

# City of Isle of Palms South Carolina

Fiscal Year Operating Budget DRAFT #4  
July 1, 2017 ~ June 30, 2018

Including

General Fund (Fund #10)

Capital Projects Fund (Fund #20)

Municipal Accommodations Tax Fund (Fund #30)

Hospitality Tax Fund (Fund #35)

State Accommodations Tax Fund (Fund #50)

Marina Enterprise Fund (Fund #90)

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

**City of Isle of Palms  
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City of Isle of Palms										
Fund Balance Rollforward				Capital Projects Fund						
				Assigned for Capital Projects	Assigned for General Drainage and Roads	Assigned for Fire and Public Works vehicle replacement AND BUILDING MAINT	Assigned for 54th-57th Drainage/Drainage Phase II 42nd-52nd	Identified for Undergrounding of Utility Lines	Identified for Radio Replacement & SCBA Equip	Total
FY14 Audited Ending Fund Balance				1,622,391	246,439	179,065	232,680		124,833	2,405,408
FY15 AUDITED REVENUES				39,544	62,270					101,814
FY15 AUDITED TRANSFERS				997,197						997,197
FY15 AUDITED EXPENDITURES				(194,488)	(159,041)	(64,667)	(8,668)			(426,863)
FY15 AUDITED RESERVATIONS OF FB				(690,733)	113,400	252,500	200,000		124,833	-
FY15 AUDITED Ending Fund Balance				1,773,911	263,068	366,898	424,012		249,666	3,077,555
FY16 Audited Revenues				35,616						35,616
FY16 Audited Transfers				952,442						952,442
FY16 Audited Expenditures				(225,525)	(104,750)	(177,126)	(3,111)			(510,512)
FY16 Audited Reservations of Fund Bal				(655,500)	134,750	258,333	200,000		62,417	-
FY16 Audited Ending Fund Balance				1,880,944	293,068	448,105	620,901		312,083	3,555,101
FY17 BUDGET Revenues				268,500	66,500					335,000
FY17 REV GREATER THAN (LESS. THAN) BUDGET				213,700	(66,500)					147,200
FY17 BUDGET Transfers				576,837						576,837
FY17 XFERS GREATER THAN (LESS THAN) BUDGET				422,000						422,000
FY17 BUDGET Expenditures				(926,518)	(347,638)		(364,250)	(75,000)	(122,500)	(1,835,906)
FY17 EXP (GREATER THAN) / LESS THAN BUDGET				258,838	220,838		364,250	75,000	10,000	928,926
FY17 BUDGET Reservations of Fund Bal				(775,467)	126,800	343,333	200,000	75,000	30,334	-
FY17 BUDGET Ending Fund Balance				1,918,834	293,068	791,438	820,901	75,000	229,917	4,129,158
FY18 BUDGET REVENUES				23,000			700,000			723,000
FY18 BUDGET TRANSFERS				324,998						324,998
FY18 BUDGET EXPENDITURES				(819,848)	(135,100)	(605,466)	(1,656,868)	(75,000)	(167,500)	(3,459,782)
FY18 BUDGET RESRV OF FB				(559,634)	35,000	283,333	135,967	75,000	30,334	-
FY18 BUDGET ENDING FB				887,350	192,968	469,305	(0)	75,000	92,751	1,717,374
Incr/(Decrease) in Fund Bal for FY18 Budget										(2,411,784)
						FY18 spending includes:				
						Drainage Phase II	(1,656,868)			
						Finish PWks NPDES	(200,000)			
						PWks UST repl	(123,338)			
						Fire ladder truck	(100,000)			
						PWks garbage trk	(75,000)			
						Radio replacement	(167,500)			
						Financial software	(122,000)			
						PSB roof replace	(250,000)			
						YR1 Maint priorities (	(181,000)			
						Ongoing drainage	(135,100)			
							(3,010,806)			

City of Isle of Palms																	
Fund Balance Rollforward				Muni A-Tax					Hosp Tax			State A-Tax					Total Tourism
				Restricted for Tourism -Related Activities	Identified for Fire & Public Works vehcle repl & BUILD MAINT	Identified for Radio Replacement & SCBA Equip	Identified for Front Beach Infrastruct. Replace	Total	Restricted for Tourism -Related Activities	Identified for Front Beach Infrastruct. Replace	Total	Restricted for Tourism -Related Activities	Identified for Fire & Public Works vehicle repl & BUILD MAINT	Identified for Police and Fire Radio Replacement	Identified for Front Beach Infrastruct. Replace	Total	Total Tourism Related Funds
FY14 Audited Ending Fund Balance				984,330	91,565	62,417		1,138,312	421,860	-	421,860	1,544,264	91,565	62,417		1,698,246	3,258,418
FY15 AUDITED REVENUES				1,500,414				1,500,414	686,994		686,994	1,635,746				1,635,746	3,823,154
FY15 AUDITED TRANSFERS				(529,407)				(529,407)	(229,436)		(229,436)	(545,304)				(545,304)	(1,304,148)
FY15 AUDITED EXPENDITURES				(528,500)	(64,667)			(593,167)	(366,083)		(366,083)	(873,702)	(64,667)			(938,369)	(1,897,619)
FY15 AUDITED RESERVATIONS OF FB				(221,167)	158,750	62,417		-			-	(221,167)	158,750	62,417		-	-
FY15 AUDITED Ending Fund Balance				1,205,671	185,648	124,834		1,516,153	513,334	-	513,334	1,539,837	185,648	124,834		1,850,319	3,879,806
FY16 Audited Revenues				1,474,209				1,474,209	703,573		703,573	1,683,644				1,683,644	3,861,427
FY16 Audited Transfers				(553,252)				(553,252)	(280,629)		(280,629)	(537,773)				(537,773)	(1,371,654)
FY16 Audited Expenditures				(753,055)	(88,563)			(841,618)	(308,069)		(308,069)	(808,611)	(88,563)			(897,174)	(2,046,862)
FY16 Audited Reservations of Fund Bal				(202,041)	145,833	31,208	25,000	-	(25,000)	25,000	-	(202,041)	145,833	31,208	25,000	-	-
FY16 Audited Ending Fund Balance				1,171,531	242,918	156,042	25,000	1,595,491	603,209	25,000	628,209	1,675,056	242,918	156,042	25,000	2,099,016	4,322,717
FY17 BUDGET Revenues				1,533,000				1,533,000	712,700		712,700	1,651,150				1,651,150	3,896,850
FY17 REV GREATER THAN (LESS. THAN) BUDGET				(50,000)				(50,000)	-		-	10,000				10,000	(40,000)
FY17 BUDGET Transfers				(611,056)				(611,056)	(546,250)		(546,250)	(672,863)				(672,863)	(1,830,169)
FY17 XFERS GREATER THAN (LESS THAN) BUDGET				40,000				40,000	258,250		258,250	80,000				80,000	378,250
FY17 BUDGET Expenditures				(1,067,521)		(61,250)		(1,128,771)	(321,837)		(321,837)	(1,148,104)		(61,250)		(1,209,354)	(2,659,962)
FY17 EXP (GREATER THAN) / LESS THAN BUDGET				224,681		5,000		229,681	50,000		50,000	112,040		5,000		117,040	396,721
FY17 BUDGET Reservations of Fund Bal				(228,500)	188,333	15,167	25,000	-	(25,000)	25,000	-	(228,500)	188,333	15,167	25,000	-	-
FY17 BUDGET Ending Fund Balance				1,012,135	431,251	114,959	50,000	1,608,345	731,072	50,000	781,072	1,478,779	431,251	114,959	50,000	2,074,989	4,464,407
FY18 BUDGET REVENUES				1,414,000				1,414,000	700,200		700,200	1,671,000				1,671,000	3,785,200
FY18 BUDGET TRANSFERS				(648,067)				(648,067)	(594,723)		(594,723)	(814,449)				(814,449)	(2,057,239)
FY18 BUDGET EXPENDITURES				(1,187,279)	(340,233)	(83,750)		(1,611,262)	(516,330)		(516,330)	(1,756,561)	(340,233)	(83,750)		(2,180,544)	(4,308,136)
FY18 BUDGET RESRV OF FB				(198,500)	158,333	15,167	25,000	-	(25,000)	25,000	-	(198,500)	158,333	15,167	25,000	-	-
FY18 BUDGET ENDING FB				392,289	249,351	46,376	75,000	763,016	295,219	75,000	370,219	380,269	249,351	46,376	75,000	750,996	1,884,232
Incr/(Decrease) in Fund Bal for FY18 Budget								(845,329)			(410,853)					(1,323,993)	(2,580,175)
				FY18 spending includes:								FY18 spending includes:					
				Personnel (648,067)								Tourism promo (522,000)					
				Drainage Phase II (552,289)					FY18 spending includes:				Personnel (340,952)				
				Parking Mgt & Front Beach (178,197)					Personnel (261,330)				Front Beach & restrm ops (258,691)				
				Fire ladder truck (50,000)					City wide landscaping (193,800)				Marina bulkhead rehab (237,667)				
				Radio replacement (83,750)					Marina upland design (155,143)				Restroom rehab (372,000)				
				PWks garbage trk (75,000)					Marina UST repl (178,250)				Events (167,000)				
				PSB roof replace (125,000)					(788,523)				Fire ladder truck (50,000)				
				YR1 Maint priorities (90,000)									Radio replacement (83,750)				
				PWks UST repl (61,669)									PSB roof replace (125,000)				
				(1,863,972)									YR1 Maint priorities (90,000)				
													PWks garbage truck (75,000)				
													(2,322,060)				

[illegible]

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	
1		City of Isle of Palms		Actual	Budgeted	12 Months	Budgeted								
2	Account #	Account Description		FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes							
4	General Fund Revenues											Calculate Approximate Value of 1 Mill:			
5	103100.4001	Property Taxes from Operating Millage		3,568,534	3,580,000	3,601,789	3,650,000	Based on 12 months actual				Prop Tax Budget - Ops		\$ 3,650,000	
6	103100.4003	Property Taxes from Debt Service Millage		671,016	670,000	682,858	690,000	Based on 12 months actual.				Prop Tax Budget - DSvc		690,000	
7	103100.4002	Loc Option Sales Tax		698,077	680,000	713,565	715,000	Based on 12 months actual.				L.O.S.T. Budget		715,000	
8	103210.4005	Telecommunication Lic Fees		23,788	24,000	23,755	24,000	Based on 12 months actual.					5,055,000		
9	103210.4006	Business Lic Fees		1,100,391	1,160,000	1,081,051	1,095,000	Based on 12 months actual.				Divide by total millage rate		24.70	
10	103210.4007	Insurance Lic Fees		635,441	628,000	635,603	636,000	Based on 12 months actual.				Approx value of 1 Mill		\$ 204,656	
11	103210.4008	Public Utilities Fees		821,834	813,000	829,859	830,000	% of utility fees pd by IOP properties (SCE&G, Comcast, ATT video).							
12	103210.4009	Building Pmts & Fees		238,153	262,000	261,053	262,000	Based on 12 months actual							
13	103210.4010	Animal License Fees		1,791	1,900	1,850	1,900	Revenues from dog tags. Based on 12 months actual							
14	103210.4011	Residential Rental License Fees		524,281	510,000	506,377	510,000	Business license fee charged on short and long term residential rentals. Based on 12 months actual.							
15	103210.4013	Transportation Network Company Fee		3,115	1,000	4,871	5,000	New revenue source related to businesses like Uber.							
16	103400.4075	Court Generated Rev		238,272	160,000	296,037	275,000	Criminal, traffic & parking fines collected. Based on 12 mos actual. Reduced fine on kiosk violations.							
17	103450.4106	Intergovernmental Transfers		43,968	-	32,976	-	no significant telecommunications support to Sullivan's Island in FY17							
18	103450.4111	Grant Revenue		9,111	-	9,111	-	FY16 amount relates to FEMA grant for October 2015 flood.							
19	103450.4115	State Shared Funds		90,470	87,000	113,273	100,000	Transfers from SC State Treasurer per SC State Law. Based on 12 months actual							
20	103450.4117	State Shared \$ - Alcohol Sunday Sales Permits		42,450	45,000	42,450	45,000	Paid by island businesses that sell alcohol on Sunday. Based on last 4 qtrly payments received							
21	103500.4501	Miscellaneous Revenue		946	900	1,943	900	Based on 12 months actual.							
22	103500.4502	Parking Lot Revenue		260,228	350,000	286,846	320,000	estimated revenue from automated parking lots							
23	103500.4504	Sales of Assets		7,257	1,000	7,737	1,000								
24	103500.4505	Interest Income		9,149	6,000	14,955	15,000	Based on 12 months actual.							
25	103500.4506	Recreation Dept Instructor's Income		153,315	145,000	166,342	166,000	Based on 12 months actual.							
26	103500.4507	Recreation Dept Program Income		108,614	82,000	99,474	100,000	Based on 12 months actual.							
27	103500.4509	Kennel Revenues		147	100	112	100	Based on 12 months actual.							
28	103500.4511	State Accom Tax Transfer		111,883	112,000	112,036	112,000	General Fund % of quarterly State Accommodations Tax payments. Based on 12 mos actual							
29	103500.4514	Parking Meter Revenue		297,135	387,000	369,971	387,000	Proceeds from Front Beach parking kiosks. Missed lot revenue for most of April 2016							
30	103500.4515	Cart Purchase Revenue		4,125	3,000	4,275	4,000	Sales of additional garbage rollcarts (all residences get 1 free)							
31	103500.4516	Alarm Permit Revenue		1,560	1,500	1,590	1,500	Based on 12 months actual.							
32	103500.4517	Breach Inlet Ramp Key Sales		2,300	1,700	2,400	2,400	Based on 12 months actual.							
33	103500.4518	Residential Parking Guest Booklets		2,115	1,000	2,820	1,000	Each resident will receive the 1st booklet free for summer 2017							
34	103500.4525	Tree Replacement Collections		7,096	7,500	6,971	7,500								
35	TOTAL GENERAL FUND REVENUES			9,676,562	9,720,600	9,913,951	9,957,300	2.4% Increase over FY17 budget							
37	Transfer In fr Muni Afee for Beach Svc Officers			102,475	104,113	102,475	136,183								
38	Transfer in fr Muni Afee for Summer PT Clerical help in City Hall						19,896								
39	Transfer in fr Muni Afee for Police Patrol Officers			63,312	64,496	64,496	69,548								
40	Transfer in fr Muni Afee for Firefighters			237,616	240,840	240,840	260,352								
41	Transfer In fr Hosp Tax for Police Livability Officer & PT ACO			123,758	126,616	123,758	126,694	FY18 Budgeted transfers cover the same number of positions as in FY17							
42	Transfer in fr Hosp Tax for Police Patrol Officers			63,312	64,496	64,496	69,548								
43	Transfer in fr Hosp Tax for Firefighters			59,404	60,210	60,210	65,088								
44	Transfer in fr State Atax for summer weekend PT Fire			-	11,104	-	11,615								
45	Transfer in fr State Atax for Firefighters			237,616	240,840	240,840	260,352								
46	Transfer in fr State Atax for Police Patrol Officers			63,312	64,496	64,496	68,985								
47	Transfer in fr Victims Fund for a portion of Vict Adv/Detective			14,000	14,000	14,000	14,000								
48	Transfer In fr Muni AFee, for 75% of Pworks Temp Labor			125,331	129,870	125,331	133,088								
49	Transfer In fr Muni Afee, for 50% of Pworks Vehicle Fuel & Oil			24,518	31,737	24,518	29,000								
50	Transfer in fr CPF for employee adjs			63,000	-	-	-			Tourism-related transfers-in equate to approximately 6.66 Mills (1,264,349-14,000+112,000)/204,656					
51	103900.4901		Subtotal Transfers In	1,177,654	1,152,818	1,125,460	1,264,349								
53	GENERAL FUND REVENUES & TRANSFERS IN			\$ 10,854,217	\$ 10,873,418	\$ 11,039,411	\$ 11,221,649	3.2% Increase over FY17 budget							

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18							
3														
4	General Fund Expenditures													
5														
6			Mayor and Council											
7														
8	General	104010.5001	Mayor and Council Salaries	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000							
9	General	104010.5004	FICA Expense	1,301	1,301	1,301	1,301							
10	General	104010.5005	Retirement Expense	1,383	1,272	1,272	1,492	SCRS rate is 13.56%, including a 2% incr per estimate fr PEBA. Not all councilmembers participate.						
11	General	104010.5006	Group Health Insurance	45,562	42,376	42,492	43,205	current rates plus estimated 3.3% increase effective 1/1/18. Not all councilmembers participate.						
12	General	104010.5007	Workers' Compensation	654	410	603	474	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
13	General	104010.5010	Print and Office Supplies	666	500	670	500							
14	General	104020.5014	Membership and Dues	50	50	50	50	Municipal Assoc membership for Mayor						
15	General	104020.5015	Meetings and Seminars	9,681	9,000	6,909	9,000	Annual MASC conference, videographer for meetings, workshop meals.						
16	General	104020.5016	Vehicle Fuel & Oil	-	250	-	250							
17	General	104020.5021	Telephone/Cable	1,152	1,200	2,066	3,672	increased to cover wireless service for tablets.						
18	General	104020.5062	Insurance	2,003	2,092	1,984	2,038	Public officials liability & employee bond for Mayor.						
19	General	104020.5079	Miscellaneous & Contingency	5,612	4,500	4,514	4,500							
20	General	104020.5088	Citizens and Employee Services	1,415	2,500	650	20,429	added \$17,929 - AirMedCare coverage for island residents						
21														
22		Total Mayor and Council		\$ 86,478	\$ 82,450	\$ 79,510	\$ 103,910							
23			Change from Prior Year				26%	Increase/(Decrease) from FY17 budget.						
24														



