	H	I	L	N	O
1	<b>City of Isle of Palms</b>											
2	<b>FY16 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>											
3												
4												
5												
6												
7												
8												
9	<b>General Government</b>											
10												
11	<b>Capital Purchases</b>											
12	Replace HVAC equipment	10,000			10,000							10,000
13	Additional Holiday Light Displays (partially offset by sponsorships)	5,000						5,000				5,000
14	Integrated Financial Software Package (all City functions)	100,000			100,000							100,000
15	Court metal detector walk-through security and wand	7,000			7,000							7,000
16												
17	<b>Special Projects</b>											
18	Implement Phase III of Wayfinding Plan (construct & install signs w/permits)	60,000				30,000		30,000				60,000
19	Undergrounding of utility lines	75,000			75,000							75,000
20												
21	<b>Grand Total General Government</b>	<b>257,000</b>			<b>-</b>	<b>192,000</b>	<b>30,000</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>257,000</b>
22												
23												

	A	B	C	D	E	F	G	H	I	L	N	O
1	<b>City of Isle of Palms</b>											
2	<b>FY16 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>											
3												
4												
5												
6												
7												
8												
24	<b>Police Department</b>											
25												
26	<b>Capital Purchases</b>											
27	Replace patrol car(s) (added repl in FY16 for vehicle totaled in FY15)	64,000			32,000		32,000					64,000
28	Replace 4WD patrol vehicles	68,000			34,000	34,000						68,000
29	Replace recording equipment (only if failure)	20,000			20,000							20,000
30	<b>New BSO pickup for parking management</b>	30,000			30,000							30,000
31	<b>3 New BSO Low Speed Vehicles (LSVs) for parking management</b>	40,500			40,500							40,500
32	<b>4 New walkies for parking management</b>	20,000			20,000							20,000
33	<b>4 New handheld ticket writers for parking management</b>	20,000			20,000							20,000
34												
35	<b>Special Projects</b>											
36												
37	<b>Assign Fund Balance for Future Expenditures</b>											
38	Radio replacements (Phase II compliance req's in FY17)	58,333			29,167	14,583		14,583				58,333
39												
40												
41												
42	<b>Grand Total Police Department</b>	<b>320,833</b>			<b>-</b>	<b>115,167</b>	<b>159,083</b>	<b>32,000</b>	<b>14,583</b>	<b>-</b>	<b>-</b>	<b>320,833</b>
43												
44												
45												

	A	B	C	D	E	F	G	H	I	L	N	O
1	<b>City of Isle of Palms</b>											
2	<b>FY16 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>											
3												
4				<i>Proposed Funding Source</i>								
5		<b>FY16</b>		<b>General</b>	<b>Capital</b>	<b>Muni Acc</b>	<b>Hospitality</b>	<b>State Acc</b>	<b>Beach Maint/ Restoration/ Preservation</b>	<b>Aisle of Palms Fund</b>	<b>Marina Fund</b>	<b>Total Budget All Funds</b>
6		<b>Department</b>		<b>Fund</b>	<b>Projects</b>	<b>Tax</b>	<b>Tax</b>	<b>Tax</b>				
7		<b>Requests</b>										
8												
46	<b>Fire Department</b>											
47												
48	<b>Capital Purchases</b>											
49	<b>Rescue Truck purchased 6/24/99</b>	352,528			176,264	88,132		88,132				352,528
50	Ram extrication devices (1 in FY16 and 1 in FY17)	5,000				5,000						5,000
51	Firefighter accountability system for tracking personnel on-scene	9,000			9,000							9,000
52	NFPA/OHSA compliance software	7,400			7,400							7,400
53	RAD-57 medical monitor for carbon monoxide & oxygen (only w/fail)	5,000					5,000					5,000
54	Forceable entry door for training	7,600					7,600					7,600
55	Retainage on Public Safety Building construction contract	15,000			15,000							15,000
56												
57	<b>Assign Fund Balance for Future Expenditures</b>											
58	Replace 1 Rescue Truck, 2 Ladder Trucks, 2 Pumper Trucks	450,000			225,000	112,500		112,500				450,000
59	Radio replacements (Phase II compliance req's in FY17)	66,500			33,250	16,625		16,625				66,500
60												
61	<b>Grand Total Fire Department</b>	<b>918,028</b>		<b>-</b>	<b>465,914</b>	<b>222,257</b>	<b>12,600</b>	<b>217,257</b>	<b>-</b>		<b>-</b>	<b>918,028</b>
62												
63												
64												