	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18							
3														
4	General Fund Expenditures													
5														
25														
26														
27			General Government											
28														
29	General	104110.5001	Salaries & Wages	369,643	441,865	386,723	464,726	2.7% COLA and 2% merit pool effective January 2018.						
30	General	104110.5002	Overtime Wages	9,396	14,187	10,153	8,895							
31	General	104110.5003	Part-time Wages	-	-	-	18,423	part-time clerical assistant for summer months						
32	General	104110.5004	FICA Expense	27,568	34,888	28,751	37,641	7.65% of Salaries						
33	General	104110.5005	Retirement Expense	42,243	52,720	45,749	64,223	SCRS rate is 13.56%, including a 2% incr per estimate fr PEBA.						
34	General	104110.5006	Group Health Insurance	31,016	37,317	31,555	38,083	current rates plus estimated 3.3% increase effective 1/1/18.						
35	General	104110.5007	Workers' Compensation	4,509	4,309	4,072	5,200	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
36	General	104120.5009	Debt Service - Principal	486,000	518,000	490,000	526,000	60% Rec Bond princ (170,000*60%=102,000), 100% PSB bond princ (350,000) & 40% FS#2 bond princ (185,000*40%=74,000)						
37	General	104120.5010	Printing & Office Supplies	10,773	11,300	6,865	10,000							
38	General	104120.5011	Debt Service - Interest	286,133	215,390	251,633	203,349	60% Rec Bond (19,908*60%=11,945); 100% PSB bond (tot=\$175,950); 40% FS#2 bond (38,634*40%=15,454)						
39	General	104120.5013	Bank Service Charges	5,531	5,600	6,426	6,500	increased based on actual						
40	General	104120.5014	Membership & Dues	5,134	5,985	5,688	5,985	See attached note.						
41	General	104120.5015	Meetings & Seminars	5,737	6,500	5,981	6,000	Various MASC meetings, ICMA Annual Conf., SC City Managers Assn. Meetings.						
42	General	104120.5016	Vehicle Fuel & Oil	1,467	2,000	1,366	1,750	reduced based on actual						
43	General	104120.5020	Electricity & Gas	3,864	5,000	3,776	4,000	reduced based on actual						
44	General	104120.5021	Telephone & Cable	8,097	9,956	9,354	10,952	increased to cover wireless service to tablets						
45	General	104120.5022	Water & Sewer	1,819	2,120	1,815	2,120							
46	General	104120.5025	Non-capital Tools & Equipment	1,244	1,250	331	1,250							
47	General	104120.5026	Maint & Service Contracts	21,310	37,035	23,094	38,935	See attached note.						
48	General	104120.5027	Machinery & Equipment Repair	184	1,000	91	1,000							
49	General	104120.5044	Cleaning & Sanitary Supplies	1,712	2,000	1,896	2,000							
50	General	104120.5049	Medical & Lab	843	800	589	800							
51	General	104120.5061	Advertising	7,551	7,600	6,229	7,600	covers all legal notice and FOIA requirements. Increased based on actual. Adding facebook ads.						
52	General	104120.5062	Insurance	18,382	19,434	18,016	21,662	50% of property, liability and flood on City Hall Building. Incl key employee bonds. Current rates plus 2% (12% for Flood).						
53	General	104120.5063	Rents & Leases	10,425	9,010	10,763	10,700	Copier lease (\$9,000), postage meter (\$1,400), post office box (\$300)						
54	General	104120.5064	Employee Training	8,839	23,706	16,581	83,968	includes provision for tuition reimbursement for all employees in good standing who submitted requests						
55	General	104120.5065	Professional Services	40,659	33,720	31,400	38,520	See attached note. Added \$3950 for Single Audit which is req'd if Federal \$ received is > \$750,000						
56	General	104120.5068	Election Expenses	609	-	534	1,000	municipal election & possible referendum in Nov 2017						
57	General	104120.5079	Miscellaneous & Contingency	13,659	17,910	14,454	17,910	See attached note.						
58														
59		Total General Government		1,424,346	\$ 1,520,601	\$ 1,413,884	\$ 1,639,193							
60			Change from Prior Year				8%	Increase/(Decrease) from FY17 budget.						
61														
62														
63														
64														
65														

Cell: H40

Comment: General Gov't, Membership & Dues:

Municipal Assn \$2,000

Sam's Club/Costco \$115

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

Intl. City Managers Assn. \$2000

GFOA = \$160

Post & Courier = \$400

SC Assoc of CPAs \$300

American Shore & Beach Preservation Assoc \$250

SC Beach Advocates \$500

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

Cell: H47

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

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

Typewriter maintenance (2) \$200

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

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

\$160 for extended warranty/maint new HVAC

\$300 qtrly cleaning of AC filters

\$125 termite bond renewal

\$200 monthly pest spraying

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

\$284 Chas County stormwater fee

\$86 Chas County disposal fee

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

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

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

\$1000 provision for HVAC repairs

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

\$900 Adobe Acrobat Pro DC subscription for City Hall

Cell: H55

Comment: Gen Gov't, Professional Services:

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

Flexible benefits plan admin (SHP) \$1000

Equifax credit monitoring \$750

SCLLR annual elevator inspection fee \$70

MASC Unemployment Compensation Svc Fee \$200

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

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

Lowcountry Drug Screening admin fee \$100

Misc videography for events and insurance records \$1500

Digitize historical records located in City Hall \$1500

Undesignated \$1000

Cell: H57

Comment: Gen Gov't, Miscellaneous & Contingency:

Charleston Chaplaincy \$1,000

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

Miscellaneous \$2,000

Annual appreciation event \$11,000

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

Refreshments for Gen Gov't dept \$750

Add tide tables from DHEC OCRM \$160

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18							
3														
4	General Fund Expenditures													
5														
66			<b>Police Department</b>											
67														
68	General	104410.5001	Salaries & Wages	1,265,156	1,412,034	1,246,079	<b>1,422,137</b>	2.7% COLA and 2% merit pool effective January 2018.						
69	General	104410.5002	Overtime Wages	97,897	108,354	126,421	<b>122,721</b>	added OT for Eclipse Event						
70	General	104410.5004	FICA Expense	101,809	116,310	102,642	<b>118,182</b>							
71	General	104410.5005	Retirement Expense	181,865	209,094	187,687	<b>243,229</b>	PORS rate is 16.24%. SCRS rate is 13.56%. Both are up 2% from FY17 based on current info from PEBA.						
72	General	104410.5006	Group Health Insurance	183,445	217,809	169,603	<b>211,860</b>	current rates plus PEBA projected increase of 3.3% effective 1/1/18						
73	General	104410.5007	Workers' Compensation	57,188	60,327	54,172	<b>72,876</b>	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
75	General	104420.5010	Printing & Office Supplies	14,770	14,000	15,818	14,000							
76	General	104420.5014	Membership & Dues	1,635	2,500	1,692	2,500	Incls SC & Int'l Police Chiefs Assoc, SCPD Accreditation Assoc, Gun Range, Chas Co Hazmat						
77	General	104420.5015	Meetings & Seminars	1,035	13,000	1,237	2,000							
78	General	104420.5016	Vehicle Fuel & Oil	69,307	108,739	61,737	75,000	based on \$2.40/gal UNL and last 12 months actual usage with pro rata adj for new patrol positions. Incls BSOs						
79	General	104420.5017	Vehicle Maintenance	37,642	44,000	45,566	<b>46,000</b>	increased based on actual.						
80	General	104420.5020	Electricity & Gas	30,690	31,000	30,314	31,000							
81	General	104420.5021	Telephone & Cable	45,839	65,857	60,118	<b>66,153</b>	see attached note. Increased to cover wireless service to tablets						
82	General	104420.5022	Water & Sewer	5,134	5,300	4,567	5,300							
83	General	104420.5025	Non-capital Tools & Equipment	2,547	8,616	2,001	2,000							
84	General	104420.5026	Maint & Service Contracts	48,514	54,804	54,596	<b>67,499</b>	see attached note.						
85	General	104420.5027	Machinery & Equipment Repair	8,818	8,500	5,895	8,500	Repairs to in-car cameras and radar units and batteries for portable radios						
86	General	104420.5041	Uniforms	17,688	20,715	18,007	20,715	incls taser batteries & uniform shirts w/ ballistic vests worn outside uniform						
87	General	104420.5044	Cleaning & Sanitary Supplies	1,373	1,750	1,261	1,750							
88	General	104420.5049	Medical & Lab Supplies	2,883	4,000	3,600	4,000	includes supplies for breathalyzer testing and forensics work. Also includes pre-employment screenings.						
89	General	104420.5062	Insurance	52,005	64,081	58,070	<b>73,162</b>	50% of property, liability, flood and undergrnd storage tank for PSB. Auto liab incr. Current rates + 2% (12% for Flood).						
90	General	104420.5063	Rents & Leases	2,419	2,400	3,293	<b>3,300</b>	copier operating lease. Added one copier (PD has a total of 2 copiers)						
91	General	104420.5064	Employee Training	8,669	8,980	5,939	8,980							
92	General	104420.5065	Professional Services	5,620	5,500	6,911	<b>85,500</b>	CALEA compliance, raccoon mgt, backflow testing, UST inspection fees. <b>Added \$80,000 placeholder for IT services</b>						
93	General	104420.5067	Contracted Services	52,549	5,000	1,050	5,000	coyote management						
94	General	104420.5079	Miscellaneous & Contingency	1,669	3,250	2,211	3,250							
95	General	104420.5081	Canine Kennel Expenses	889	1,000	223	1,000							
96		<b>Total Police Department</b>		<b>2,299,055</b>	<b>\$ 2,596,920</b>	<b>\$ 2,270,707</b>	<b>\$ 2,717,614</b>							
97			<b>Change from Prior Year</b>				<b>5%</b>	<b>Increase/(Decrease) from FY17 budget</b>						
98														
99														
100														
101														
102														
103														
104														
105														
106														
107														
108														

Cell: H81

Comment: Police Dept Telephone & Cable:

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

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

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

Monthly data & phone -  $\$1000 \times 12 = \$12,000$  (incr \$1500 fr FY17)

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

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

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

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

Moved Comcast internet service for Connector cameras to Muni Atax.

Cell: H84

Comment: Police Department Maintenance & Service Contracts:

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

security system =  $\$100 \times 4$  (evidence room) +  $\$100 \times 4 = \$800$  (up from \$560 in FY16)

NCIC annual maintenance = \$700

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

elevator maint =  $\$1,000 \times 4 = \$4,000$

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

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

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

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

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

HVAC maintenance - \$3,200

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

hood inspection \$300

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

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

Fire alarm system inspection \$175

Sonitrol panic alarm for Interview Room 2 \$440

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

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

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

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

Power DMS accreditation software subscription for electronic CALEA submissions \$1,500

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

Survey Monkey annual fee for accreditation citizen survey \$250

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

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

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

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

Cell: H125

05/01/17

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18							
3														
4	General Fund Expenditures													
5														
109			<b>Fire Department</b>											
110														
111	General	104510.5001	Wages and Salaries	1,604,846	1,608,937	1,612,095	1,650,080	2.7% COLA and 2% merit pool effective January 2018.						
112	General	104510.5002	Overtime Wages	274,152	268,110	308,983	297,593	added OT for Eclipse Event						
113	General	104510.5003	Part-time Wages	6,309	20,000	13,969	20,000							
114	General	104510.5004	FICA Expense	142,115	145,124	146,439	150,527	7.65% of Salaries						
115	General	104510.5005	Retirement Expense	262,621	269,350	279,961	318,676	PORS rate is 16.24%. SCRS rate is 13.56%. Both are up 2% from FY17 based on current info from PEBA.						
116	General	104510.5006	Group Health Insurance	243,964	246,335	243,466	264,262	current rates plus PEBA projected increase of 3.3% effective 1/1/18						
117	General	104510.5007	Workers' Compensation	71,340	72,048	66,703	86,079	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
118	General	104510.5008	Unemployment Compensation	-	-	-	-							
119	General	104520.5010	Printing & Office Supplies	6,067	6,500	5,572	6,500							
120	General	104520.5014	Membership & Dues	2,564	2,300	2,108	2,300	NFPA, SC Fire Chiefs Assoc, SC Assoc of Arson Investigators, SC Fire Marshals.						
121	General	104520.5015	Meetings & Seminars	-	500	-	500							
122	General	104520.5016	Vehicle Fuel & Oil	16,196	19,796	15,266	19,000	based on \$2.40/gal UNL & \$2.10/gal Diesel & last 12 months actual usage						
123	General	104520.5017	Vehicle Maintenance	61,282	70,000	67,995	70,000	incl 1 major PM each year + 3 routine (oil change, etc).						
124	General	104520.5020	Electricity & Gas	44,698	44,500	43,080	44,500							
125	General	104520.5021	Telephone & Cable	49,442	62,804	55,132	63,056	see attached note.						
126	General	104520.5022	Water & Sewer	10,240	10,600	9,627	10,600							
127	General	104520.5025	Non-capital Tools & Equipment	7,636	4,700	6,051	4,700							
128	General	104520.5026	Maint & Service Contracts	57,292	62,149	66,198	65,675	see attached.						
129	General	104520.5027	Machinery & Equipment Repair	11,999	10,000	8,465	10,000							
130	General	104520.5041	Uniforms	17,933	22,500	16,301	20,000	reduced based on actual						
131	General	104520.5044	Cleaning & Sanitary Supplies	3,642	4,000	3,873	4,000							
132	General	104520.5049	Medical & Lab Supplies	15,508	15,000	16,283	15,000	Includes medical supplies, tools for EMT services and annual physicals for all personnel						
133	General	104520.5062	Insurance	85,169	89,932	84,537	101,687	50% of prop, liab, flood & undrgrnd storage tank at PSB, 100% for FS#2. Auto liab incr. Curr rates + 2% (12% for Flood).						
134	General	104520.5063	Rents & Leases	1,729	3,500	1,812	2,500	Copier/equipment. Reduced based on actual						
135	General	104520.5064	Employee Training	6,508	15,000	5,090	10,000	reduced based on actual						
136	General	104520.5065	Professional Services	5,196	4,000	5,950	6,000	increased based on actual. Includes UST testing, fire extinguisher testing, air quality testing & ladder testing.						
137	General	104520.5079	Miscellaneous & Contingency	6,284	6,000	4,153	6,000	increased based on actual						
138	General	104520.5080	Volunteer Fire Points	965	2,000	1,219	2,000							
139														
140		Total Fire Department		3,015,696	\$ 3,085,685	\$ 3,090,327	\$ 3,251,235							
141			Change from Prior Year				5%	Increase/(Decrease) from FY17 budget.						
142														
143														
144														
145														
146														

Comment: Fire Dept Telephone & Cable:  
Monthly cellular -  $\$250 \times 12 = \$3,000$   
Monthly wireless cards -  $\$38 \times 10 \times 12 = \$4,560$   
Monthly Nuvox data & phone -  $\$1840 \times 12 = \$22,080$   
Monthly Chas Co radio fee -  $\$38 \times 58 \text{ radios} \times 12\text{mos} = \$26,448$  (up from \$25,992 in FY17)  
Metro ethernet line for secure data transfer with CCCD (\$7,172)  
Monthly service for 1 tablet ( $\$21 \times 12 = \$252$ )

Cell: H128  
Comment: Fire Department Maintenance & Service Contracts:  
pest mgt  $\$16 + 37/\text{month} = \$636$   
bay door svc contract ( $\$440 \text{ PSB} + \$330 \text{ FS2}$ )  $\times 4 = \$3,080$   
alarm monitoring svc both stations = \$515  
Firehouse reporting software maintenance = \$2,400 + \$2,500 new IOP share of Firehouse records mgt administrator at Chas Co Consolidated Dispatch  
generator maint =  $\$505 + \$1010 = \$1,515$   
elevator maint =  $(\$320 \times 4) + (\$715 \times 4) = \$4,140$   
mandatory \$3,750 5yr rupture valve test on all elevators as required by LLR ( $\$2500 \times 1.5 \text{ elevators}$ )  
SIFD or Mt. Pleasant training facility maint = \$1,000  
walkie radio maint =  $\$10 \times 49 \times 12\text{mos} = \$5,880$   
mobile radio maint -  $\$11 \times 10 \times 12\text{mos} = \$1,320$   
MDT Visinet (silent dispatching system) license =  $\$708 \times 8 \text{ MDTs} = \$5,664$   
sprinkler sys maint = \$525  
hood and wet riser inspection= \$500  
HVAC maint =  $\$2725$  (50% of PSB) +  $\$2700$  for FS2 = \$5,230  
weekly housekeeping =  $\$377.50 \times 12 = \$4,530$   
stormwater fee = \$350 (1/2 of estimated PSB) + \$ FS2 \$260  
gateway and Sonicwall security software, split between depts = \$430  
pressure wash exterior (Sta 2 \$800 + 50% of PSB \$1,000) = \$1,800  
fire inspection sys subscription service (Mobile Eyes) = \$2,500  
AED maintenance = \$2700  
maint contract on "jaws of life" equipment \$800  
fire alarm system inspection \$525  
surveillance system maint \$630  
\$4,755 annual subscription service on NFPA/OSHA compliance software  
\$2,500 to repaint PSB lobby and other areas as needed  
\$340 for preventative maint on 2 gear extractors (industrial washing machines for gear)  
\$1900 for onsite annual pump testing  
general maint = \$3,000 to cover HVAC, plumbing and electrical repairs, compressor testing, typewriter maint, fire extinguisher maint, AED repairs and bay door repairs

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18							
3														
4	General Fund Expenditures													
5														
147			<b>Public Works Department</b>											
148														
149	General	104610.5001	Wages and Salaries	494,318	501,140	501,207	<b>518,274</b>	2.7% COLA and 2% merit pool effective January 2018.						
150	General	104610.5002	Overtime Wages	7,134	13,400	14,323	<b>13,535</b>							
151	General	104610.5004	FICA Expense	37,821	39,362	38,861	<b>40,683</b>	7.65% of Salaries						
152	General	104610.5005	Retirement Expense	55,656	59,481	58,821	<b>72,113</b>	SCRS rate is 13.56%. This is up 2% from FY17 based on current info from PEBA.						
153	General	104610.5006	Group Health Insurance	65,488	66,924	66,640	<b>68,284</b>	current rates plus estimated 3.3% increase effective 1/1/18						
154	General	104610.5007	Workers' Compensation	28,984	30,023	27,034	<b>35,865</b>	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
156	General	104620.5010	Printing & Office Supplies	647	1,000	662	1,000							
157	General	104620.5014	Membership & Dues	445	500	462	500							
158	General	104620.5015	Meetings & Seminars	-	250	-	250							
159	General	104620.5016	Vehicle Fuel & Oil	49,037	63,474	49,000	58,000	based on \$2.40/gal UNL & \$2.10/gal Diesel & last 12 months actual usage						
160	General	104620.5017	Vehicle Maintenance	93,521	85,000	73,102	85,000							
161	General	104620.5020	Electricity & Gas	69,378	86,900	74,039	86,900	Incls some streetlights. Incls new NPDES wash-down facility.						
162	General	104620.5021	Telephone & Cable	10,381	10,344	10,728	<b>10,952</b>	Increased based on actual plus wireless service for 1 tablet.						
163	General	104620.5022	Water & Sewer	789	1,700	1,566	1,700							
164	General	104620.5025	Non-capital Tools & Equipment	1,347	5,500	5,089	2,000	reduced back to prior level. FY17 included a provision for skid steer attachment						
165	General	104620.5026	Maint & Service Contracts	3,058	5,700	3,860	<b>9,700</b>	incls \$1500 for pump-out of separator holding tank. Added \$4,000 for maint contracts per Hill report						
166	General	104620.5027	Machinery & Equipment Repair	4,079	4,000	2,534	4,000							
167	General	104620.5041	Uniforms	5,902	7,000	6,971	7,000	replacement tshirts & hats, weekly uniform service, increased based on actual.						
168	General	104620.5044	Cleaning & Sanitary Supplies	2,663	3,500	1,896	3,500							
169	General	104620.5049	Medical & Lab Supplies	3,600	3,500	3,300	3,500	incls safety gloves and glasses and random drug screens for CDL drivers.						
170	General	104620.5054	Street Signs	2,142	4,000	4,504	4,000	only covers replacements for street name signs						
171	General	104620.5062	Insurance	25,154	30,198	28,945	<b>37,861</b>	includes property, liability, underground fuel tank and flood. Auto liab incr. Current rates plus 2% (12% for Flood).						
172	General	104620.5063	Rents & Leases	152	150	144	<b>250</b>	increased level of in-house welding. This is the rental of the welding gas tank.						
173	General	104620.5064	Employee Training	-	300	-	300	most training for PW employees happens in-house at no cost.						
174	General	104620.5065	Professional Services	1,630	2,000	1,000	2,000	annual testing of underground storage tanks (\$625) and annual DHEC UST fee (\$800). Added backflow test.						
175	General	104620.5066	Temporary Labor	167,108	173,160	168,842	<b>177,450</b>	6 Temps 4 days a week and 7 Temps 1 day a week, all year. Added 1 temp for Sat debris in peak season. 75% of this expense is offset with a transfer (included in General Fund Revenue) from the Municipal Atax Fund. Vendor incr rate .33 per hour effective 1/1/17.						
176	General	104620.5067	Contracted Services	300	1,000	300	1,000	provision for fees for yard debris taken to 4B dumpsite in Mt. Pleasant. Also covers community Shred Day(s)						
177	General	104620.5079	Miscellaneous & Contingency	1,016	1,000	1,586	1,000	for instance, locks, batteries, repl plants and mailboxes, cold weather covers for irrigation, de-icer						
178	General	104620.5089	Garbage Cart Procurement	7,590	7,800	7,541	7,800	purchase 100 carts.						
179		Total Public Works		1,139,341	\$ 1,208,306	\$ 1,152,955	\$ 1,254,418							
180			Change from Prior Year				4%	Increase/(Decrease) from FY17 budget.						
181														
182														
183														
184														
185														



	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months Ending 1/31/17	Budgeted							
2	Fund	Account #	Account Description	FY 2015-16	FY 2016-17		FY 2017-18							
3														
4	General Fund Expenditures													
5														
186			<b>Building and Planning Department</b>											
187														
188	General	104710.5001	Wages and Salaries	232,712	236,744	235,468	<b>245,883</b>	2.7% COLA and 2% merit pool effective January 2018.						
189	General	104710.5002	Overtime Wages	91	1,342	190	<b>1,409</b>							
190	General	104710.5004	FICA Expense	17,139	18,214	17,355	<b>18,918</b>	7.65% of Salaries						
191	General	104710.5005	Retirement Expense	25,837	27,523	26,868	<b>33,533</b>	SCRS rate is 13.56%. This is up 2% from FY17 based on current info from PEBA.						
192	General	104710.5006	Group Health Insurance	33,024	33,805	33,662	<b>34,489</b>	current rates plus estimated 3.3% increase effective 1/1/18						
193	General	104710.5007	Workers' Compensation	2,237	2,403	1,923	<b>2,880</b>	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
194	General	104720.5010	Printing & Office Supplies	10,324	12,500	11,631	12,500							
195	General	104720.5014	Memberships & Dues	740	1,000	377	1,000							
196	General	104720.5015	Meetings & Seminars	419	1,000	200	1,000	covers attendance at Business License Officers Association meetings						
197	General	104720.5016	Vehicle Fuel & Oil	3,231	3,830	3,545	<b>4,000</b>	based on \$2.40/gal UNL & \$2.10/gal Diesel & last 12 months actual usage						
198	General	104720.5017	Vehicle Maintenance	576	1,000	1,158	1,000							
199	General	104720.5020	Electricity & Gas	3,864	5,000	3,776	<b>4,000</b>	reduced based on actual						
200	General	104720.5021	Telephone & Cable	4,149	5,100	4,830	<b>5,352</b>	increased for wireless service to 1 tablet						
201	General	104720.5022	Water & Sewer	1,639	1,600	1,635	1,600							
202	General	104720.5025	Non-capital Tools & Equipment	108	300	134	300							
203	General	104720.5026	Maint & Service Contracts	7,188	7,500	7,785	7,500	pest control, housekeeping, HVAC svc, generator maint, hurricane shutter maint, general maint as needed						
204	General	104720.5027	Machinery & Equipment Repair	93	500	-	500							
205	General	104720.5041	Uniforms	396	500	396	500							
206	General	104720.5044	Cleaning & Sanitary Supplies	496	500	368	500							
207	General	104720.5049	Medical & Lab	56	100	56	100							
208	General	104720.5062	Insurance	7,678	8,623	7,698	<b>9,085</b>	Includes 50% of property, liability and flood on City Hall Building. Current rates + 2% (12% for Flood).						
209	General	104720.5063	Rents & Leases	626	1,500	607	800	copier rent, reduced based on actual						
210	General	104720.5064	Employee Training	771	1,300	1,592	1,300							
211	General	104720.5065	Professional Services	6,578	50,500	8,282	<b>70,500</b>	computer softwr program support (\$3,000), flood letter (\$3,000) & BOZA & Plan Commission legal svcs (\$4,500 total, \$1,000 of which is training). \$5,000 for special projs and \$5,000 for services requested by the Planning Commission (i.e. analysis of septic vs sewer system). <b>Added \$50,000 for contracted Building Maintenance manager</b>						
212	General	104720.5079	Miscellaneous & Contingency	335	500	396	500							
213														
214		<b>Total Building &amp; Planning</b>		<b>360,307</b>	<b>\$ 422,883</b>	<b>\$ 369,933</b>	<b>\$ 459,148</b>							
215			<b>Change from Prior Year</b>				<b>9%</b>	<b>Increase/(Decrease) from FY17 budget.</b>						
216														
217														
218														
219														
220														
221														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18							
3														
4	General Fund Expenditures													
5														
222			<b>Recreation Department</b>											
224	General	104810.5001	Wages and Salaries	329,700	336,918	345,265	<b>349,457</b>	2.7% COLA and 2% merit pool effective January 2018.						
225	General	104810.5002	Overtime Wages	11,880	8,901	18,308	<b>17,838</b>	Increase based on actual						
226	General	104810.5003	Part-time Wages	188,326	200,320	187,128	<b>207,400</b>	Staff for games, wknds, events, grnds & maint, camps, scorekpers, officials, trainer, etc., incr based on actual						
227	General	104810.5004	FICA Expense	39,121	41,780	40,001	<b>43,964</b>	7.65% of Salaries						
228	General	104810.5005	Retirement Expense	38,901	42,867	41,854	<b>53,195</b>	SCRS rate is 13.56%, including a 2% incr per estimate fr PEBA.						
229	General	104810.5006	Group Health Insurance	54,291	58,846	58,607	56,699	current rates plus estimated 3.3% increase effective 1/1/18						
230	General	104810.5007	Workers' Compensation	10,804	11,097	9,788	<b>13,427</b>	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
231	General	104810.5008	Unemployment Compensation	2,129	-	81	-							
232	General	104820.5010	Printing & Office Supplies	9,601	10,500	10,416	10,500							
233	General	104820.5014	Memberships & Dues	1,270	1,600	1,287	1,600							
234	General	104820.5015	Meetings & Seminars	788	2,000	1,361	2,000							
235	General	104820.5016	Vehicle Fuel & Oil	3,122	3,962	2,674	<b>4,000</b>	based on \$2.40/gal UNL & \$2.10/gal Diesel & last 12 months actual usage						
236	General	104820.5017	Vehicle Maintenance	961	2,000	1,003	2,000							
237	General	104820.5020	Electricity & Gas	36,153	37,000	36,318	37,000							
238	General	104820.5021	Telephone & Cable	11,663	13,740	13,822	<b>13,992</b>	increase for wireless service for one tablet						
239	General	104820.5022	Water & Sewer	3,752	4,240	4,044	4,240							
240	General	104820.5025	Non-capital Tools & Equipment	2,651	1,800	2,312	1,800							
241	General	104820.5026	Maint & Service Contracts	37,709	32,585	36,994	<b>38,600</b>	expenses related to cardio equip, ballfield lights, HVAC, playground, fields, building, powerwashing,etc. Increase relates to additional field conditioning supplies, mosquito control and stormwater fee increase.						
242	General	104820.5027	Machinery & Equipment Repair	1,847	2,500	3,997	2,500							
243	General	104820.5041	Uniforms	1,610	1,950	1,307	1,950							
244	General	104820.5044	Cleaning & Sanitary Supplies	4,108	4,750	4,081	4,750							
245	General	104820.5049	Medical & Lab Supplies	760	800	681	800							
246	General	104820.5062	Insurance	34,517	39,100	35,706	<b>42,200</b>	includes property, liability and flood. Current rates + 2% (12% for Flood).						
247	General	104820.5063	Rents & Leases	3,003	3,700	2,985	3,700	Copier, Port-a-john, Pest control, Pay phone & Helium tank.						
248	General	104820.5064	Employee Training	874	2,300	1,905	2,300	Seminars, workshops and employee wellness program.						
249	General	104820.5065	Professional Services	105	115	105	115							
251	General	104820.5079	Miscellaneous & Contingency	3,140	3,500	3,369	3,500							
252	General	104830.5088	5 & Under Groups	511	750	591	750							
253	General	104830.5091	Programs	2,379	2,500	2,867	<b>3,000</b>	Includes gymnastics, tennis, TKD, exercise, fencing, etc. Incr for replacement of exercise supplies.						
254	General	104830.5092	Special Activities/Events	17,877	20,500	19,775	<b>22,000</b>	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. Increased slightly for FY18. All these programs continue to be popular.						
255	General	104830.5093	Summer Camps	14,173	14,000	11,667	<b>14,500</b>							
256	General	104830.5095	Theme Activities	1,969	2,000	1,893	2,000	Includes children's holiday workshops and activites						
257	General	104830.5096	Middle School Activities	4,309	5,500	1,167	2,500	participation in these events have been declining						
258	General	104830.5097	Adult Sports	12,837	14,000	13,295	14,000							
259	General	104830.5098	Youth Sports	37,901	30,000	33,748	<b>35,000</b>	Increased due to popularity of programs. Includes summer specialty camps (basketball camp, volleyball clinic, soccer clinic)						
260	General	104830.5099	Keenagers	3,312	3,000	1,636	3,000							
261		<b>Total Recreation Department</b>		<b>928,054</b>	<b>\$ 961,120</b>	<b>952,038</b>	<b>\$ 1,016,277</b>							
262			<b>Change from Prior Year</b>				<b>6%</b>	<b>Increase/(Decrease) from FY17 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	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18							
3														
4	General Fund Expenditures													
5														
263			<b>Judicial and Legal</b>											
264														
265	General	104910.5001	Wages and Salaries	\$ 61,045	\$ 61,701	\$ 62,460	\$ 64,068	2.7% COLA and 2% merit pool effective January 2018.						
266	General	104910.5002	Overtime Wages	5,910	2,814	5,933	2,946							
267	General	104910.5003	Part-time Wages	17,082	18,000	16,200	18,000	Judge Molony covers both Municipal and Livability Courts. Also a provision for substitute judge if necessary						
268	General	104910.5004	FICA Expense	6,433	6,312	6,475	6,504	7.65% of Salaries						
269	General	104910.5005	Retirement Expense	9,328	9,539	9,608	11,528	SCRS rate is 13.56%, including a 2% incr per estimate fr PEBA.						
270	General	104910.5006	Group Health Insurance	6,006	6,138	6,112	6,265	current rates plus estimated 3.3% increase effective 1/1/18						
271	General	104910.5007	Worker's Compensation	269	242	209	288	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
272	General	104920.5010	Printing & Office Supplies	4,409	4,500	4,882	4,500							
274	General	104920.5014	Memberships & Dues	110	200	127	200							
275	General	104920.5015	Meetings & Seminars	386	800	760	800							
276	General	104920.5021	Telephone & Cable	3,076	3,540	3,803	3,540							
277	General	104920.5025	Non-capital Tools & Equipment	810	800	53	800							
278	General	104920.5026	Maint & Service Contracts	2,855	6,800	3,402	6,800	includes annual maintenance on JEMS system. Incls maint for online payment system.						
279	General	104920.5027	Machinery & Equipment Repair	-	-	-	-							
280	General	104920.5062	Insurance	548	552	495	584							
281	General	104920.5064	Employee Training	720	2,000	218	2,000							
282	General	104920.5065	Professional Services	176,555	181,000	148,115	189,000	While YTD expenses are lower than anticipated, the budget is increased to maintain sufficient funds to cover unplanned professional (legal, etc) expenses, 5-yr review of employee handbook and software expense related to E-Citation compliance (state-wide mandate to digital criminal and traffic tickets by Jan 2018).						
283	General	104920.5079	Miscellaneous & Contingency	594	850	78	850	incls provision for juror payments						
284														
285		Total Judicial and Legal		296,137	\$ 305,788	268,931	\$ 318,672							
286			Change from Prior Year				4%	Increase/(Decrease) from FY17 budget.						
287														
288														
289														
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291														
292														
293														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18							
3														
4	General Fund Expenditures													
5														
294			Parking Department (includes BSOs and parking lot staff)											
295														
296	General	105710.5002	Overtime Wages	\$ 7,278	\$ 7,000	\$ 9,892	\$ 3,505							
297	General	105710.5003	Part-time Wages	92,144	92,560	103,625	116,820	Ten Beach Service Officers, roughly March thru Sept. Offset by transfers in fr Muni Atax Fund.						
298	General	105710.5004	FICA Expense	7,534	7,616	8,684	9,205	7.65% of Salaries						
299	General	105710.5005	Retirement Expense	686	903	965	-							
300	General	105710.5006	Group Health Insurance	-										
301	General	105710.5007	Workers' Compensation	2,161	4,747	4,001	6,654	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
302	General	105720.5010	Printing & Office Supplies	-	-	-	-							
303	General	105720.5013	Bank Service Charges	-	-	-	-							
304	General	105720.5025	Non-capital Tools & Equipment	-	-	-	-							
305	General	105720.5026	Maint & Service Contracts	-	-	-	-	Operating expenses covered in Muni Accommodations Fee Budget						
306	General	105720.5027	Machinery & Equipment Repair	-	-	-	-							
307	General	105720.5062	Insurance	-	-	-	-							
308	General	105720.5079	Miscellaneous & Contingency	-	-	-	-							
309														
310														
311		Total Parking Meter Dept		109,802	112,826	\$ 127,166	\$ 136,184							
312			Change from Prior Year				21%	Increase/(Decrease) from FY17 budget.						
313														
314														
315														
316		TOTAL GENERAL FUND EXPENDITURES			9,659,217	\$ 10,296,581	\$ 9,725,452	10,896,650						
317		5.8% Increase/(Decrease) from FY17 budget.												
318														
319		General Fund Transfers Out:												
320		103900.5901	To Capital Projects - Budget	515,442	576,837	1,015,442	324,998							
321		103900.5901	To Capital Projects - year end gains	500,000	-									
322		103900.5901	To Disaster Recovery - year end gains	50,000										
323														
324		GENERAL FUND EXP & TRANSFERS OUT			\$ 10,724,659	\$ 10,873,418	\$ 10,740,894	11,221,649						
325		Change from Prior Year						3%	Increase/(Decrease) from FY17 budget.					
326														
327		GEN FUND REVENUES & TRANSFERS IN			\$ 10,854,217	10,873,418	\$ 11,039,411	11,221,649						
328		Change from Prior Year						3%	Increase/(Decrease) from FY17 budget.					
329														
330		GENERAL FUND SURPLUS / (DEFICIT)			\$ 129,558	\$ 0	\$ 298,517	\$ -						