	A	B	C	D	E	F	G	H	I	L	N	O
1	<b>City of Isle of Palms</b>											
2	<b>FY16 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>											
3												
4												
5												
6												
7												
8												
65	<b>Public Works Department</b>											
66												
67	<b>Capital Purchases</b>											
68	Replace 2009 Ford F150 4x4 WITH HOPPER	44,000				44,000						44,000
69	Repl mowing tractor (Dir. recommends used Skid Steer) for bch paths	22,000						22,000				22,000
70	Mobi Mat material to stabilize sand beach accesses	30,000						30,000				30,000
71												
72	<b>Special Projects</b>											
73	Drainage contingency	30,000			30,000							30,000
74	Repeat drainage work based on 5-year maintenance schedule	104,750			104,750							104,750
75	Remaining design and engineering work on Phase II Drainage Project	10,000			10,000							10,000
76	Constr 46th-52nd Ave (Phase II) drainage project (yr 1 of 2-yr project)	354,250			354,250							354,250
77	Establish NPDES compliance including reconfiguration of Public Works site	304,030			202,687	101,343						304,030
78												
79												
80	<b>Assign Fund Balance for Future Expenditures</b>											
81	Replace 7 Garbage Packer trucks and 1 Caterpillar loader	100,000			33,333	33,333		33,333				100,000
82	Complete Phase II Drainage Project (total estimated cost \$1.4 million)	200,000			200,000							200,000
83												
84	<b>Grand Total Public Works Department</b>	<b>1,199,030</b>			<b>-</b>	<b>935,020</b>	<b>178,677</b>	<b>-</b>	<b>85,333</b>	<b>-</b>	<b>-</b>	<b>1,199,030</b>
85												

	A	B	C	D	E	F	G	H	I	L	N	O
1	<b>City of Isle of Palms</b>											
2	<b>FY16 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>											
3												
4				<i>Proposed Funding Source</i>								
5		<b>FY16</b>		<b>General</b>	<b>Capital</b>	<b>Muni Acc</b>	<b>Hospitality</b>	<b>State Acc</b>	<b>Beach Maint/</b>	<b>Aisle of</b>	<b>Marina</b>	<b>Total</b>
6		<b>Department</b>		<b>Fund</b>	<b>Projects</b>	<b>Tax</b>	<b>Tax</b>	<b>Tax</b>	<b>Restoration/</b>	<b>Palms Fund</b>	<b>Fund</b>	<b>Budget All</b>
7		<b>Requests</b>							<b>Preservation</b>			<b>Funds</b>
8												
86	<b>Building Department</b>											
87												
88	<b>Capital Purchases</b>	-										
89												
90	<b>Special Projects</b>											
91	Replace City Hall front bottom deck & ramp, repairs, paint 7 doors, etc	37,000			37,000							37,000
92												
93	<b>Grand Total Building Department</b>	<b>37,000</b>		-	<b>37,000</b>	-	-	-	-		-	<b>37,000</b>
94												
95												

	A	B	C	D	E	F	G	H	I	L	N	O
1	<b>City of Isle of Palms</b>											
2	<b>FY16 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>											
3												
4												
5												
6												
7												
8												
96	<b>Recreation Department</b>											
97												
98	<b>Capital Purchases</b>											
99	Add/Repl playground or outside scoreboard equip (only with failure)	10,000				10,000						10,000
100	Replace basketball scoreboard in gymnasium (only with failure)	6,500			6,500							6,500
101	Replace HVAC units in Expansion (only with failure)	20,000			20,000							20,000
102	Replace Toro Groomer	13,500			13,500							13,500
103	John Deere Z-TRAK mower	8,500				8,500						8,500
104	Replace Tennis Fencing	15,000				15,000						15,000
105	Replace Christmas Tree for Front Beach area	17,000						17,000				17,000
106												-
107	<b>Special Projects</b>											-
108		-										-
109												
110	<b>Grand Total Recreation Department</b>	<b>90,500</b>			<b>-</b>	<b>40,000</b>	<b>33,500</b>	<b>-</b>	<b>17,000</b>	<b>-</b>	<b>-</b>	<b>90,500</b>
111												
112												
113												

	A	B	C	D	E	F	G	H	I	L	N	O
1	<b>City of Isle of Palms</b>											
2	<b>FY16 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>											
3												
4												
5												
6												
7												
8												
114	<b>Front Beach Area, including Public Restrooms, Parking Meters and Parking Lots</b>											
115												
116	<b>Capital Purchases</b>											
117	100% of Design cost for new public restrooms (Liollo est +15%)	101,034				101,034						101,034
118	Repl/repair/add dune walkovers (5 curr wooden walkovers, approx 53 accesses)	95,000					95,000					95,000
119	Public Art for Front Beach Area	7,000								7,000		7,000
120												
121	<b>Special Projects</b>											
122	Resurface City-owned portion of Ocean Blvd					-		-				-
123												
124	<b>Assign Fund Balance for Future Expenditures</b>											
125	Replace underground infrastructure in City-owned portion of Ocean Blvd	75,000				25,000	25,000	25,000				75,000
126												
127												
128	<b>Grand Total Front Beach</b>	<b>278,034</b>				<b>126,034</b>	<b>120,000</b>	<b>25,000</b>		<b>7,000</b>		<b>278,034</b>
129												
130												
131	<b>Breach Inlet Boat Ramp</b>											
132												
133		-				-						-
134	<b>Grand Total Breach Inlet Boat Ramp</b>	<b>-</b>				<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>
135												