General Fund Revenues

9,957,300.00

Page 5

Transfers to General Fund

1,264,348.50

Page 5

General Fund Expenditures

(10,896,650.48)

Page 18

Transfers out of Gen Fund

(324,998.02)

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Balanced budget = 0

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	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes						
3													
4	Capital Projects Fund Revenues									Fiscal Year Operating Budget DRAFT #3			
5													
6	203450.1111	Grant Income	-	67,500	11,543	700,000	\$200,000 in CTC grants and \$500,000 Rural Infrastructure Grant for Drainage Phase II project						
7	203450.4111	Grant Income	11,543	256,500	-	-							
8	203500.4501	Miscellaneous Revenue	8,928	-	1,000	-							
9	203500.4505	Interest Income	15,146	11,000	23,397	23,000	recent 12 months actual						
10	203500.4512	Proceeds from Bonds	-										
11													
12	TOTAL CAPITAL PROJ REVENUES		35,616	335,000	35,939	723,000							
13													
14	203900.4901	Transfers IN from Gen Fund	1,015,442	576,837	1,015,442	324,998							
15	203900.5901	Transfers OUT	(63,000)		-								
16													
17	TOTAL CAPITAL PROJ TRANSFERS		952,442	576,837	1,015,442	324,998							
18													
19	TOTAL CAPITAL PROJ REV NET OF TRANSFERS		988,058	911,837	1,051,381	1,047,998							
20													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes						
3													
21	Capital Projects Fund Expenditures												
22													
23	204140.5013	Gen Gov't Bank Service Charges	-	60	-	60							
24	204140.5025	Gen Gov't Non-capital Tools	4,037	36,100	22,964	20,250	replace Council Chamber and City Hall furniture as needed (\$8,000). Two ipads for City hall (\$3,000), add'l security cameras at City Hall (\$1,500), repl digital camera (\$750), add smart tv for meetings in conference room (\$2,000), provision for equip, etc for new HR and parttime positions (\$5,000)						
25	204140.5026	Gen Gov't Maint & Service	8,678	10,000	11,704	2,100	50% of year 1 City Hall maintenance priorities per the Hill Construction report						
26	204140.5065	Gen Gov't Professional Services	-	33,000	13,289	18,000	Microsoft Office 365 licensing software and email software for all City users.						
27	204140.5085	Gen Gov't Capital Outlay	-	195,323	19,689	135,000	Integrated Financial Software Pkg (\$122,000). 50% of Radio repl (\$5,000) only with failure. Repl HVAC (\$8000-only with failure)						
28													
29	204440.5025	Police Dept Non-capital Tools/Equip	7,536	3,000	4,405	6,100	replace 3 desktop computers, 1 laptop and 1 printer						
30	204440.5026	Police Dept Maintenance & Svc	449		-	61,746	25% of PSB year 1 maintenance priorities per the Hill Report						
31	204440.5041	Police Dept Uniforms	1,399		-								
32	204440.5085	Police Dept Capital Outlay	61,685	24,500	33,214	319,250	replace computer server (\$12,000), 50% of cost to replace all Police radios (\$245,000*50%=\$122,500), repl ACO pickup truck (\$30,000), 50% of cost to replace security locks on all doors at the PSB (\$30,000) and 25% of cost to replace PSB roof (\$124,750)						
33													
36	204540.5017	Fire Dept Vehicle Maintenance	24,199		17,517								
37	204540.5025	Fire Dept Non-capital Tools/Equip	3,928	16,510	6,356	14,000	repl two laptops (\$3,000), replace in-truck communication & hearing protection system for two trucks (\$6,000), add security cameras at FS#2 (\$5,000)						
38	204540.5026	Fire Dept Maintenance & Service	605		-	101,208	25% of PSB and 50% of FS#2 year 1 maintenance priorities per the Hill Report						
39	204540.5065	Fire Dept Professional Services	6,303		2,196								
40	204540.5085	Fire Dept Capital Outlay	177,126	115,000	276,185	289,750	Retainage on PSB (pending) \$15,000, 50% of cost to replace 8 mobile vehicle radios (\$20,000 from reserves), 50% of cost to replace PSB security locks (\$30,000), progress pmts on 75' Ladder truck (\$100,000) and 25% of cost to replace PSB roof (\$124,750)						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes						
3													
41	Capital Projects Fund Expenditures, continued												
44													
45	204640.5017	PubWks Vehicle Maintenance	1,257		-								
46	204640.5025	PubWks Non-capital Tools & Equip	3,329		4,071								
47	204640.5026	Public Works Maintenance	2,747	-	-	15,913	50% of year 1 Public Works maintenance priorities per the Hill report						
48	204640.5079	Public Works Miscellaneous	-	75,000	-	75,000	provision for undergrounding utility lines. <b><i>Any unspent funds will be reserved at year-end to save for future projects.</i></b>						
49	204640.5084	PubWks Constr in Progress	3,111	364,250	8,151	1,656,868	75% of cost to complete Phase II Drainage Project (45th-52nd Avenue). Offset by \$500,000 Rural Infrastructure Grant, \$200,000 in CTC grants and approx \$820,000 in reserves on hand.						
50	204640.5085	Public Works Capital Outlay	25,116	578,863	11,835	433,338	50% of cost to repl 2 underground storage tanks (\$123,338), repl fuel canopy (30,000), 50% of walkie radio repls w/ failure (\$5,000*2*50%=\$5000) and 1/3rd of new Mack Garb Trk (fr reserves - \$75,000). \$200,000 to finish NPDES project at PWks site.						
51	204640.5086	Public Works Drainage Conting.	-	30,000	-	35,000	Annual contingency for drainage repairs.						
52	204640.5086	Public Works Drainage - Eadies	104,750	96,800	96,438	100,100	4th year of 5-year ditch maintenance cycle plus \$20,000 allowance for unexpected needs.						
53													
54	204740.5025	Building Dept Non-capital Tools	4,710		5,029								
55	204740.5026	Building Dept Maint & Service	24,270		24,270								
56	204740.5085	Building Dept Capital Outlay	-	25,000	-	36,000	repl HVAC on Building Dept side of City Hall (only with failure-\$8000) & repl pickup truck \$28,000						
57													
58	204840.5026	Recreation Dept Non-capital Tools	23,681	23,000	19,174	34,600	repl 2 desktop computers (\$2,000), approx 3 pieces of cardio room equipment (\$13,000), indoor water fountains (\$600), backpack blower/vacuum (\$1500), lobby furniture (\$3000) kitchen appliances (\$1500 - only w/ failure) and folding tables & cart (\$5000), outdoor planters & benches (\$6000), repl youth pitching machine (\$2000)						
59	204840.5026	Recreation Dept Maintenance	11,430	2,000	17,281	20,500	exterior painting of porch ceilings, posts and supports on expansion (\$15,000); improvements to existing cardio room (\$5,500)						
60	204840.5085	Recreation Dept Capital Outlay	10,166	207,500	9,798	85,000	repl HVAC in expansion (\$30,000 only w/ failure), replace interior basketball goals with a retractable system (\$40,000), replace radios (from reserves-\$15,000)						
63													
64	TOTAL CAPITAL PROJ EXPENDITURES		510,512	1,835,906	603,565	3,459,782							
65						88%	Increase/(Decrease) from FY17 budget						
66													
67	TOTAL CAP PROJ SURPLUS/(DEFICIT)						Apprx \$1,593,000 of this amount will be funded from reserves on hand for 52nd to 57th Ave drainage (\$820,000), radio repl (\$167,500), fire trk repl (\$100,000), garbage truck repl (\$75,000) and Hill Rpt YR1 priorities (\$430,000). Balance of approx \$818,000 will be funded with existing CPF reserves which are expected be be approx \$1,919,000 at 6/30/17.						
68													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes						
3													
69	Municipal Accommodation Fee Fund Revenues												
70													
71	303450.4105	Municipal Accom Fee	967,728	1,040,000	966,890	967,000	based on recent 12 months actual						
72	303450.4106	County Accom Tax	485,093	490,000	485,093	437,000	based on recent projection from Charleston County						
73	303500.4504	Sale of Assets	15,750		14,487								
74	303500.4505	Interest Income	5,638	3,000	9,978	10,000	based on recent 12 months actual						
75	303450.4111	Grant Income	-										
76	303860.5805	Proceeds from Capital Leases	-	-	-								
77													
78	TOTAL MUNI ACC FEE REVENUES		1,474,209	1,533,000	1,476,448	1,414,000							
79													
80	303900.4901	Operating Transfers In	-		-								
81	303900.5901	To Gen Fund for Beach Svcs Officers	(102,475)	(104,113)	(102,475)	(136,183)							
82	303900.5901	To Gen Fund for PW Temps	(125,331)	(129,870)	(125,331)	(133,088)							
83	303900.5901	To Gen Fund for PW Fuel	(24,518)	(31,737)	(24,518)	(29,000)							
84	303900.5901	To Gen Fund for Police Patrol Officers	(63,312)	(64,496)	(64,496)	(69,548)							
85	303900.5901	To Gen Fund for Firefighters	(237,616)	(240,840)	(240,840)	(260,352)							
86	303900.5901	To Gen Fund for PT Summer Clerical City Hall	-	-	-	(19,896)							
87	303900.5901	To Island-wide Beach Maintenance Func	-	-	-	-							
88	303900.5901	Transfer to Marina	-	(40,000)	-	-							
89													
90	TOTAL MUNI ACC FEE TRANSFERS		(553,252)	(611,056)	(557,660)	(648,067)							
91													
92	MUNI ACC FEE REVENUES NET OF TRANSFERS		920,957	921,944	918,787	765,934							
93													



	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes						
94	Municipal Accommodation Fee Fund Expenditures												
96	304120.5009	General Gov't-Principal	62,000	64,000	62,000	68,000	40% of \$170,000 principal on Rec Building GO Debt						
97	304120.5011	General Gov't-Interest	10,080	9,038	9,559	7,963	40% of \$19,908 interest on Rec Building GO Debt						
98	304120.5013	General Gov't Bank Service Charges	90	100	96	100							
99	304120.5020	General Gov't Electric & Gas	189	300	364	400	service to Breach Inlet welcome sign						
100	304120.5026	General Gov't Maint & Service	21,842	23,500	12,427	29,550	trim & repl roadside palms as needed (\$8,500), incr streetprint refurb/adds (\$20,000), Hill Rpt (\$1050)						
101	304120.5054	General Gov't Signs		60,000		30,000	provision for costs associated with signs, including beach parking mgt signs						
103	304120.5065	General Gov't Professional Services	472	560	430	560	SC DHEC water sampling costs (approx \$35 per test * 16 tests = \$560).						
104	304120.5079	General Gov't Miscellaneous	15,041	19,000	15,239	16,000	holiday decorations, lift for Front Beach lights, repl lights, flags.						
105	304120.5085	General Gov't Capital Outlay	11,797	48,323	31,766	2,500	25% of Radio replacements (\$10,000*25% - only with failure)						
106													
107	304420.5021	Police Dept Telephone & Cable	-	-	-	7,100	Comcast and Skyline internet service for cameras at IOP Connector & at Rifle Range Rd						
108	304420.5025	Police Dept Non-capital Tools	25,714	13,300	29,177	11,400	one fully ruggedized mobile data terminal (\$4,800) and 22 active shooter response vests (\$300 each)						
110	304420.5026	Police Dept Maintenance				30,873	12.5% of PSB year 1 maintenance priorities per the Hill Report						
111	304420.5067	Police Dept Contracted Servies	11,203	22,000	9,888	22,000	additional coverage from Charleston County deputies for the summer						
112	304420.5085	Police Dept Capital Outlay	121,945	135,371	122,187	187,625	Replace two patrol vehicles (\$64,000), 25% of cost to replace all department radios (\$61,250 from reserves) and 12.5% of cost to replace PSB roof (\$62,375 from reserves)						
113													
116	304520.5017	Fire Dept Vehicle Maintenance	-		-								
117	304520.5025	Fire Dept Non-capital Tools	-	4,000	-	4,000	replace master stream device (water gun) on Engine 1001						
118	304520.5026	Fire Dept Maintenance				50,604	12.5% of PSB and 25% of FS#2 year 1 maintenance priorities per the Hill Report						
120	304520.5085	Fire Dept Capital Outlay	95,426	78,000	143,312	122,375	25% of progress pmts on repl 75' ladder truck (\$50,000 from reserves), 25% of cost to replace 8 in-vehicle radios (\$10,000 from reserves) and 12.5% of cost to repl PSB roof (\$62,375 fr rsrv).						
121													
124	304620.5026	Public Works Maint & Service	17,456	19,250	19,024	32,957	Chas Co solid waste disp fees on compactor/bch dumpsters (\$5,000) & ROW maint, sandshell, etc (\$6,000), beach path maint (\$2,500), add'l mowing/clearing of underbrush/limbs in busy season (\$10,000), wayfinding sign maintenance contract (\$1500), Hill report maint (\$7957)						
125	304620.5054	Public Works Street Signs	3,042	3,000	3,438	4,000	general provision for signs as needs arise. Increased based on actual. These signs are in tourism-related areas.						
126	304620.5063	Public Works Rents and Leases	-	-	-	-							
127	304620.5067	Public Works Contracted Services	50,091	50,000	50,211	52,000	100% of island-wide dumpster service, increased based on actual						
128	304620.5079	Public Works Miscellaneous	5,500	5,500	5,500	5,500	approx 50 cases of pooper scoopers (add'l scoops are budgeted in State Atax Fund)						
129	304620.5085	Public Works Capital Outlay	52,981	230,681	53,750	691,458	25% of radio repls (\$2,500 fr reserves), 25% of cost to repl 2 underground storage tanks (\$61,339), 1/3 of cost to repl Mack garb trk (\$75,000 from reserves) and 25% of cost to complete Drainage Phase II (\$2,209,157*25% = \$552,289)						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes						
3													
130	<b>Municipal Accommodation Fee Fund Expenditures, continued</b>												
132	304820.5025	Recreation Dept Non-capital Tools	-		-								
133	304820.5026	Recreation Dept Maintenance	8,963		-								
135	304820.5085	Recreation Dept Capital Outlay	21,563	90,500	-	7,500	25% of cost for radio replacements (\$7,500 from reserves)						
136													
137	<b>Front Beach Area * Parking Enforcement * BSOs * Parking Lots</b>												
138	305620.5010	Printing & Office Supplies	13,054	24,300	22,237	24,300	supplies for parking meter kiosks and ticketing devices (\$6,000), parking mgt decals, hangtags & parking pass booklets (\$9,000), enforcement supplies (\$5,000), replacement kiosk covers (\$3,500), parking lot annual passes (\$800).						
139	355620.5013	Bank Service Charges	14,742	18,000	24,059	25,000	increased based on actual. This is primarily the BBT merchant fee for credit card processing.						
140	305620.5020	Electricity and Gas	41,950	43,400	42,051	43,400	landscape lighting in front beach area.						
141	305620.5021	Telephone & Cable	2,799	12,520	2,182	12,400	svc for 3 call boxes (\$1,000), monthly internet communication modem charge on kiosks ((\$60*16 kiosks*7 months)+(\$30*16kiosks*5months) = \$9,120) & Verizon charge for BSO tablets (\$2,280)						
142	305620.5022	Water and Sewer	4,772	3,000	1,144	3,000	incls additional watering of landscape if necessary.						
144	305620.5025	Non-capital Tools & Equip	1,262	3,000	1,262	3,000	includes surveillance cameras in public parking lots						
145	305620.5026	Maint & Service Contracts	20,770	40,300	20,628	33,500	sidewalks (\$5,000), park lot (\$5,000), irrig (\$2,500), lighting (\$2,500), benches, trashcans, info kiosks (\$2,000), sod & green spaces (\$5,000), road resurf/patch (\$5,000), front beach camera maint agmt (\$1,500), maint of parking enforcement tablets, scanners and printers (\$5,000).						
146	305620.5027	Machinery & Equip Repair	8,342	22,000	13,415	22,000	older kiosks require more extensive repairs (most recent 12 months actual = approx \$21,000). City staff is providing most of the labor, but parts are expensive. Experimenting with a maint contract for FY18 at a cost of approx \$13,000.						
147	305620.5041	BSO Uniforms	4,700	4,000	4,275	5,000	outfitting 10 BSOs, increased based on actual						
148	305620.5054	Street Signs	78,190	5,000	34,312	5,000	replace or add parking and beach signs as needed						
149	305620.5062	Insurance	949	1,128	1,162	1,497	Prop & liab coverage on park meters, lights, fixtures.						
150	305620.5065	Professional Services	39,646	27,400	43,318	29,400	\$8,500 annual subscription for T2 PowerPark Flex internet-based parking ticket mgt sys. \$2,500 for T2 online pmt web hosting. \$6,000 for T2 RoVR (Retrieval of Vehicle Registration) to locate address info for the license tag of unpaid violators. \$3,100 for T2Flex residential parking permit system subscription. \$8,000 for T2 Flex Mobile Enforcement subscription. \$1,300 armored car/counting svc.						
151	305620.5067	Contracted Services	9,474	15,800	8,286	11,800	beach recycling program and parking lot trash pickup. Reduced based on actual						
152	305620.5079	Misc & Contingency	1,344	7,500	1,342	7,500	provision for unanticipated costs. Covers all parking and front beach maintenance.						
153	305620.5084	Construction in Progress	-	-	-	-							
154	305620.5085	Capital Outlay	64,230	25,000	64,230	-							
156	<b>TOTAL MUNICIPAL ACC FEE EXP</b>		841,618	1,128,771	852,271	1,611,261.93							
157						43%	<b>Increase/(Decrease) from FY17 budget</b>						
159	<b>TOTAL MUNI ACC FEE SURPLUS/(DEFICIT)</b>		<b>79,339</b>	<b>(206,827)</b>	<b>66,517</b>	<b>(845,328)</b>	Approx \$478,000 of this amt to be funded w/ reserves on hand for radio repl (\$83,750), fire truck repl (\$103,750), garbage truck repl (\$75,000) & Hill report YR1 priorities (\$215,233). Balance will be funded w/ Muni Atax fund bal which is expected to be approx \$1,012,000 at 6/30/17.						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes						
3													
160	<b>Hospitality Tax Fund Revenues</b>												
162	353450.4108	Hospitality Tax	694,205	712,000	697,783	698,000	based on last 12 months actual						
163	353500.4504	Sale of Assets	8,403	-	4,415	-							
164	353500.4505	Interest Income	965	700	2,236	<b>2,200</b>	based on last 12 months actual						
166	<b>TOTAL HOSPITALITY TAX REVENUES</b>		703,573	712,700	704,434	700,200							
168	<b>353900.5901</b>	Transfer out to Marina	(34,155)	(294,928)	(34,155)	(333,393)	1/3 repl of undergrnd storage tanks (\$178,250) & 2/3rds design cost on upland improves (\$155,143)						
169	<b>353900.5901</b>	Trans out to Gen Fund for Livability & PT ACO	(123,758)	(126,616)	(126,616)	(126,694)							
170	<b>353900.5901</b>	To Gen Fund for Police Patrol Officers	(63,312)	(64,496)	(64,496)	(69,548)							
171	<b>353900.5901</b>	To Gen Fund for Firefighters	(59,404)	(60,210)	(60,210)	(65,088)							
173	<b>TOTAL HOSPITALITY TAX TRANSFERS</b>		(280,629)	(546,250)	(285,477)	(594,723)							
175	<b>HOSPITALITY TAX REVENUES NET OF TRANSFER</b>		422,944	166,450	418,957	105,477							
177	<b>Hospitality Tax Fund Expenditures</b>												
179	354120.5009	Gen Gov't Debt Service - Principal	102,000	108,000	108,000	<b>111,000</b>	60% of \$185,000 FS#2 GO Bond principal payment						
180	354120.5011	Gen Gov't Debt Service - Interest	57,576	17,087	17,087	<b>23,180</b>	60% of \$38,634 FS#2 GO Bond interest payment						
183	354420.5025	Police Dept Non-capital Tools & Equip	4,823	18,800	23,138	-							
185	354420.5085	Police Dept Capital Outlay	31,870	-	483	<b>16,200</b>	replace 3 in-car digital video cameras that coordinate w/ body-worn cameras						
187	354520.5025	Fire Dept Non-capital Tools & Equip	27,241	31,000	21,475	31,000	bunker gear (\$20,000) and fire hose & appliances (\$11,000)						
188	354520.5085	Fire Dept Capital Outlay	7,430	11,000	-	<b>62,000</b>	RAD-57 monitor for CO2/Oxygen (\$5,000) (only w/fail), airbags & hoses for vehicle accident extrications (\$8,000), two all terrain vehicles (ATVs) for beach patrol/rescue (\$34,000), repl fire pump for boat and marine fires (\$15,000)						
190	354620.5026	Pub Works Maint & Service Contracts	64,018	63,800	58,805	<b>193,800</b>	Annual City-wide landscaping service. Incr by \$130,000 to achieve higher quality island-wide.						
191	354620.5067	Pub Works Contracted Services	10,425	13,000	12,810	13,000	100% of street sweeping contract (Connector, Ocean Blvd, Palm Blvd).						
192	354620.5085	Pub Works Capital Outlay	-	28,000	-	<b>65,000</b>	replace Mack flatbed truck purchased in FY02.						
194	354720.5010	Building Dept Print and Office Supplies	345	500	305	500	costs of payment booklets, mailings, etc.						
195	354720.5013	Building Dept Bank Service Charges	51	150	71	150							
196	354720.5079	Building Dept Miscellaneous Expense	-	500		500							
197	354720.5085	Building Dept Capital Outlay	-	30,000		-							
199	354820.5085	Rec Dept Capital Outlay	-	-	-	-							
201	355620.5085	Frnt Beach/Pub Rstrms/Dune Walkovrs	2,290	-	-	-	provision for walkovers is now in Beach Preservation Fee Fund						
203	<b>TOTAL HOSPITALITY TAX EXPENDITURES</b>		308,069	321,837	242,174	516,330							
204						<b>60%</b>	<b>Increase/(Decrease) from FY17 budget</b>						
206	<b>TOTAL HOSPITALITY TAX SURPLUS/(DEFICIT)</b>		<b>114,875</b>	<b>(155,387)</b>	<b>176,783</b>	<b>(410,853)</b>	<i>Hospitality Tax fund balance expected to be approx \$730,000 at 6/30/17.</i>						

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1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes						
3													
236	<b>State Accommodation Tax Fund Revenues</b>												
237													
238	503450.4105	State Acc Tax Rev-Related	1,129,474	1,125,000	1,130,847	<b>1,130,000</b>	based on last 4 quarters received						
239	503450.4107	State Acc Tax Rev-Promo	521,296	520,000	522,213	<b>522,000</b>	based on last 4 quarters received						
240	503500.4501	Miscellaneous Income	6,250	2,000	8,000	2,000	sponsorships for holiday light displays						
241	503500.4504	Sale of Assets	19,108		19,108	<b>5,000</b>							
242	503500.4505	Interest Income	7,516	4,150	12,235	<b>12,000</b>	based on last 12 months actual						
244	<b>TOTAL STATE ACC TAX REVENUES</b>		1,683,644	1,651,150	1,692,403	1,671,000							
245													
246	<b>TRANSFER</b>	Transfers In from Other Funds	-										
247	<b>503900.5901</b>	To General Fund for PT Firefighters	-	(11,104)		(11,615)							
248	<b>503900.5901</b>	To General Fund for FT Firefighters	(237,616)	(240,840)	(240,840)	<b>(260,352)</b>							
249	<b>503900.5901</b>	To General Fund for Police Patrol Off	(63,312)	(64,496)	(64,496)	<b>(68,985)</b>							
250	<b>503900.5901</b>	Transfer to Marina	-	(116,678)		<b>(237,667)</b>	2/3rds if expense to rehabilitate the marina bulkhead (\$237,667)						
251	<b>503900.5901</b>	To Marina Debt Service	(233,845)	(236,745)	(236,745)	(232,830)	75% of Marina debt service. <b><i>Does not incl potential new debt for Marina redevelopment</i></b>						
252	<b>503900.5901</b>	To Rec Build Fund for Beach Run	(3,000)	(3,000)		(3,000)							
253	<b>503900.5901</b>	To Island-wide Beach Maint. Fund	-										
254													
256	<b>TOTAL STATE ACC TAX TRANSFERS OUT</b>		(537,773)	(672,863)	(542,081)	(814,449)							
257													
258	<b>STATE ACC TAX REVENUES NET OF TRANS.</b>		1,145,871	978,287	1,150,322	856,551							
259													
260	<b>State Accommodation Tax Fund Expenditures</b>												
261	<b>General Government</b>												
262	504120.5013	Bank Service Charges	90	100	96	100							
263	504120.5022	Water & Sewer	237	600	306	600	irrigation for Breach Inlet sign area						
264	504120.5025	Non-capital Tools & Equipment	-	-	-	<b>2,500</b>	benches and/or picnic tables at Carmen R Bunch Park						
265	504120.5026	Maintenance				<b>1,050</b>	25% of City Hall maintenance YR1 priorities per Hill Report						
266	504120.5061	Advertising	3,500	33,500	4,395	33,500	ads for Spoleto, etc. Incls provisions for potential Secret Season campaign						
267													
268	504120.5077	Programs/Sponsorships	19,768	85,000	28,404	<b>115,000</b>	miscellaneous events as approved by Advisory Comm (\$50,000); July 4 Fireworks \$35,000; Solar Eclipse events \$30,000						
269	504120.5079	Miscellaneous & Contingency	1,639	3,000	1,851	3,000							
270	504120.5085	Capital Outlay	-	9,500	5,620	<b>10,000</b>	repl "waving santa" light display (\$7,500) and 25% of radio repl (\$10,000*25%=\$2,500-only w/ failure)						
271	504120.	Tourism Promotion General	24,649	25,000	31,104	25,000	website T-shirt giveaway (\$12,000), ongoing website/intranet maint & offsite backup (\$13,000)						
272	504120.5090	Tourism Promo "30%" Costs to CVB	521,296	520,000	522,213	<b>522,000</b>	Transferred to Charleston Visitors Bureau according to State Law.						
273													
274	<b>Police Department</b>												
275	504420.5025	Police Dept Non-capital tools	911	2,800	2,734	<b>5,000</b>	scheduled replacement of 5 sets of body armor						
276	504420.5026	Police Dept Maintenance				<b>30,873</b>	12.5% of YR1 maintenance priorities per the Hill Report						
277	504420.5065	Police Dept Professional Services	1,700	-	1,700	-							
278													
278	504420.5085	Police Dept Capital Outlay	-	38,250	-	<b>169,625</b>	replace 1 patrol sedan (\$32,000), 25% of cost to repl all police radios (\$61,250 from reserves), replace low speed vehicle (\$14,000) and 12.5% of cost to repl PSB roof (\$62,375).						

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1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes						
3													
279	<b>State Accommodation Tax Fund Expenditures, continued</b>												
281	<b>Fire Department</b>												
284	504520.5025	Non-capital Tools & Equipment	2,550		-								
285	504520.5026	Maintenance				50,604	12.5% of PSB and 25% of FS#1 YR1 maintenance priorities per the Hill Report						
286	504520.5085	Capital Outlay	88,563	107,000	170,692	225,375	repl 1 Yamaha jetski (\$13,000), 1 thermal imaging camera (\$12,000), repl 1995 aluminum boat & motor (\$30,000), 25% to repl 5 in-car radios (\$10,000 fr resrvs), 25% of progress pmts on 75' ladder truck (\$50,000 fr resrvs), repl 8 mobile data terminals (\$48,000), 12.5% of PSB roof repl (\$62,375)						
287													
288	<b>Public Works Department</b>												
293	504620.5026	Maintenance and Service Contracts				7,957	25% of YR1 Pub Wks maintenance priorities per the Hill Report						
294	504620.5079	Miscellaneous & Contingency	5,790	11,000	5,880	15,000	\$5,500 (50) cases of pooper scoops (add'l cases budgeted in Muni Atax Fund), \$2,000 replacement of poop scoop stations and \$7,500 for beach trash barrels						
295	504620.5085	Capital Outlay	23,994	17,500	-	231,169	mobi mat material for beach accesses (\$60,000), 25% of radio replacements (\$2,500 from reserves), 33% of cost to repl 2003 Mack garbage truck (\$75,000 fr reserves), 25% of cost to repl 2 underground storage tanks (\$61,339) and repl 2012 Ford F150 pickup trk (\$32,000)						
296													
297	<b>Recreation Department</b>												
299	504820.5085	Rec Dept - Capital Outlay	-	17,000	18,522	49,500	repl 2006 Ford pickup (\$32,000), "Big Toy" on playground (\$10,000) & radios (\$7,500 fr resrvs)						
300	504830.5092	Rec Dept - Special Activities	42,469	51,000	54,456	52,000	IOP Beach Run (\$3,000), Connector Run (\$7,500), holiday festival (\$20,000), March festival (\$10,000), Easter egg hunt (\$4,500), Sand Sculpting (\$3,000), music event (\$4,000)						
302	<b>Public Restrooms/Front Beach Area/Breach Inlet</b>												
303	505620.5020	Electric & Gas	524	950	588	950							
304	505620.5022	Water & Sewer	13,868	13,500	11,811	13,500							
305	505620.5026	Maint & Service Contracts	8,280	10,000	10,984	12,000	increased based on actual						
307	505620.5044	Cleaning & Sanitary Supply	6,421	5,800	6,861	7,000	increased based on actual						
308	505620.5062	Insurance	3,248	3,764	3,466	3,971	includes property, liability and flood and estimated 2% rate increase per SCMIRF (12% for Flood).						
309	505620.5065	Professional Services	70	70	70	70	backflow tests						
310	505620.5067	Contracted Services	127,607	134,700	140,097	134,700	\$89-\$170/day for yr-rnd restrm attend, \$14k yr-rnd business district trash pickup & \$66k yr-round beach cleanup.						
311	505620.5079	Miscellaneous & Contingency	-	2,500	-	2,500							
312	505620.5084	Construction in Progress	-	109,820	1,345	-							
313	505620.5085	Capital Outlay	-	7,000	-	456,000	Repl 6 of 11 on-street parking kiosks (\$84,000), construct new walkway and approx 2/3rds of cost to rehab public restrooms and showers (\$372,000)						
315	<b>TOTAL STATE ACC TAX EXPEND</b>		897,174	1,209,354	1,023,197	2,180,544							
316						80%	<b>Increase/(Decrease) from FY17 budget</b>						
317													
318	<b>TOTAL STATE ACC TAX SURPLUS/(DEFICIT)</b>						Approx \$424,000 of this amt will be funded fr reserves for radio repl (\$83,750), fire truck repl (\$50,000), garbage trk repl (\$75,000) & YR1 maint priorities per Hill (215,233) . Balance will be funded w/ State Atax fund balance which is expected to be approx \$1,479,000 at 6/30/17.						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes						
3													
319	<b>Beach Restoration Fund Revenue</b>												
320	553450.4028	Donations of Cash	126,434	8,752,429	2,329,455	<b>5,200,000</b>	Revenue recognized when spending occurs - funds currently held by the City						
328		Grant Income		3,378,951		<b>6,932,000</b>	ESTIMATED PRT Grant						
329		Loan Proceeds		1,200,000		<b>1,200,000</b>	Proceeds from potential loan financing for balance of City's contribution to the project						
330	553500.4505	Interest Income	23	100	25	100							
331	553900.4901	Operating Transfers In	-	1,672,598		<b>1,671,978</b>	transfers in fr Beach Maint Fund (\$398,985) and Beach Preservation Fee Fund (\$1,272,993)						
333	<b>TOTAL BEACH RESTORATION REVENUE</b>		126,457	15,004,078	2,329,480	15,004,078							
334													
335	<b>Beach Restoration Fund Expenditures</b>												
338	554120.5013	Bank Service Charges	41	78	43	78							
339	554120.5026	Maint & Service Contracts	-		-								
340	554120.5065	Professional Services	126,416	-	12,374	-							
341	554120.5087	Beach Nourishment	-	15,004,000	89,557	<b>15,004,000</b>	Total estimated cost of off-shore restoration project						
343	<b>TOTAL BEACH RESTORATION EXPEND</b>		126,457	15,004,078	101,973	15,004,078							
344						<b>0%</b>	<b>Increase/(Decrease) from FY17 budget</b>						
346	<b>BEACH RESTORATION REVENUES OVER/UNDER EXPEND</b>		-	-	<b>2,227,507</b>	-							
347													
348	<b>Beach PRESERVATION FEE Fund Revenue</b>												
349	583450.4105	Beach Preservation Fee	966,152	1,040,000	966,890	967,000	based on recent 12 month actual						
350	583500.4505	Interest Income	63	1,000	1,188	<b>1,200</b>	based on recent 12 month actual						
351		Operating Transfers Out	-	(1,276,446)		(1,272,993)	Part of City's potential contribution to an off-shore restoration project						
353	<b>TOTAL BEACH PRESERVATION FEE REVENUE</b>		966,214	(235,446)	968,078	(304,793)							
354													
355	<b>Beach PRESERVATION FEE Fund Expenditures</b>												
356	554120.5009	Debt Service Principal	-	141,500		141,500	Debt service on potential new loan to partially fund City's portion of off-shore project cost						
357	554120.5011	Debt Service Interest	-	27,000		27,000	Debt service on potential new loan to partially fund City's portion of off-shore project cost						
358	584120.5013	Bank Service Charges	341	150	256	<b>275</b>							
359	584120.5026	Maint & Service Contracts	-	5,000	-	5,000	sand fencing and escarpment removal as necessary						
360	584120.5065	Professional Services	83,553	110,000	102,535	85,000	Ongoing monitoring of island's shoreline incl a provision for extra monitoring at Breach Inlet if necessary (\$75,000) & provision for legal fees related to future beach preservation activities (\$10,000)						
361	584120.5085	Capital Outlay		100,000	10,000	275,000	Repl/Repair/Add dune walkovers as needed (\$100,000) & repl walkway adjacent to FBch Restroom (\$175,000)						
362	584120.5087	Beach Nourishment	-	-	-	-							
364	<b>TOTAL BEACH PRESERVATION FEE EXPEND</b>		<b>83,894</b>	<b>383,650</b>	<b>112,791</b>	<b>533,775</b>							
365													
367	<b>BEACH PRESERVATION FEE REVENUES OVER/UNDER EXPE</b>		<b>882,320</b>	<b>(619,096)</b>	<b>855,287</b>	<b>(838,568)</b>	<i>Estimated fund balance at 6/30/17 is approximately \$1,964,897.</i>						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes						
3													
368	<b>Beach Maintenance Fund Revenue (Island-Wide)</b>												
369													
370	573500.4505	Interest Income	1,811	-	2,609	-							
371	573900.4901	Transfers in from Muni Atax Fund	-	-	-	-							
372	573900.4901	Transfers in from State Atax Fund	-	-		-							
373	573900.4901	Transfers in from State Atax Fund	-	-		-							
374	573900.5901	Transfer Out to Beach Restoration Fund	-	(396,152)		(398,985)	part of City's potential contribution to FY17/18 off-shore restoration project. 100% of this fund will be applied to the offshore project and future beach costs will be funded with the Beach Preservation Fee Fund						
375													
376	<b>TOTAL BEACH MAINTENANCE REVENUE</b>		1,811	(396,152)	2,609	(398,985)							
377													
378	<b>Beach Maintenance Fund Expenditures (Island-Wide)</b>												
379													
380	574120.5013	Bank Service Charges	-										
381	574120.5026	Maint & Svc Contracts	-		-								
382	574120.5065	Professional Services	-	-	-	-							
383	574120.5087	Beach Nourishment		-	-	-							
384													
385	<b>TOTAL BEACH MAINTENANCE EXPENDITURES</b>		-	-	-	-							
386													
387													
388	<b>BEACH MAINTENANCE REVENUES OVER/UNDER EXPEND</b>		<b>1,811</b>	<b>(396,152)</b>	<b>2,609</b>	<b>(398,985)</b>	<i>Current fund balance is \$398,985</i>						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes						
3													
389	Disaster Recovery Reserve Fund Revenue												
390													
391	603450.4111	Grant Income	7,795		21,068								
392	603500.4501	Misc Income			5,147								
393	603500.4505	Interest Income	12,299	9,500	17,541	18,000	based on last 12 months actual						
394	603500.4510	Donations from the Public											
395	603900.4901	Operating Transfers In	50,000	-	50,000	-							
396													
397	TOTAL DISASTER RECOVERY REVENUE		70,093	9,500	93,755	18,000							
398													
399	Disaster Recovery Reserve Fund Expenditures												
400													
401	604120.5010	Print and Office Supplies											
402	604120.5013	Bank Service Charges	-	-		-							
403	604120.5045	Storm Preparation & Cleanup	8,601	5,000	196,120	5,000	disaster expo, storm prep, etc.						
404	604120.4056	Hurricane Relief											
405	604120.5056	Hurricane Debris Removal											
406	604120.5057	Hurricane Emergency Measures											
407	604120.5058	Hurricane Building Costs			4,850								
408	604120.5079	Miscellaneous											
409	604120.5085	Gen Gov't Capital Outlay											
410													
411	TOTAL DISASTER RECOVER EXPEND		8,601	5,000	200,970	5,000							
412						0%	Increase/(Decrease) from FY17 budget						
413													
414	TOTAL DISASTER RECOVERY		61,492	4,500	(107,215)	13,000	Current fund balance is approximately \$2,122,000						