	A	B	C	D	E	F	G	H	I	L	N	O
1	<b>City of Isle of Palms</b>											
2	<b>FY16 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>											
3												
4				<i>Proposed Funding Source</i>								
5		<b>FY16</b>		<b>General</b>	<b>Capital</b>	<b>Muni Acc</b>	<b>Hospitality</b>	<b>State Acc</b>	<b>Beach Maint/ Restoration/ Preservation</b>	<b>Aisle of Palms Fund</b>	<b>Marina Fund</b>	<b>Total Budget All Funds</b>
6		<b>Department</b>		<b>Fund</b>	<b>Projects</b>	<b>Tax</b>	<b>Tax</b>	<b>Tax</b>				
7		<b>Requests</b>										
8												
136	<b>Beach Restoration and Monitoring</b>											
137												
138	<b><i>Special Projects</i></b>											
139	Fall 2015 focused erosion project (CSE est + 15%)	1,322,500							1,322,500			1,322,500
140	Design & permitting of next large scale off-shore project (CSE est +15%)	402,500							402,500			402,500
141	Ongoing monitoring of entire island shoreline	70,000							70,000			70,000
142	Update Beach Management Plan (rebudget from FY15)	25,000							25,000			25,000
143												
144	<b><i>Assign Fund Balance for Future Expenditures</i></b>											
145	Major beach restoration project	-				-		-				-
146												
147	<b>Grand Total Beach Restoration and Monitoring</b>	<b>1,820,000</b>		-	-	-	-	-	<b>1,820,000</b>	-	-	<b>1,820,000</b>
148												

	A	B	C	D	E	F	G	H	I	L	N	O
1	<b>City of Isle of Palms</b>											
2	<b>FY16 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>											
3												
4				<i>Proposed Funding Source</i>								
5		<b>FY16</b>		<b>General</b>	<b>Capital</b>	<b>Muni Acc</b>	<b>Hospitality</b>	<b>State Acc</b>	<b>Beach Maint/ Restoration/ Preservation</b>	<b>Aisle of Palms Fund</b>	<b>Marina Fund</b>	<b>Total Budget All Funds</b>
6		<b>Department</b>		<b>Fund</b>	<b>Projects</b>	<b>Tax</b>	<b>Tax</b>	<b>Tax</b>				
7		<b>Requests</b>										
8												
149	<b>Isle of Palms Marina</b>											
150												
151	<b>Capital Purchases</b>											
152	replace fuel dispensers on dock (only with failure)	25,000									25,000	25,000
153												
154	<b>Special Projects</b>											
155	Comprehensive Master Plan for Marina enhancements ( RFP response)	169,000					56,333	-			112,667	169,000
156												
157	<b>Assign Fund Balance for Future Expenditures</b>											
158	Replace underground fuel tanks	119,000									119,000	119,000
159												
160												
161	<b>Grand Total Marina</b>	<b>313,000</b>		-	-	-	<b>56,333</b>	-	-		<b>256,667</b>	<b>313,000</b>
162												
163												

	A	B	C	D	E	F	G	H	I	L	N	O
1	<b>City of Isle of Palms</b>											
2	<b>FY16 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>											
3												
4				<i>Proposed Funding Source</i>								
5		<b>FY16</b>		<b>General</b>	<b>Capital</b>	<b>Muni Acc</b>	<b>Hospitality</b>	<b>State Acc</b>	<b>Beach Maint/ Restoration/ Preservation</b>	<b>Aisle of Palms Fund</b>	<b>Marina Fund</b>	<b>Total Budget All Funds</b>
6		<b>Department</b>		<b>Fund</b>	<b>Projects</b>	<b>Tax</b>	<b>Tax</b>	<b>Tax</b>				
7		<b>Requests</b>										
8												
164	<b>Bonded Debt Service- Principal &amp; Interest</b>											
165												
166	1999 Marina GO Bond - principal	275,000						137,500			137,500	275,000
167	1999 Marina GO Bond - interest	20,445						10,223			10,223	20,445
168	2003 Rec Expansion GO Bond - principal	155,000		93,000		62,000						155,000
169	2003 Rec Expansion GO Bond - interest	25,200		15,120		10,080						25,200
170	2006 Fire Station #2 GO Bond - principal	170,000		68,000			102,000					170,000
171	2006 Fire Station #2 GO Bond - interest	95,960		38,384			57,576					95,960
172	2008 Public Safety Building GO Bond - principal	325,000		325,000								325,000
173	2008 Public Safety Building GO Bond - interest	203,895		203,895								203,895
174	2009 Bulkhead GO Bond - principal	165,000						82,500			82,500	165,000
175	2009 Bulkhead GO Bond - interest	7,244						3,622			3,622	7,244
176												
177	<b>Debt Totals by Year</b>	<b>1,442,743</b>		<b>743,399</b>	<b>-</b>	<b>72,080</b>	<b>159,576</b>	<b>233,844</b>	<b>-</b>	<b>-</b>	<b>233,844</b>	<b>1,442,743</b>
178												
179												
180	<b>Total Capital Items</b>	1,200,563		-	450,664	416,166	139,600	162,132	-	7,000	25,000	1,200,562
181	<b>Total Special Projects</b>	2,964,030		-	813,687	131,343	56,333	30,000	1,820,000	-	112,667	2,964,030
182	<b>Total Assignment of Fund Balance</b>	1,068,833		-	520,750	202,042	25,000	202,042	-	-	119,000	1,068,833
183	<b>Total Bond and Loan Payments</b>	1,442,743		743,399	-	72,080	159,576	233,844	-	-	233,844	1,442,743
184	<b>Total all expenditures and Fund Bal assignments on this schedule</b>	6,676,169		743,399	1,785,101	821,631	380,509	628,018	1,820,000	7,000	490,511	6,676,169
185	<b>Percentage of Total by Fund</b>			11%	27%	12%	6%	9%	27%		7%	100%