	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes						
3													
415	<b>Federal Narcotics Fund Revenues</b>												
417	613450.4108	Federal Narcotics Seizures	-										
418	613500.4504	Sale of Assets	-	-		-							
419	613500.4505	Interest Income	1	-	1	1							
420													
421	<b>TOTAL FED NARCOTIC REVENUES</b>		1	-	1	1							
422													
423	<b>Federal Narcotics Fund Expenditures</b>												
425	614320.5010	Print and Office Supplies	-										
426	614320.5013	Bank Service Charges	41	-	43	48							
427	614320.5025	Non-capital Tools & Equip			-								
428	614320.5041	Uniforms	420	500	420	500	detective uniform						
429	614320.5079	Miscellaneous	1,950	1,000	1,950	2,000							
430	614320.5085	Capital Outlay	-										
431													
432	<b>TOTAL FED NARCOTIC EXPENDITURES</b>		2,411	1,500	2,412	2,548							
433						70% Increase/(Decrease) from FY17 budget							
434													
435	<b>TOTAL FED NARC SURPLUS/(DEFICIT)</b>		(2,410)	(1,500)	(2,412)	(2,547)	Current fund balance is approximately \$6,400.						
436													
438	<b>State Narcotics Fund Revenues</b>												
440	623450.4108	State Narcotics Seizures	-										
441	623500.4504	Sale of Assets	-		-								
442	623500.4505	Interest Income	1	-	1	1							
443													
444	<b>TOTAL STATE NARCOTIC REVENUES</b>		1	-	1	1							
445													
446	<b>State Narcotics Fund Expenditures</b>												
448	624320.5010	Print & Office Supplies											
449	624320.5013	Bank Service Charges	41	-	43	48							
450	624320.5041	Uniforms	0	500		500							
451	624320.5079	Miscellaneous	9,667	-	-	-							
452													
453	<b>TOTAL STATE NARCOTIC EXPEND</b>		9,708	500	43	548							
454						10% Increase/(Decrease) from FY17 budget							
455													
456	<b>TOTAL STATE NARC SURPLUS/(DEFICIT)</b>		(9,707)	(500)	(42)	(547)	Current fund balance is approximately \$7,800						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes						
457	Victims Assistance Revenues												
458													
459	643450.4112	Court Assessments for Victims	19,598	19,000	13,940	14,000	based on last 12 months actual						
460	643500.4505	Interest Income	2	3	2	3							
461	643900.5901	Transfer to Gen Fund	(14,000)	(14,000)	(14,000)	(14,000)							
462													
463	TOTAL VICTIMS ASSISTANCE REVENUES		5,600	5,003	(58)	3							
464	Victims Assistance Expenditures												
465													
466	644420.5010	Print & Office Supplies	27	500	67	100							
467	644420.5013	Bank Service Charges	41	100	43	48							
468	644420.5014	Membership and Dues	10	25	25	25							
469	644420.5021	Telephone and Cable	490	1,200	677	800	Victim Advocate's mobile phone						
470	644420.5025	Non-capital Tools and Equipment	-	2,000	-	-							
471	644420.5041	Uniforms	-		373								
472	644420.5064	Employee Training	501	1,500	694	800							
473	644420.5079	Miscellaneous	-	-	-	-							
474	644420.5085	Capital Outlay	-	-	-	-							
475													
476	TOTAL VICTIMS ASSISTANCE EXPENDITURES		1,068	5,325	1,879	1,773							
477						-67%	Increase/(Decrease) from FY17 budget						
478													
479	TOTAL VICTIMS ASSISTANCE SURPLUS/(DEFICIT)		4,532	(322)	(1,937)	(1,770)	Current fund balance is approximately \$24,000						
480													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes						
3													
207	<b>Volunteer Fire 1% Fund Revenues</b>												
208													
209	403450.4120	VFD 1% Rebate	165,374	165,000	152,063	121,600	decreased based on improved ISO rating, which brings down insurance premiums						
210	403500.4501	Miscellaneous Income											
211	403500.4505	Interest Income	21	25	22	25							
212													
213	<b>TOTAL VOL FIRE 1% REVENUES</b>		165,395	165,025	152,085	121,625							
214													
215													
216	<b>Volunteer Fire 1% Fund Expenditures</b>												
217													
218	404520.5010	Print and Office Supplies	-	300	-	300							
219	404520.5013	Bank Service Charges	41	100	43	100							
220	404520.5014	Membership & Dues	4,427	5,000	4,360	5,000	Fire Association Dues						
221	404520.5015	Meetings & Seminars			-								
222	404520.5021	Telephone & Cable	768	1,614	767	1,000	Internet, cable						
223	404520.5025	Non-capital Tools & Equipment	-	1,000	-	1,000							
224	404520.5026	Maint. & Service Contracts	-		-								
225	404520.5027	Machine/Equipment Repair			-								
226	404520.5041	Uniforms	-	3,000	-	3,000							
227	404520.5062	Insurance & Retirement	131,985	140,000	167,552	104,225	Supplemental insurance and retirement savings.						
228	404520.5064	Employee Training	-	1,000	-	1,000							
229	404520.5079	Miscellaneous	5,316	13,011	1,625	6,000							
230	404540.5085	Capital Outlay	-	-	-	-							
231													
232	<b>TOTAL VOL FIRE 1% EXPENDITURES</b>		142,537	165,025	174,347	121,625							
233						-26%	Increase/(Decrease) from FY17 budget						
234													
235	<b>TOTAL VOL FIRE SURPLUS/(DEFICIT)</b>		22,859	-	(22,263)	-							

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes						
3													
481	Plant-A-Palm/Aisle of Palms Fund Revenues												
482													
483	663500.1111	Grant Income	-	-	-	-							
484	663500.4501	Miscellaneous	2,850	2,000	1,440	1,500	ongoing brick sales, estimate						
485	663500.4505	Interest Income	-	-	-	-							
486													
487	TOTAL PLANT - A - PALM REVENUES		2,850	2,000	1,440	1,500							
488													
489	Plant-A-Palm/Aisle of Palms Fund Expenditures												
490													
491	664120.5013	Bank Service Charges	41	75	43	75							
492	664120.5026	Maintenance & Service	-										
493	664120.5077	Programs/Sponsorships	2,058	2,000	2,058	2,000	ongoing engraving costs for brick corrections, new bricks;						
494	664120.5079	Miscellaneous	-	-	-	-							
495	664120.5085	Capital Outlay	-	10,000	3,375	18,000	spend balance of fund on renovation of Front Beach Restrooms						
496													
497	TOTAL PLANT - A - PALM EXPEND		2,099	12,075	5,476	20,075							
498						66%	Increase/(Decrease) from FY17 budget						
499													
500	TOTAL P-A-PALM SURPLUS/(DEFICIT)		751	(10,075)	(4,036)	(18,575)	Current fund balance is approximately \$18,575						
501													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes						
3													
502	<b>Recreation Building Fund Revenues</b>												
503													
504	383450.1111	Grant Revenue	-										
505	683500.4501	Miscellaneous	14,505	12,500	14,445	<b>14,500</b>	includes \$5,000 donation from Connector Run and 7,500 in registration fees for IOP Beach Run						
506	683500.4505	Interest Income	6	8	6	8							
507	683500.4901	Operating Transfer In from State Atax	3,000	3,000	3,000	3,000	State Atax Fund sponsorship of IOP Beach Run						
508													
509	<b>TOTAL REC BUILDING FUND REV</b>		17,511	15,508	17,451	17,508							
510	<b>Recreation Building Fund Expenditures</b>												
511													
512	684820.5013	Bank Svc Charges	41	75	43	75							
513	684820.5026	Maint & Svc Contracts	-		-								
514	684820.5079	Miscellaneous			-								
515	684820.5065	Professional Services				<b>50,000</b>	design fees for Rec fitness expansion						
516	684820.5085	Capital Outlay		-	-	-							
517	684830.5092	Special Activities	8,909	8,000	9,223	<b>9,500</b>	expenses related to IOP Beach Run						
518													
519	<b>TOTAL REC BUILDING FUND EXPEND</b>		8,950	8,075	9,265	59,575							
520						<b>638%</b>	<b>Increase/(Decrease) from FY17 budget</b>						
521													
522	<b>TOTAL REC BUILD SURPLUS/(DEFICIT)</b>		<b>8,561</b>	<b>7,433</b>	<b>8,186</b>	<b>(42,067)</b>	<i>Current fund balance is approximately \$75,400</i>						

	A	B	D	E	F	G	H	I	J	K	L	M	N	O
1														
2		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted								
3	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes							
4														
5	Marina Fund Revenues													
6														
7	903500.4505	Interest Income	690	960	2,605	2,600	last 12 months actual							
8	903600.4610	Marina Store Lease Income	74,160	74,490	73,700	75,276	current annual base rent							
9	903600.4620	Marina Operations Lease Inc	166,648	165,600	165,267	167,682	current annual base rent							
10	903600.4630	Marina Restaurant Lease Inc	128,363	134,860	137,644	138,940	current annual base rent plus estimated \$53,000 in add'l rent							
11	903600.4660	Marina Waverunner Lease Inc	22,607	22,490	22,084	22,240								
12														
13	TOTAL MARINA FUND REVENUES		392,467	398,400	401,300	406,738								
14														
15	903900.4901	Operating Transfers In												
16	903900.4906	Transfers In from State Atax	156,426	236,745	233,845	232,830	75% of total Marina debt service							
17	903900.4906	Transfers In from Hosp Tax		116,678		155,143	2/3rds of expense to design and permit upland portion of redevelopment plan							
18	903900.4901	Transfer in from State Atax	-	116,678		237,667	2/3rds of expense to rehabilitate the marina bulkhead							
19	903900.4901	Transfer in from Muni Atax		40,000										
20	903900.4901	Transfer in from Hosp Tax		178,250	34,155	178,250	1/3 of cost to replace underground fuel tanks							
21	903900.4901	Transfer in from Htax for dredging	-											
22	903900.4901	Transfer in from State Atax for dredging	-											
23														
24	TOTAL MARINA FUND TRANSFERS		156,426	688,351	268,000	803,890								
25														
26	TOTAL MARINA FUND REVENUES + TRANSFERS		548,893	1,086,751	669,300	1,210,628								
27														

	A	B	D	E	F	G	H	I	J	K	L	M	N	O
1														
2		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted								
3	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes							
4														
28	Marina Fund Expenditures													
29														
30	General & Administrative													
31	906120.5010	Print and Office Supplies												
32	906120.5011	Debt Service - Interest	35,016	15,660	16,264	10,440	Total interest due on Marina GO bond. Bulkhead bond paid off in FY17.							
34	906120.5013	Bank Service Charges	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	5,446	2,500	1,263	3,800	includes increase in stormwater fee							
38	906120.5054	Street Signs		200	-	200								
39	906120.5061	Advertising	110	5,000	-	5,000								
40	906120.5065	Professional Services	11,435	422,033	119,749	12,000	Legal fees (\$10,000), UST tank testing (\$2,000)							
42														
43	906120.5079	Miscellaneous	55	1,000	-	1,000								
44		Total General & Administrative	52,458	447,093	137,636	33,140								
45														
46	Marina Store													
47	906220.5022	Water and Sewer	300	330	300	330								
48	906220.5026	Maint & Service Contracts	200	325	1,400	350	annual termite inspection							
49	906220.5030	Depreciation	29,511	35,354	19,450	35,354								
50	906220.5062	Insurance	2,558	3,000	2,612	4,100	City pays underground tank premium. Expense for property, liability and flood insurance is not included as these are paid by tenant.							
51	906220.5065	Professional Services	1,000	650	1,000	650	DHEC underground storage tank fees							
52	906220.5079	Miscellaneous	-	1,000	190	1,000								
53		Total Marina Store	33,569	40,659	24,952	41,784								
54														
55	Marina Operations													
56	906420.5026	Maint & Service Contracts	1,050	-	-	-								
57	906420.5030	Depreciation	84,185	84,180	84,185	84,180								
58	906420.5061	Advertising	2,010	5,000	5,000	5,000								
59	906420.5062	Insurance	56,189	79,173	75,236	70,190	Incls a portion of dock coverage & property, liability and underground tank coverage for docks							
60	906420.5065	Professional Services	1,000	40,000	1,000	-								
61	906420.5079	Miscellaneous	-	1,000	-	1,000								
62		Total Marina Operations	144,434	209,353	165,421	160,370								
63														

	A	B	D	E	F	G	H	I	J	K	L	M	N	O
1														
2		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted								
3	Account #	Account Description	FY 2015-16	FY 2016-17	Ending 1/31/17	FY 2017-18	Notes							
4														
64	Marina Restaurant													
67	906520.5026	Maint & Service Contracts	200	325	-	325	annual termite inspection							
68	906520.5030	Depreciation	6,467	6,467	6,467	6,467								
69	906520.5062	Insurance	12,777	18,805	76	15,505	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							
70	906520.5065	Professional Services	220	35	175	35								
71	906520.5067	Contracted Services												
72	906520.5079	Miscellaneous		1,000		1,000								
73		Total Marina Restaurant	19,664	26,632	6,718	23,332								
74														
75														
76	Marina Watersports Operation													
77	906820.5026	Maint & Service Contracts			-									
78	906820.5030	Depreciation	28,456	13,546	28,456	13,546								
79	9068205062	Insurance		-		-	included in Marina Operations							
80			28,456	13,546	28,456	13,546								
81														
82	Total Marina Fund Expenses		278,580	737,283	363,183	272,172								
83		Change from Prior Year				-63%	Increase/(Decrease) from FY17 budget							
84														
87	Marina Net Income		270,313	349,468	306,117	938,456								
88														
89	Marina Fund - Capital Outlay and Bond Principal Payments													
90														
91														
92	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 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.													
93														
94	These elements are summarized below:													
95														
96	Principal pmt on GO Bond <b>not included</b> in expense					300,000								
97	Other Capital purchases <b>not included</b> in expense (capital)													
98		Replace 4 underground storage tanks				534,750								
99		Rehabilitate the bulkhead				356,500								
100		Design & permit upland portion of Marina redevelopment project				232,715								
101		Replace fuel dispensers - docks (only with failure)				25,000								
102					subtotal	1,448,965								
103														
104	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, 2017 - June 30, 2018