	A	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
2	<b>Expenditures for assets or special projects &gt; \$5000 **Expenditures less than \$5,000 are included in operating budgets**</b>												
3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY16</b>										
6	<b>Fleet</b>		<b>REQUESTED</b>		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
7	<b>Count</b>												
8													
9		<b>General Government</b>											
10													
11		Replace wooden welcome sign at Connector entrance			6,000								
12		Reconfigure Council Chamber dais			25,000								
13		Replace HVAC equipment	10,000		5,000		5,000		5,000		5,000		5,000
14		Additional Holiday Light Displays (partially offset by sponsorships)	5,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
15		Audio Visual/projector system for Council Chamber	-		40,000								
16		City Hall parking lot fence replacement			18,000								
17		Integrated Financial Software Package (all City functions)	100,000										
18		Replace City Hall computer server & backup system			12,000			15,000				16,000	
19		Radio Replacements (Phase II compliance req'd in FY17)			35,000								
20		Court metal detector walk-through security and wand	7,000										
21		New telephone system											30,000
22		Replace City Hall generator (evaluate in FY30)											
23		Municipal & Livability Court wooden sign at City Hall											
24		Court software upgrade							20,000				
25		Replace message boards at Connector and Breach Inlet											25,000
26		<b>Subtotal Capital</b>	<b>122,000</b>		<b>151,000</b>	<b>10,000</b>	<b>15,000</b>	<b>25,000</b>	<b>35,000</b>	<b>10,000</b>	<b>15,000</b>	<b>26,000</b>	<b>70,000</b>
27													
28													
29		<b>Special Projects</b>											
30													
31		Volume licensing of Microsoft Office (3 year city-wide contract)			12,000			13,000			15,000		
32		Implement Phase III of Wayfinding Plan (construct & install signs)	60,000										
33		Implement Phase IV of Wayfinding Plan			50,000								
34		Undergrounding of utility lines	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
35		41st Avenue roundabout			700,000								
36		Gateway Enhance. Phase II (14th Ave & Palm from City Hall to 21st Ave)			400,000								
37													
38													
39		<b>Subtotal Special Projects</b>	<b>135,000</b>		<b>1,237,000</b>	<b>75,000</b>	<b>75,000</b>	<b>88,000</b>	<b>75,000</b>	<b>75,000</b>	<b>90,000</b>	<b>75,000</b>	<b>75,000</b>
40													
41	-	<b>Grand Total General Government</b>	<b>257,000</b>		<b>1,388,000</b>	<b>85,000</b>	<b>90,000</b>	<b>113,000</b>	<b>110,000</b>	<b>85,000</b>	<b>105,000</b>	<b>101,000</b>	<b>145,000</b>
42													
43													

	A	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
2	<b>Expenditures for assets or special projects &gt; \$5000 **Expenditures less than \$5,000 are included in operating budgets**</b>												
3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY16</b>										
6	<b>Fleet</b>		<b>REQUESTED</b>		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
7	<b>Count</b>												
8													
44		<b>Police Department</b>											
45													
46		<i>replace road vehicles in the 6th year</i>											
47	14	Replace patrol car(s)	64,000		96,000	96,000	160,000	32,000	32,000	32,000	99,000	99,000	99,000
48	7	Replace 4WD patrol vehicles	68,000					102,000	68,000	68,000			
49	1	Replace beach services Club Car (ATV)						20,000			18,000		
50		Replace Front Beach surveillance system						30,000					
51		Replace recording equipment (only if failure)	20,000										
52	1	<b>New BSO pickup for parking management</b>	30,000							33,000			
53	3	<b>3 New BSO Low Speed Vehicles (LSVs) for parking management</b>	40,500						44,550				
54		<b>4 New walkies for parking management</b>	20,000										
55		<b>4 New handheld ticket writers for parking management</b>	20,000						22,000				
56	1	Replace beach services 4WD pickup FY14 Chevy Colorado					25,000						
57		Electronic ticket sys for criminal and traffic tickets incl DL scanners				7,500			7,500			7,500	
58		Softwr to integrate w/ new Court sys (tickets auto upload)											
59		Equipment to enable automatic upload of patrol video				6,500				6,500			
60		Replace computer server (3-year replacement) w/ backup sys			11,500	11,500		12,000	12,000		12,500	12,500	
61		Radio Replacements (Phase II compliance req'd FY17) <b>**Funded with savings. See below**</b>			350,000								
62	1	Replace ACO 4WD Truck FY12 Ford F250				34,000							27,000
63	1	Replace Tomberlain LSV (low speed vehicle) for beach services			25,000								
64		Replace speed radar on trailer											25,000
65		Replace traffic counters							10,000				
66	29	<b>Subtotal Capital</b>	<b>262,500</b>		<b>482,500</b>	<b>149,000</b>	<b>191,500</b>	<b>196,000</b>	<b>196,050</b>	<b>139,500</b>	<b>129,500</b>	<b>119,000</b>	<b>151,000</b>
67													
68		<b>Special Projects</b>											
69													
70													
71		<b>Subtotal Special Projects</b>	<b>-</b>		<b>-</b>								
72													
73		<b>Assign Fund Balance for Future Expenditures</b>											
74													
75		Radio replacements (Phase II compliance expected in FY18)	58,333		58,333								
76													
77		<b>Subtotal Assigned Fund Balance</b>	<b>58,333</b>		<b>58,333</b>	<b>-</b>							
78													
79	29	<b>Grand Total Police Department</b>	<b>320,833</b>		<b>540,833</b>	<b>149,000</b>	<b>191,500</b>	<b>196,000</b>	<b>196,050</b>	<b>139,500</b>	<b>129,500</b>	<b>119,000</b>	<b>151,000</b>
80													

	A	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
2	<b>Expenditures for assets or special projects &gt; \$5000 **Expenditures less than \$5,000 are included in operating budgets**</b>												
3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY16</b>										
6	<b>Fleet</b>		<b>REQUESTED</b>		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
7	<b>Count</b>												
8													
81		<b>Fire Department</b>											
83	1	Rescue Truck purchased 6/24/99	352,528										
84	1	Pumper Truck purchased 5/20/03					500,000						
85	1	95' Ladder Truck purchased 8/28/03								1,100,000			
86	1	75' Ladder Truck purchased 5/4/04								825,000			
87	1	E-1 Pumper Truck purchased 7/17/09 (replace in FY26)											
88		Radio Replacements (Phase II compliance req'd in FY17)			399,000								
89	1	Replace 2010 Ford F-150			32,000						34,000		
90	1	Replace 2008 Ford F-250 purch FY07 deferred in FY15 & FY16			34,000						36,000		
91	1	Replace 2008 Ford F-150 purch FY08 deferred in FY15 & FY16			32,000						34,000		
92	1	Replace 2014 Ford F-150 purchased in FY14						33,000					
93		2 Mobile radio repeaters (one per ladder truck)							34,000				
94		Thermal imaging camera (we have 4)			12,000	12,000	12,000	12,000				15,000	15,000
95		Porta-Count machine for SCBA mask fit testing					10,000						
96		Ram extrication devices (1 in FY16 and 1 in FY17)	5,000		5,000								
97	1	Replace larger Zodiac rubber boat (FY17) and motor (FY21)			14,000				8,000				
98	2	Replace Yamaha jet skis			12,000	12,000			13,000	13,000			
99	1	Replace smaller Avon rubber boat and motor			10,000								
100	1	Replace rescue boat							30,000				
101		Firefighter accountability system for tracking personnel on-scene	9,000										
102		NFPA/OHSA compliance software	7,400										
103		RAD-57 medical monitor for carbon monoxide & oxygen (only w/fail)	5,000					6,000					
104		Forceable entry door for training	7,600										
105		Replace cutters, spreader, hose and pump for "jaws of life" equip						20,000					
106	3	Repl all terrain veh (ATVs) for beach patrol/missions				15,000	30,000			16,000	32,000		
107		Retainage on Public Safety Building construction contract	15,000										
108		Two (2) portable hydrants to be mounted on ladder trucks										5,000	
109		Two (2) portable deck guns to be mounted on pumper trucks										10,000	
110		<b>Subtotal Capital</b>	<b>401,528</b>		<b>550,000</b>	<b>39,000</b>	<b>552,000</b>	<b>1,996,000</b>	<b>85,000</b>	<b>29,000</b>	<b>136,000</b>	<b>30,000</b>	<b>15,000</b>
111													
113		<b>Special Projects</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
114													
115		<b>Assign Fund Balance for Future Expenditures</b>											
116		Replace 1 Rescue Truck, 2 Ladder Trucks, 2 Pumper Trucks	450,000		460,000	460,000	460,000	250,000	250,000	250,000	250,000	250,000	250,000
117		Radio replacements (Phase II compliance expected in FY18)	66,500		66,500								
119		<b>Subtotal Assignment of Fund Balances</b>	<b>516,500</b>		<b>526,500</b>	<b>460,000</b>	<b>460,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
121		<b>Grand Total Fire Department</b>	<b>918,028</b>		<b>1,076,500</b>	<b>499,000</b>	<b>1,012,000</b>	<b>2,246,000</b>	<b>335,000</b>	<b>279,000</b>	<b>386,000</b>	<b>280,000</b>	<b>265,000</b>