DRAFT #4

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY18 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY18		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/ Rec Build Fund	Marina Fund	Total Budget All Funds
6		Department										
7		Requests										
8												
9	General Government											
10												
11	Capital Purchases											
12	Replace HVAC equipment (only with failure)	8,000			8,000							8,000
13	Replace waving Santa and possibly Breach Inlet palm tree displays	7,500						7,500	DRAFT #2			7,500
14	Integrated Financial Software Package (selection in process, but will likely impact FY17)	122,000			122,000							122,000
15	Radio Replacements (up to 2 in FY17, only with failure)	10,000			5,000	2,500		2,500				10,000
16	100% of City Hall repairs needed per the Feb 2017 Hill report	4,200			2,100	1,050		1,050				4,200
17												
18	Special Projects											
19												
20												
21	subtotal Capital & Special Projects	151,700		-	137,100	3,550	-	11,050	-	-	-	151,700
22												
23												
24	Assign Fund Balance for City-wide Maintenance											
25												
26		151,700		-	137,100	3,550	-	11,050	-	-	-	151,700
27												
28												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY18 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY18		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/ Rec Build Fund	Marina Fund	Total Budget All Funds
6		Department										
7		Requests										
8												
29	Police Department											
30												
31	Capital Purchases											
32	Replace 3 patrol cars	96,000				64,000		32,000				96,000
33	Replace computer server (3-year replacement) w/ backup sys	12,000			12,000							12,000
34	Replace all Police radios with reserves on hand	245,000			122,500	61,250		61,250				245,000
35	Replace ACO 4WD truck purchd in FY12 w/ Dodge Ram (state contract )	30,000			30,000							30,000
36	Replace Tomberlain LSV (low speed vehicle) acquired in FY10	14,000						14,000				14,000
37	Replace 3 in-car digital video cameras that coord w/ body-worn cameras	16,200					16,200					16,200
38	Replace security locks on all doors in Public Safety Building (1/2 cost)	30,000			30,000							30,000
39	50% of Public Safety Building roof replacement (per Hill Report)	249,500			124,750	62,375		62,375				249,500
40	50% of Public Safety Building other repairs (per Hill Report)	123,491			61,745	30,873		30,873				123,491
41												
42	Special Projects											
43												
44	subtotal Capital & Special Projects	816,191		-	380,995	218,498	16,200	200,498	-	-	-	816,191
45												
46	Assign Fund Balance for Future Expenditures											
47												
48												
49												
50	Grand Total Police Department	816,191		-	380,995	218,498	16,200	200,498	-	-	-	816,191
51												
52												
53												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY18 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY18		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/ Rec Build Fund	Marina Fund	Total Budget All Funds
6		Department										
7		Requests										
8												
54	Fire Department											
55												
56	<u>Capital Purchases</u>											
57	Progress pmts on repl of 75' Ladder truck using reserves on hand	200,000			100,000	50,000		50,000				200,000
58	Airbags and hoses for vehicle accident extrications	8,000					8,000					8,000
59	Replace Yamaha jet ski	13,000						13,000				13,000
60	Replace 2 all terrain vehicles (ATVs) purch in Jul 2013 and 2014	34,000					34,000					34,000
61	Thermal imaging camera (1 of 4)	12,000						12,000				12,000
62	RAD-57 medical monitor for carbon monoxide & oxygen (only w/ fail)	5,000					5,000					5,000
63	Replace 8 mobile data terminals (MDTs) used inside vehicles	48,000						48,000				48,000
64	Replace 1995 aluminum boat and motor	30,000						30,000				30,000
65	Replace fire pump for boat and marine fires	15,000					15,000					15,000
66	Retainage on Public Safety Building construction contract	15,000			15,000							15,000
67	Replace 8 of 15 mobile vehicle radios from reserves	40,000			20,000	10,000		10,000				40,000
68	Replace security locks on all doors in Public Safety Building (1/2 cost)	30,000			30,000							30,000
69	50% of Public Safety Building roof replacement (per Hill Report)	249,500			124,750	62,375		62,375				249,500
70	50% of Public Safety Building other repairs (per Hill Report)	123,491			61,745	30,873		30,873				123,491
71	Fire Station #2 maintenance (per Hill Report)	78,925			39,463	19,731		19,731				78,925
72												
73	subtotal Capital & Special Projects	901,916		-	390,958	172,979	62,000	275,979	-	-	-	901,916
74												
75												
76	<u>Assign Fund Balance for Future Expenditures</u>											
77	Repl 28 SCBA (self contained breathing apparatus) in 2021 (NEW in FY17)	60,667			30,334	15,167		15,167				60,667
78	Replace 1 Rescue Truck, 2 Ladder Trucks, 2 Pumper Trucks	500,000			250,000	125,000		125,000				500,000
79												
80	Grand Total Fire Department	1,462,583		-	671,291	313,146	62,000	416,146	-	-	-	1,462,583
81												
82												
83												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY18 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY18		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/ Rec Build Fund	Marina Fund	Total Budget All Funds
6		Department										
7		Requests										
8												
84	Public Works Department											
85												
86	Capital Purchases											
87	Replace 2003 30yd Mack garbage truck from reserves	225,000			75,000	75,000		75,000				225,000
88	Replace Mack flatbed truck purchased in FY02	65,000					65,000					65,000
89	Replace 2012 Ford F150 4WD	32,000						32,000				32,000
90	Repl 2 undrgrnd fueltanks (double-wall tanks by 12/22/18)	246,675			123,338	61,669		61,669				246,675
91	Repl fuel pump canopy (same year as fuel tank repl)	30,000			30,000							30,000
92	Mobi Mat material to stabilize sand beach accesses	60,000						60,000				60,000
93	Radio Replacements - only with failure	10,000			5,000	2,500		2,500				10,000
94	Public Works maintenance (per Hill Report)	31,826			15,913	7,957		7,957				31,826
95												
96	Special Projects											
97	Drainage contingency	35,000			35,000							35,000
98	Repeat drainage work based on 5-year maint schedule.	100,100			100,100							100,100
99	Finish NPDES project started in FY17	200,000			200,000							200,000
100	100% Construction of 45th-52nd Ave drainage proj (funded w/ \$700,000 grant rev, \$820,000 City reserves @ 6/30/17 + \$689,000 add'l City funding in FY18)	2,209,157			1,656,868	552,289						2,209,157
101	Provision for undergrounding utility lines. Unspent funds will be reserved at year-end to fund future projects	75,000			75,000							75,000
102												
103	subtotal Capital & Special Projects	3,319,758		-	2,316,219	699,414	65,000	239,125	-	-	-	3,319,758
104												
105	Assign Fund Balance for Future Expenditures											
106	Replace 7 Garbage Packer trucks and 1 Caterpillar loader	100,000			33,333	33,333		33,333				100,000
107												
108	Grand Total Public Works Department	3,419,758		-	2,349,552	732,748	65,000	272,459	-	-	-	3,419,758
109												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY18 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY18		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/ Rec Build Fund	Marina Fund	Total Budget All Funds
6		Department										
7		Requests										
8												
110	Building Department											
111												
112	Capital Purchases											
113	Replace HVAC on Building Dept side of City Hall (only with failure)	8,000			8,000							8,000
114	Replace Building Inspector's pickup truck purch in FY09	28,000			28,000							28,000
115												
116	Special Projects											
117												
118	Grand Total Building Department	36,000		-	36,000	-	-	-	-		-	36,000
119												
120												
121	Recreation Department											
122												
123	Capital Purchases											
124	Replace "Big Toy" structure on playground	10,000						10,000				10,000
125	Replace 2006 Ford F150 pickup truck	32,000						32,000				32,000
126	Repl 11 HVAC units in Expansion (only with failure) approx \$10k ea	30,000			30,000							30,000
127	Replace interior basketball goals with retractable system	40,000			40,000							40,000
128	Radio Replacements (reduced scope using fewer 800hmz devices)	30,000			15,000	7,500		7,500				30,000
129												
130	Special Projects											
131	Fitness room expansion - planning and design only	50,000								50,000		50,000
132												
133	Grand Total Recreation Department	192,000		-	85,000	7,500	-	49,500	-	50,000	-	192,000
134												
135												
136												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY18 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY18		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/ Rec Build Fund	Marina Fund	Total Budget All Funds
6		Department										
7		Requests										
8												
137	Front Beach Area, including Public Restrooms, Parking Meters and Parking Lots											
138												
139	Capital Purchases											
140	Repl/ repair/ add dune walkovers (approx 57 accesses)	100,000							100,000			100,000
141	Replace 6 of 11 on-street kiosks purchased used in Apr 2014	84,000						84,000				84,000
142	Rehabilitation of restrooms, construction of ER veh access/walkway, construction of shower platform, possibly changing cabanas	565,000						372,000	175,000	18,000		565,000
143												
144												
145	Special Projects											
146												
147	subtotal Capital & Special Projects	749,000		-	-	-	-	456,000	275,000	18,000	-	749,000
148												
149	Assign Fund Balance for Future Expenditures											
150	Replace underground infrastructure in City-owned portion of Ocean Blvd	75,000				25,000	25,000	25,000				75,000
151												
152												
153	Grand Total Front Beach	824,000		-	-	25,000	25,000	481,000	275,000	18,000	-	824,000
154												
155												
156	Breach Inlet Boat Ramp											
157												
158		-				-						-
159	Grand Total Breach Inlet Boat Ramp	-		-	-	-	-	-	-	-	-	-
160												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY18 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY18		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/ Rec Build Fund	Marina Fund	Total Budget All Funds
6		Department										
7		Requests										
8												
161	Beach Restoration and Monitoring											
162												
163	Special Projects											
164	Fall 2016 Off-shore Beach Restoration Project	15,004,000							15,004,000			15,004,000
165	Ongoing monitoring of entire island shoreline	75,000							75,000			75,000
166												
168	Grand Total Beach Restoration and Monitoring	15,079,000		-	-	-	-	-	15,079,000	-	-	15,079,000
169												
170	Isle of Palms Marina											
171												
172	Capital Purchases											
173	replace fuel dispensers on dock (only with failure)	25,000									25,000	25,000
174	Repl 4 undgrnd fuel tanks (double-wall tanks by 12/22/18)	534,750					178,250				356,500	534,750
175	Rehabilitate bulkhead	356,500						237,667			118,833	356,500
176												
177	Special Projects											
178	Marina Redevelopment Project (no Drystack), (eng & design for upland improvements in FY18, upland construction in FY19, water side in FY20). PENDING REFERENDUM. Waterside offset by \$445,050 BIG grant and \$40,000 Clean Vessel Act grant	232,715					155,143				77,572	232,715
179												
180	subtotal Capital & Special Projects	1,148,965		-	-	-	333,393	237,667	-	-	577,905	1,148,965
181												
182	Assign Fund Balance for Future Expenditures											
183	Set aside annual provision for Marina maintenance and improvements	75,000									75,000	75,000
184												
185	Grand Total Marina	1,223,965		-	-	-	333,393	237,667	-	-	652,905	1,223,965
186												
187												



	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY18 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY18		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/ Rec Build Fund	Marina Fund	Total Budget All Funds
6		Department										
7		Requests										
8												
188	Bonded Debt Service- Principal & Interest											
189												
190	1999 Marina GO Bond - principal	300,000						225,000			75,000	300,000
191	1999 Marina GO Bond - interest	10,440						7,830			2,610	10,440
192	2003 Rec Expansion GO Bond - principal	170,000		102,000		68,000						170,000
193	2003 Rec Expansion GO Bond - interest	19,908		11,945		7,963						19,908
194	2006 Fire Station #2 GO Bond - principal	185,000		74,000			111,000					185,000
195	2006 Fire Station #2 GO Bond - interest	38,634		15,454			23,180					38,634
196	2008 Public Safety Building GO Bond - principal	350,000		350,000								350,000
197	2008 Public Safety Building GO Bond - interest	175,950		175,950								175,950
198	Potential new loan for off-shore beach restoration project - principal	141,500							141,500			141,500
199	Potential new loan for off-shore beach restoration project - interest	27,000							27,000			27,000
200	Potential new bond for Marina redevelopment - principal	-				-		-			-	-
201	Potential new bond for Marina redevelopment - interest	-				-		-			-	-
202												
203	Debt Totals by Year	1,418,432		729,348	-	75,963	134,180	232,830	168,500	-	77,610	1,418,432
204												
205												
206												
207	SUMMARY BY CATEGORY											
208												
209	Total Capital Items	4,413,557		-	1,279,304	549,652	321,450	1,469,818	275,000	18,000	500,333	4,413,557
210	Total Special Projects	17,980,972		-	2,066,968	552,289	155,143	-	15,079,000	50,000	77,572	17,980,972
211	Total Assignment of Fund Balance	810,667		-	313,667	198,500	25,000	198,500	-	-	75,000	810,667
212	Total Bond and Loan Payments	1,418,432		729,348	-	75,963	134,180	232,830	168,500	-	77,610	1,418,432
213	Total all expenditures and Fund Bal assignments on this schedule	24,623,628		729,348	3,659,938	1,376,404	635,773	1,901,149	15,522,500	68,000	730,515	24,623,628
214	Percentage of Total by Fund			3%	15%	6%	3%	8%	63%	0%	3%	100%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms 10-Year Capital Plan											
2		Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3				Total Needs from All Funds									
4													
5	Total Fleet Count		FY 18 DEPARTMENT REQUESTS		FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
6													
7													
8													
9		General Government											
10													
11		Replace wooden welcome sign at Connector entrance			6,000								
12		Replace HVAC equipment (only with failure)	8,000		8,000		8,000		8,000		8,000		8,000
13		Additional Holiday Light Displays (waving Santa in FY18)	7,500		10,000	10,000	10,000	10,000	10,000	10,000	10,000	1,000	1,000
14		Audio Visual/ projector system for Council Chamber			25,000				25,000				
15		City Hall parking lot fence replacement					18,000						
16		Integrated Financial Software Package (selection in process, but will likely impact FY18)	122,000										
17		Replace City Hall computer server & backup system			15,000				16,000				
18		Radio Replacements (up to 2 in FY17, only with failure)	10,000										
19		Court metal detector walk-through security and wand (in process, may impact FY17)											
20		Rplace framing and metal doors at City Hall			15,000								
21		New telephone system								30,000			
22		Replace City Hall generator (evaluate in FY30)											
23		Municipal & Livibility Court wooden sign at City Hall											
24		Court software upgrade				20,000							
25		Replace message boards at Connector and Breach Inlet								25,000			
26		50% of City Hall repairs needed per the Feb 2017 Hill report	2,100		18,300	15,000	37,500						
27		Subtotal Capital	149,600		97,300	45,000	73,500	10,000	59,000	65,000	18,000	1,000	9,000
28													
29													
30		Special Projects											
31													
32		Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave											75,000
33		Gateway beautification & utility line undergrounding (Palm Blvd 14th to 21st Ave)				400,000							
34													
35		Subtotal Special Projects	-		-	400,000	-	-	-	-	-	-	75,000
36													
37		Assign Fund Balance for City-wide Maintenance			500,408	500,408	500,408	500,408	180,000	180,000	180,000	180,000	180,000
38													
39	-	Grand Total General Government	149,600		597,708	945,408	573,908	510,408	239,000	245,000	198,000	181,000	264,000
40													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms 10-Year Capital Plan											
2		Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3				Total Needs from All Funds									
4													
5	Total Fleet Count		FY 18 DEPARTMENT REQUESTS		FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
6													
7													
8													
41		Police Department											
42													
43		replace road vehicles in the 6th year											
44	16	Replace patrol car(s) 3 in FY18	96,000		160,000	32,000	32,000	32,000	99,000	99,000	165,000	35,000	35,000
45	7	Replace 4WD patrol vehicles (unmarked SUV in FY17)				102,000	68,000	68,000	34,000			108,000	72,000
46		Provision to add 2 vehicles for new police officers											
47		Provision to equip 2 new police officers (radar, radio, walkie, video camera)											
48	1	Replace beach services utility 4x4				20,000			18,000			25,000	
49		Replace Front Beach surveillance system				30,000						35,000	
50		Replace recording equipment										30,000	
51	1	Replace pickup for parking management						33,000					
52	3	Replace low speed vehicles (LSVs) for parking management						50,000				55,000	
53		Replace 10 ticket writer tablets/ printers for parking enforcement				22,000				25,000			
54	1	Replace beach services 4WD pickup FY14 Chevy Colorado			25,000						30,000		
55		Softwr to integrate w/ new Court sys (tickets auto upload)											
56		Equipment to enable automatic upload of patrol video			10,000			12,000					
57		Replace computer server (3-year replacement) w/ backup sys	12,000			13,000	13,000		14,000	14,000		15,000	15,000
58		All PD radios replaced - no Motorola parts for XTL/ XTS after 12/ 31/ 18 Completely funded with reserves on hand	245,000										
59	1	Replace ACO 4WD Truck FY12 Ford F250 w/ Dodge Ram (state contract)	30,000							36,000			
60	1	Replace Tomberlain LSV (low speed vehicle) for beach services	14,000					30,000				35,000	
61		Replace speed radar on trailer			25,000						30,000		
62		Replace body worn cameras for all officers						18,000					
63		Replace 3 in-car digital cameras. These coordinate with body-worn cameras	16,200		16,200	16,500	16,500	16,500	16,800	16,800	16,800	17,100	17,100
64		Replace security locks on all doors in PSB (1/ 2 of cost each in PD and Fire)	30,000										
65		Replace traffic counters						10,000					15,000
66		50% of Public Safety Building roof replacement (per Hill Report)	249,500										
67		Repairs needed per the Feb 2017 Hill Construction Rpt (50% of PSB)	123,491		10,250	9,050	37,500						
68	31	Subtotal Capital	816,191		246,450	244,550	167,000	269,500	181,800	190,800	241,800	355,100	154,100
69													
70		Special Projects											
71													
72		Subtotal Special Projects	-		-	-	-	-	-	-	-	-	-
73													
74		Assign Fund Balance for Future Expenditures											
75													
76		Subtotal Assigned Fund Balance	-		-	-	-	-	-	-	-	-	-
77													
78	31	Grand Total Police Department	816,191		246,450	244,550	167,000	269,500	181,800	190,800	241,800	355,100	154,100
79													