	A	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
2	<b>Expenditures for assets or special projects &gt; \$5000 **Expenditures less than \$5,000 are included in operating budgets**</b>												
3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY16</b>										
6	<b>Fleet</b>		<b>REQUESTED</b>		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
7	<b>Count</b>												
8													
122		<b>Public Works Department</b>											
124	1	Replace 98 Mack <i>(PW14)</i>											
125	1	Replace Mack purchased in FY14 in FY29											
126	1	Replace 2001 Mack <i>(PW16) (will not be replaced)</i>											
127	1	Replace 2003 30yd Mack Truck <i>(PW20)</i>				205,000							
128	1	Replace 2006 20yd Mack <i>(PW2)</i> <b>** These purchases to be funded with savings. See "Assign Fund Balance" section below **</b>								155,000			
129	1	Replace Caterpillar trash loader									158,000		
130	1	Replace 2008 Mack w/ 30yd Packer <i>(PW22)</i> in FY24										230,000	
131	1	Replace 2009 Mack w/ 30yd Packer <i>(PW24)</i> in FY27											
132	1	Replace PW 18 Flatbed Mack purchased in FY02 (defer in FY16)			65,000								
133	1	Replace PW 21 Flatbed Mack purchased in FY04				65,000							
134	1	Replace 2009 Ford F150 4x4 WITH HOPPER (defer in FY16)	44,000								30,000		
135	1	Replace 2012 Ford F150 4x4				28,000						30,000	
136	1	Replace 2014 F150 4x4						30,000					
137	1	Replace 2008 F250 4x4 (Director deferred in FY15)			28,000					30,000			
138		Repl 2 undgrnd fuel tanks (double-wall tanks mandatory by 12/22/18)			150,000								
139		Repl fuel pump canopy (same year as fuel tank repl)			20,000								
140		4-inch flood water pumps (deferred in FY15 & FY16)			10,000				10,000				10,000
141		Replace generator (Director deferred in FY15 & FY16)			13,500								
142		Replace z-track mower for rights of way					15,000						15,000
143		Replace privacy fence along 13th Ave											
144		Repl mowing tractor (Dir. recommends used Skid Steer) for bch paths	22,000										25,000
145		Replace pressure washer for cleaning trucks				8,000					9,000		
146		Replace Fuel management system									40,000		
147		Repl front beach trash compactor purchased in FY16 (FY26)											
148		Replace cantilever gate system					7,000						
149		Replace air compressor (for heavy equipment tires)									7,500		
150		Radio Replacements (Phase II compliance req'd in FY17)			65,000								
151		Mobi Mat material to stabilize sand beach accesses	30,000				30,000			30,000			30,000
152	14	<b>Subtotal Capital</b>	<b>96,000</b>		<b>351,500</b>	<b>306,000</b>	<b>52,000</b>	<b>30,000</b>	<b>10,000</b>	<b>215,000</b>	<b>244,500</b>	<b>260,000</b>	<b>80,000</b>

	A	C	D	E	F	G	H	I	J	K	L	M	N
1													
2													
3													
4													
5	<b>Total</b>		<b>FY16</b>										
6	<b>Fleet</b>		<b>REQUESTED</b>		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
7	<b>Count</b>												
8													
153													
154		<b>Public Works Department, continued</b>											
155													
156		<b>Special Projects</b>											
157		Drainage contingency	30,000		30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000
158		Repeat drainage work based on 5-year maintenance schedule	104,750		76,800	88,150	80,100	88,400	104,750	76,800	88,150	80,100	88,400
159		Construction of 46th-52nd Ave drainage project (2-Phase project)	354,250						1,252,124				
160		Establish NPDES compliance including reconfiguration of Public Works site	304,030										
161		Sustainable Funding for Road Maint: \$31,000/mile * 28 miles (assume ownership of all IOP SCDOT roads) + 1 employee incl. benefits	-		968,000	968,000	968,000	968,000	968,000	968,000	968,000	968,000	968,000
162		Remaining design and engineering work on Phase II Drainage Project	10,000										
163													
164		<b>Subtotal Special Projects</b>	<b>803,030</b>		<b>1,074,800</b>	<b>1,086,150</b>	<b>1,078,100</b>	<b>1,086,400</b>	<b>2,359,874</b>	<b>1,079,800</b>	<b>1,091,150</b>	<b>1,083,100</b>	<b>1,091,400</b>
165													
166		<b>Assign Fund Balance for Future Expenditures</b>											
167		Replace 7 Garbage Packer trucks and 1 Caterpillar loader	100,000		100,000	90,000	90,000	90,000	90,000	90,000	90,000	100,000	100,000
168		Complete Phase II Drainage Project	200,000		200,000	200,000	200,000	200,000	200,000				
169		<b>Subtotal Assignment of Fund Balance</b>	<b>300,000</b>		<b>300,000</b>	<b>290,000</b>	<b>290,000</b>	<b>290,000</b>	<b>290,000</b>	<b>90,000</b>	<b>90,000</b>	<b>100,000</b>	<b>100,000</b>
170													
171		<b>Grand Total Public Works Department</b>	<b>1,199,030</b>		<b>1,726,300</b>	<b>1,682,150</b>	<b>1,420,100</b>	<b>1,406,400</b>	<b>2,659,874</b>	<b>1,384,800</b>	<b>1,425,650</b>	<b>1,443,100</b>	<b>1,271,400</b>
172													

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1	City of Isle of Palms 10-Year Capital Plan												
2	Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**												
3	Total Needs from All Funds												
4													
5	<b>Total</b>		<b>FY16</b>										
6	<b>Fleet</b>		<b>REQUESTED</b>		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
7	<b>Count</b>												
8													
173		<b>Building Department</b>											
174													
175	1	Replace pickup truck (deferred in FY15 & FY16)			28,000						30,000		
176		Replace telephone system (FY25)											
177	1	<b>Subtotal Capital</b>	-		28,000	-	-	-	-	-	30,000	-	-
178													
179		<b>Special Projects</b>											
180		Replace City Hall front bottom deck & ramp, repairs, paint 7 doors, etc	37,000										
181													
182		<b>Subtotal Special Projects</b>	37,000		-	-	-	-	-	-	-	-	-
183													
184		<b>Grand Total Building Department</b>	<b>37,000</b>		<b>28,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
185													
186													



	A	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
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3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY16</b>										
6	<b>Fleet</b>		<b>REQUESTED</b>		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
7	<b>Count</b>												
8													
219		<b>Recreation Department Capital, continued</b>											
220													
221		Replace John Deere Tractor							20,000				
222		Radio Replacements (Phase II compliance req'd in FY17)			66,000								
223		Replace Picnic Shelter					40,000						
224		Replace baseball, softball, tennis & bball lights (FY37)											
225	3	<b>Total Recreation Department Capital Expenditures</b>	<b>90,500</b>		<b>487,900</b>	<b>372,500</b>	<b>86,400</b>	<b>104,000</b>	<b>118,900</b>	<b>66,000</b>	<b>64,400</b>	<b>47,000</b>	<b>54,600</b>
226													
227		<b>Special Projects</b>											
228		Rehabilitate softball, baseball and multipurpose fields (FY30+)											
229		Construct swimming pool in accordance with Master Plan					2,250,000						
230		Construct gymnasium in accordance with Master Plan					2,500,000						
231													
232		<b>Subtotal Special Projects</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>4,750,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
233													
234		<b>Grand Total Recreation Department</b>	<b>90,500</b>		<b>487,900</b>	<b>372,500</b>	<b>4,836,400</b>	<b>104,000</b>	<b>118,900</b>	<b>66,000</b>	<b>64,400</b>	<b>47,000</b>	<b>54,600</b>
235													
236													

	A	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
2	<b>Expenditures for assets or special projects &gt; \$5000 **Expenditures less than \$5,000 are included in operating budgets**</b>												
3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY16</b>										
6	<b>Fleet</b>		<b>REQUESTED</b>		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
7	<b>Count</b>												
8													
237	<b>Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers</b>												
239		Replace Parking Meter Kiosks purchased used in FY14							100,000				
240		Repl white fencing (110 sqft at Ocean Villas & 160 sqft across fr WJ)			40,000			40,000				40,000	
241		100% of Design cost for new public restrooms (Liollio est +15%)	101,034										
242		Construction of new restrooms on existing site (Liollio est +15% * 25%) Assume City pays only 25% of construction costs			319,544								
243		Replace front beach streetlight fixtures (evaluate in FY26)											
244		Repl/repair/add dune walkovers (5 curr wooden walkovers, approx 53 accesses)	95,000		95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000
245		Replace (12) streetlight fixtures								96,000			
246		Replace or significantly overhaul Front Beach irrigation system			40,000								40,000
247		Replace info kiosk with Public Art piece	7,000										
248		<b>Subtotal Capital</b>	<b>203,034</b>		<b>494,544</b>	<b>95,000</b>	<b>95,000</b>	<b>135,000</b>	<b>195,000</b>	<b>191,000</b>	<b>95,000</b>	<b>135,000</b>	<b>135,000</b>
250		<b>Special Projects</b>											
251		Resurface City-owned portion of Ocean Blvd			112,500								
253		<b>Subtotal Special Projects</b>	<b>-</b>		<b>112,500</b>	<b>-</b>							
254													
255		<b>Assign Fund Balance for Future Expenditures</b>											
256		Replace underground infrastructure in Front Beach Area	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
257		<b>Subtotal Assignment of Fund Balance</b>	<b>75,000</b>		<b>75,000</b>								
258													
259		<b>Grand Total Front Beach</b>	<b>278,034</b>		<b>682,043</b>	<b>170,000</b>	<b>170,000</b>	<b>210,000</b>	<b>270,000</b>	<b>266,000</b>	<b>170,000</b>	<b>210,000</b>	<b>210,000</b>
260													
261		<b>Breach Inlet Boat Ramp</b>											
263		Rehabilitate concrete ramp (last done in FY00) deferred in FY15			50,000		-						
264		Replace gate deferred in FY15 and FY16			10,000		-						
265		<b>Subtotal Capital</b>	<b>-</b>		<b>60,000</b>	<b>-</b>							
267		<b>Grand Total Breach Inlet Boat Ramp</b>	<b>-</b>		<b>60,000</b>	<b>-</b>							
268													

	A	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
2	<b>Expenditures for assets or special projects &gt; \$5000 **Expenditures less than \$5,000 are included in operating budgets**</b>												
3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total Fleet Count</b>		<b>FY16 REQUESTED</b>		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
6													
7													
8													
269		<b>Beach Restoration and Monitoring</b>											
270													
271		Fall 2015 focused erosion project (CSE est + 15%)	1,322,500										
272		Design & permitting of next large scale off-shore project (CSE est +15%)	402,500										
273		Construction of next large scale off-shore project		10,000,000									
274		Update Beach Management Plan (rebudget from FY15)	25,000						30,000				
275		Ongoing monitoring of shoreline	70,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
276		<b>Subtotal Special Projects</b>	<b>1,820,000</b>	<b>10,075,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>105,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
277													
278		<b>Assign Fund Balance for Future Expenditures</b>											
279		Beach Preservation Fee will replace assignment of fund balance. This new revenue source is expected to generate approximately \$900,000 per year											
280													
281		<b>Subtotal Assignment of Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
282													
283		<b>Grand Total Beach Restoration and Monitoring</b>	<b>1,820,000</b>	<b>10,075,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>105,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>