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6					FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
7													
8													
80		Fire Department											
82	1	Rescue Truck purchased in FY16, replace in approx FY31											
83	1	Pumper Truck purchased 5/ 20/ 03 (move fr FY20 to FY21)	599,000										
84	1	95' Ladder Truck purchased 8/ 28/ 03	1,374,000										
85	1	75' Ladder Truck purchased 5/ 4/ 04 (down pmt in FY18, bal in FY19)	200,000		630,000	** These purchases to be funded completely with reserves on hand **							
86	1	E-1 Pumper Truck purchased 7/ 17/ 09 (replace in FY26)	715,000										
87		Radio Replacements (8 of 15 mobiles (veh) in FY18) - from reserves	40,000		35,000								
88	1	Replace 2010 Ford F-150 (defer in FY17 and FY18)			33,000						34,000		
89	1	Replace 2007 Ford F-250 purch FY07 deferred in FY15, FY16,FY17&FY18			35,000						36,000		
90	1	Replace 2008 Ford F-150 purch FY08 deferred in FY15, FY16 & FY17 & FY18			33,000						34,000		
91	1	Replace 2014 Ford F-150 purchased in FY14				33,000						35,000	
92	1	Add a Ford F-150 so Trainer and Inspector each have dedicated veh							34,000				
93		2 Mobile radio repeaters (one per ladder truck)					34,000						35,000
94		One Thermal imaging camera (we have 4)	12,000		12,000	12,000					15,000	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)											
97		Replace 8 mobile data terminals (MDTs)	48,000						52,000				
98	1	Replace larger Zodiac rubber boat (FY17) and motor (FY21) (defer in FY17 & FY18)			14,000		8,000						
99	2	Replace Yamaha jet skis (1 in FY17 and 1 in FY18)	13,000			14,000	14,000		15,000	15,000		16,000	16,000
100	1	Replace smaller Avon rubber boat and motor (defer in FY17 and FY18)			10,000								
101	1	Replace 1995 aluminum boat and motor	30,000										
102		Replace fire pump for boat and marina fires	15,000										
103	1	Replace rescue boat					60,000						
104		Firefighter accountability system for tracking personnel on-scene						10,000					
105		RAD-57 medical monitor for carbon monoxide & oxygen (only w/ fail)	5,000				6,000				7,000		
107		Replace cutters, spreader, hose and pump for "jaws of life" equip				20,000							
108		New airbags and hoses for vehicle accident extrications	8,000										
109		Add 2nd set of cutters for vehicle rescue											
110		Add preliminary estimate for wireless signal boosting for MDTs											
111	3	Repl all terrain veh (ATVs) for beach patrol/ missions (2 ATVs in FY18)	34,000		17,000		36,000	18,000		38,000	19,000		40,000

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7													
8													
112		Fire Department, continued											
113													
114		Retainage on Public Safety Building construction contract	15,000										
115		Replace security locks on all doors in PSB (1/2 of cost each in PD and Fire)	30,000										
116		Two (2) portable hydrants to be mounted on ladder trucks								5,000			
117		Two (2) portable deck guns to be mounted on pumper trucks								10,000			
118		Repl all 28 SCBA (self contained breathing apparatus) (every 10 yrs)			200,000								
119		50% of Public Safety Building roof replacement (per Hill Report)	249,500										
120		Repairs needed per the Feb 2017 Hill Construction Rpt (50% of PSB)	123,491		10,250	9,050	37,500						
121		Repairs needed per the Feb 2017 Hill Construction Rpt (Fire Sta #2)	78,925		3,100	2,500	62,500						
122		Subtotal Capital	901,916		842,350	1,664,550	857,000	28,000	101,000	68,000	145,000	781,000	106,000
123													
124													
125		Special Projects	-		-	-	-	-	-	-	-	-	-
126													
127		Assign Fund Balance for Future Expenditures											
128		Repl 28 SCBA (self contained breathing apparatus) in 2020	60,667		60,667								
129		Replace 1 Rescue Truck, 2 Ladder Trucks, 2 Pumper Trucks	500,000		500,000	500,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
131		Subtotal Assignment of Fund Balances	560,667		560,667	500,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
133	19	Grand Total Fire Department	1,462,582		1,403,017	2,164,550	1,157,000	328,000	401,000	368,000	445,000	1,081,000	406,000

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7													
8													
134		Public Works Department											
135													
136	1	Replace 98 Mack <i>(PW14) (currently used for miscellaneous work, will not be replaced when it fails)</i>											
137	1	Replace Mack purchased in FY14 in FY29											
138	1	2001 Mack (this is the old PW16 and will be sold)											
139	1	Replace 2003 30yd Mack Truck <i>(PW20)</i>	225,000										
140	1	Replace 2006 20yd Mack <i>(PW2)</i> <i>** These purchases to be funded with savings. See "Assign Fund Balance" section below **</i>						170,000					
141	1	Replace Caterpillar trash loader							158,000				
142	1	Replace 2008 Mack w/ 30yd Packer <i>(PW22) in FY24</i>								255,000			
143	1	Replace 2009 Mack w/ 30yd Packer <i>(PW24) in FY27</i>											270,000
144	1	Replace 2016 Mack w/ ____yd Packer <i>(PW16) in FY30</i>											
145	1	Replace PW 18 Flatbed Mack purchased in FY02 (defer in FY16&FY17)	65,000										
146	1	Replace PW 21 Flatbed Mack purchased in FY04				70,000							
147	1	Replace 2015 Ford F350 4x4 with hopper						48,000					
148	1	Replace 2012 Ford F150 4x4	32,000							34,000			
149	1	Replace 2014 F150 4x4				32,000						34,000	
150	1	Replace 2008 F250 4x4 (Director deferred in FY15 & FY16)							34,000				
151		Repl 2 undrgrnd fuel tanks (double-wall tanks by 12/ 22/ 18)	246,675										
152		Repl fuel pump canopy (same year as fuel tank repl)	30,000										
153		Four (4) 4-inch flood water pumps (deferred in FY15, FY16, FY17 & FY18)			10,000				10,000				10,000
154		Replace generator for fuel pump and PW building (deferred several times)			40,000								
155		Replace z-track mower for rights of way			15,000						20,000		
156		Replace privacy fence along 13th Ave										15,000	
157		Replace Skid Steer purchased in FY16						60,000					
158		Replace pressure washer (used throughout the City)			8,000					9,000			
159		Replace Fuel management system							40,000				
160		Repl front beach trash compactor purchased in FY15 (FY27)											50,000
161		Replace cantilever gate system			8,000								
162		Replace air compressor (for heavy equipment tires)							7,500				
163		Radio Replacements - replace with failure	10,000										
164		Mobi Mat material to stabilize beach accesses (add 5th Ave in FY18)	60,000		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
165		Repairs needed per the Feb 2017 Hill Construction Rpt	31,826		215,000	135,000							
166	15	Subtotal Capital	700,501		326,000	267,000	30,000	308,000	279,500	328,000	50,000	79,000	360,000
167													

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7													
8													
168		Public Works Department, continued											
169													
170		Special Projects											
171		Drainage contingency	35,000		35,000	35,000	35,000	40,000	40,000	40,000	40,000	40,000	40,000
172		Repeat drainage work based on 5-year maint schedule. Added \$20k	100,100		108,400	124,750	96,800	108,150	100,100	108,400	124,750	96,800	108,150
173		100% Construction of 46th-52nd Ave drainage project (funded w/ \$700,000 grant rev, \$820,000 City reserves @ 6/30/17 + \$689,000 add'l City funding in FY18)	2,209,157										
174		Establish NPDES compliance including reconfiguration of Public Works site	200,000										
175		Provision for undergrounding utility lines in conjunction with the SCE&G non-std svc fund.. Unspent funds reserved at yr-end for future projects	75,000										
176		Remaining design and engineering work on Phase II Drainage Project											
177													
178		Subtotal Special Projects	2,619,257		143,400	159,750	131,800	148,150	140,100	148,400	164,750	136,800	148,150
179													
180		Assign Fund Balance for Future Expenditures											
181		Replace 7 Garbage Packer trucks and 1 Caterpillar loader	100,000		100,000	100,000	95,000	95,000	95,000	90,000	110,000	110,000	110,000
182		Reserve unspent provision for utility undergrounding	-		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
183		Subtotal Assignment of Fund Balance	100,000		175,000	175,000	170,000	170,000	170,000	165,000	185,000	185,000	185,000
184													
185		Grand Total Public Works Department	3,419,758		644,400	601,750	331,800	626,150	589,600	641,400	399,750	400,800	693,150
186													
187		Building Department											
188													
189	1	Replace pickup truck (deferred in FY15 & FY16 & FY17)	28,000							30,000			
190		Replace HVAC on Building Dept side of City Hall (only with failure)	8,000										
191		50% of City Hall repairs needed per the Feb 2017 Hill report	2,100		18,300	15,000	37,500						
192	1	Subtotal Capital	38,100		18,300	15,000	37,500	-	-	30,000	-	-	-
193													
194		Special Projects											
195													
196		Subtotal Special Projects	-		-	-	-	-	-	-	-	-	-
197													
198		Grand Total Building Department	38,100		18,300	15,000	37,500	-	-	30,000	-	-	-
199													
200													

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7													
8													
201		Recreation Department											
203		Add/ Repl playground or outside scoreboard equip (only with failure)	10,000		10,000	40,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000
204		Provision for pickup truck for new City Buildings & Grounds Coordinator											
205		Provision for equipment for new City Buildings & Grounds Coordinator											
206		Replace basketball scoreboard in gymnasium										7,000	
207		Rec Trac software upgrade			5,400		5,400		5,400		5,400		5,600
208		Rec Trac software to enable online registration			20,000								
209		Acoustical Panels for Gymnasium			30,000								
210	1	Replace Rec-1					27,500						
211		Replace Toro Groomer					14,000						
212	1	Replace golf cart				6,000			7,000			8,000	
213		Replace computer server for RecTrak or security cameras			6,000	6,000			7,000	7,000			8,000
214	1	Repl pickup truck (2006 Ford F-150) deferred in FY15,16&17	32,000							36,000			
215		Replace Bi-Parting walk-draw curtain			10,000								
216		Replace outdoor water fountains (we have 4, replacing 1 in FY17)			5,000			5,000			5,000		
217		Soccer Goals			6,000				6,000			6,000	
218		Replace HVAC units in Gymnasium				40,000							
219		Repl 11 HVAC units in Expansion (only with failure) approx \$10k ea	30,000		30,000	30,000				32,000	32,000	32,000	
220		Replace phone system			10,000								12,000
221		Construct sand volley ball court			27,000								
222		Replace Lift			6,000								6,000
223		Replace Floor Scrubber					6,000						8,000
224		Replace lights on soccer field											
225		Replace interior basketball goals with retractable system	40,000										
226		John Deere Z-TRAK mower			13,500			14,000			15,000		
227		Replace Tennis Fencing								17,000			
228		Covered walkway to front entrance					250,000						
229		Replace external electrical switch boxes				20,000							
230		Replace Christmas Tree for Front Beach area								20,000			
231		Replace sound system speakers				10,000							
232		Replace fencing on Softball Field										50,000	
233		Replace Fencing on Baseball Field											20,000
234		Replace gym floor and rehabilitate subsurface			50,000								



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6					FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
7													
8													
235		Recreation Department Capital, continued											
236													
237		Replace John Deere Tractor					20,000						
238		Purchase generator				150,000							
239		Replace 4 outdoor basketball goals and posts											
240		Radio Replacements (reduce scope using fewer 800mhz devices)	30,000										
241		Replace Picnic Shelter						40,000					
242		Replace baseball, softball, tennis & bball lights (FY37)											
243		Repairs needed per the Feb 2017 Hill report	-		75,250	98,150							
244	3	Total Recreation Department Capital Expenditures	142,000		304,150	400,150	337,900	74,000	40,400	127,000	77,400	123,000	79,600
245													
246		Special Projects											
247		Rehabilitate softball, baseball and multipurpose fields (FY30+)											
248		Construct gymnasium in accordance with Master Plan					3,750,000						
249		Fitness room expansion - design only	50,000										
250		Renovate cardio facility in existing footprint (Alternate estimate #1)			240,000								
251		Construct NEW fitness expansion (Alternate estimate #2)				675,000							
252													
253		Subtotal Special Projects	50,000		240,000	675,000	3,750,000	-	-	-	-	-	-
254													
255		Grand Total Recreation Department	192,000		544,150	1,075,150	4,087,900	74,000	40,400	127,000	77,400	123,000	79,600
256													
257													

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7													
8													
258		Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers											
260		Replace 11 Parking Meter Kiosks purchased used in FY14	84,000		70,000								
261		Replace 7 Parking Meter Kiosks in Lots purchased in FY16& FY17									105,000		
262		Repl white fencing (110 LFt at Ocean Villas & 160 LFt across fr WJ)			40,000			40,000			40,000		
263		Rehabilitation of restrooms, construction of ER veh access/walkway, construction of shower platform, possibly changing cabanas	565,000										
264		Replace front beach streetlight fixtures (evaluate in FY27)											
265		Repl/ repair/ add dune walkovers (approx 57 accesses)	100,000		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
266		Replace (12) streetlight fixtures			96,000								
267		Replace 4 bollard lights (shorter poles, near County Park)											10,000
268		Replace Front Beach irrigation system & repair associated infrastructure			137,480								175,000
269		Add, replace or rehabilitate public art				10,000			10,000			10,000	
270		Repairs needed per Feb 2017 Hill report	-		40,000	8,000							
271		Subtotal Capital	749,000		387,480	214,000	100,000	140,000	110,000	100,000	245,000	110,000	285,000
273		Special Projects											
274		Resurface City-owned portion of Ocean Blvd			225,000								
276		Subtotal Special Projects	-		-	-	-	-	-	-	-	-	-
278		Assign Fund Balance for Future Expenditures											
279		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
280		Subtotal Assignment of Fund Balance	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
282		Grand Total Front Beach	824,000		462,480	289,000	175,000	215,000	185,000	175,000	320,000	185,000	360,000
283													
284		Breach Inlet Boat Ramp											
286		Rehabilitate concrete ramp (last done in FY00)					-		50,000				
287		Replace boat ramp gate					-		10,000				
288		Subtotal Capital	-		-	-	-	-	60,000	-	-	-	-
290		Grand Total Breach Inlet Boat Ramp	-		-	-	-	-	60,000	-	-	-	-

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7													
8													
292		Beach Restoration and Monitoring											
294		Off-shore Beach Restoration Project	15,004,000										
295		Design & permitting of next large scale off-shore project								700,000			
296		Construction of next large scale off-shore project									20,000,000		
297		Update Beach Management Plan						40,000					40,000
298		Ongoing monitoring of shoreline	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
299		Subtotal Special Projects	15,079,000		75,000	75,000	75,000	115,000	75,000	775,000	20,075,000	75,000	115,000
301		Grand Total Beach Restoration and Monitoring	15,079,000		75,000	75,000	75,000	115,000	75,000	775,000	20,075,000	75,000	115,000
302													
303													
304		Isle of Palms Marina											
306		Repl 4 undgrnd fuel tanks (double-wall tanks by 12/22/18)	534,750										
307		Replace fuel dispensers - docks (only with failure)	25,000								30,000		
308		Marina parking lot lighting											
309		Improve newer docks on Intracoastal Waterway											
310		Paint Bulkhead			60,000								
311		Rehabilitate bulkhead (incls eng, constr oversight & contingency)	356,500										
312		Trash compactor for all tenants to use			50,000								
313		Replace boat ramp											
314		Subtotal Capital	916,250		110,000	-	-	-	-	-	30,000	-	-
316		Special Projects											
318		Construction of new watersports/ waverunner dock										200,000	
319		Marina Redevelopment Project (no Drystack), (eng & design for upland improvements in FY18, upland construction in FY19, water side in FY20). PENDING REFERENDUM. Waterside offset by \$445,050 BIG grant and \$40,000 Clean Vessel Act grant	232,715		2,559,868	3,623,580							
320		Dredging (assuming dredging and dock construction can happen in same off-season - starting Fall 2018)	-			700,000							
321		Subtotal Special Projects	232,715		2,559,868	4,323,580	-	-	-	-	-	200,000	-
323		Assign Fund Balance for Future Expenditures											
324		Marina maintenance	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
325		Subtotal Assignment of Fund Balance	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
327		Grand Total Marina	1,223,965		2,744,868	4,398,580	75,000	75,000	75,000	75,000	105,000	275,000	75,000
328													

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7													
8													
329													
330													
331		Bonded Debt Service- Principal & Interest											
332													
333		1999 Marina GO Bond - principal	300,000		300,000								
334		1999 Marina GO Bond - interest	10,440		5,220								
335		2003 Rec Expansion GO Bond - principal	170,000		180,000	205,000	210,000	210,000	210,000				
336		2003 Rec Expansion GO Bond - interest	19,908		17,052	14,028	10,584	7,056	3,528				
337		2006 Fire Station #2 GO Bond - principal	185,000		195,000	205,000	215,000	225,000	240,000	250,000	265,000	275,000	-
338		2006 Fire Station #2 GO Bond - interest	38,634		35,156	31,490	27,636	23,594	19,364	14,852	10,152	5,170	-
339		2008 Public Safety Building GO Bond - principal	350,000		350,000	350,000	375,000	375,000	375,000	375,000	375,000	425,000	450,000
340		2008 Public Safety Building GO Bond - interest	175,950		161,460	146,970	132,480	116,955	101,430	85,905	70,380	54,855	37,260
341		Potential new loan for off-shore beach restoration project - principal	141,500		151,500	161,500	171,500	181,500	191,500	201,000			
342		Potential new loan for off-shore beach restoration project - interest	27,000		23,816	20,408	16,774	12,916	8,832	4,522			
343		Potential new bond for Marina redevelopment & bulkhead rehab-principal	-		224,000	232,000	240,000	248,000	256,000	264,000	272,000	280,000	288,000
344		Potential new bond for Marina redevelopment & bulkhead rehab-interest	-		180,000	173,280	166,320	159,120	151,680	144,000	136,080	127,920	119,520
345							-	-					
346		Debt Totals by Year	1,418,432		1,823,204	1,539,676	1,565,294	1,559,141	1,557,334	1,339,279	1,128,612	1,167,945	894,780
347													
348													
349		SUMMARY BY CATEGORY											
350													
351		Total Capital Items	4,413,557		2,332,030	2,850,250	1,602,900	829,500	831,700	908,800	807,200	1,449,100	993,700
352		Total Special Projects	17,980,972		3,018,268	5,633,330	3,956,800	263,150	215,100	923,400	20,239,750	411,800	338,150
353		Total Assignments of Fund Balance for Future Projects	810,667		1,386,075	1,325,408	1,120,408	1,120,408	800,000	795,000	815,000	815,000	815,000
354		Total Bond and Loan Payments	1,418,432		1,823,204	1,539,676	1,565,294	1,559,141	1,557,334	1,339,279	1,128,612	1,167,945	894,780
355		Total all expenditures on this schedule	24,623,628		8,559,577	11,348,664	8,245,402	3,772,199	3,404,134	3,966,479	22,990,562	3,843,845	3,041,630