	A	C	D	E	F	G	H	I	J	K	L	M	N
1													
2													
3													
4													
5	<b>Total</b>												
6	<b>Fleet</b>												
7	<b>Count</b>												
8													
284		<b>Isle of Palms Marina</b>											
286		Repl all 4 undrgrnd fuel tanks (double-wall tanks mandatory by 12/22/18)				300,000							
287		Replace fuel dispensers - docks (only with failure)	25,000								30,000		
288		Marina parking lot lighting											
289		Replace restaurant generator				50,000							
290		Replace restaurant walk-in freezer				20,000							
291		Replace restaurant hood/ventilation system				20,000							
292		Replace restaurant sprinkler system				20,000							
293		Improve newer docks on Intracoastal Waterway											
294		Paint Bulkhead				30,000							
295		Replace boat ramp											
296		<b>Subtotal Capital</b>	<b>25,000</b>			<b>440,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>
298		<b>Special Projects</b>											
299													
300		Construction of new watersports/waverunner dock											
301		Comprehensive Master Plan for Marina enhancements (rebud in FY16)	169,000										
302		Construction of ICW docks, incl reconfig & elec based on 10/2014 Shaffer est.				884,500							
303		Design/Permit of Morgan Creek docks based on 10/2014 Shaffer est.				295,000							
304		Construction of Morgan Creek docks, including reconfig. & electrical (10/14 Shaffer)					4,209,000						
305		Marina Enhancement Project											
306		Dredging					700,000						
307		<b>Subtotal Special Projects</b>	<b>169,000</b>			<b>1,179,500</b>	<b>4,909,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
308													
309		<b>Assign Fund Balance for Future Expenditures</b>											
310		Replacement of underground storage tanks	119,000			119,000							
311		<b>Subtotal Assignment of Fund Balance</b>	<b>119,000</b>			<b>119,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
312													
313		<b>Grand Total Marina</b>	<b>313,000</b>			<b>1,738,500</b>	<b>4,909,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>
314													
315													
316													

	A	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
2	<b>Expenditures for assets or special projects &gt; \$5000 **Expenditures less than \$5,000 are included in operating budgets**</b>												
3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY16</b>										
6	<b>Fleet</b>		<b>REQUESTED</b>		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
7	<b>Count</b>												
8													
317		<b>Bonded Debt Service- Principal &amp; Interest</b>											
318													
319		1999 Marina GO Bond - principal	275,000		300,000	300,000	300,000						
320		1999 Marina GO Bond - interest	20,445		15,660	10,440	5,220						
321		2003 Rec Expansion GO Bond - principal	155,000		160,000	170,000	180,000	205,000	210,000	210,000	210,000		
322		2003 Rec Expansion GO Bond - interest	25,200		22,596	19,908	17,052	14,028	10,584	7,056	3,528		
323		2006 Fire Station #2 GO Bond - principal	170,000		180,000	185,000	195,000	205,000	215,000	225,000	240,000	250,000	265,000
324		2006 Fire Station #2 GO Bond - interest	95,960		89,177	81,995	74,613	66,833	58,653	50,075	41,097	31,521	21,546
325		2008 Public Safety Building GO Bond - principal	325,000		350,000	350,000	350,000	350,000	375,000	375,000	375,000	375,000	375,000
326		2008 Public Safety Building GO Bond - interest	203,895		190,440	175,950	161,460	146,970	132,480	116,955	101,430	85,905	70,380
327		2009 Bulkhead GO Bond - principal	165,000										
328		2009 Bulkhead GO Bond - interest	7,244										
329													
330		<b>Debt Totals by Year</b>	<b>1,442,743</b>		<b>1,307,873</b>	<b>1,293,293</b>	<b>1,283,345</b>	<b>987,831</b>	<b>1,001,717</b>	<b>984,086</b>	<b>971,055</b>	<b>742,426</b>	<b>731,926</b>
331													
332													
333		<b>Total Capital Items</b>	1,200,563		3,045,444	971,500	991,900	2,486,000	639,950	650,500	744,400	617,000	505,600
334		<b>Total Special Projects</b>	2,964,030		13,678,800	6,145,150	5,978,100	1,249,400	2,539,874	1,229,800	1,256,150	1,233,100	1,241,400
335		<b>Total Assignments of Fund Balance for Future Projects</b>	1,068,833		1,078,833	825,000	825,000	615,000	615,000	415,000	415,000	425,000	425,000
336		<b>Total Bond and Loan Payments</b>	1,442,743		1,307,873	1,293,293	1,283,345	987,831	1,001,717	984,086	971,055	742,426	731,926
337		<b>Total all expenditures on this schedule</b>	6,676,169		19,110,949	9,234,942	9,078,345	5,338,230	4,796,541	3,279,385	3,386,605	3,017,526	2,903,926