

City of Isle of Palms South Carolina

Fiscal Year Operating Budget FINAL
July 1, 2018 - June 30, 2019

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 May 22, 2018

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1	City of Isle of Palms											
2	Fund Balance Rollforward				General Fund							
3					Unassigned	Assigned for Beach Maintenance	Committed for Disaster Recovery	Restricted for Beautification	Restricted for General Fund Debt Service	Non-spendable (postage and fuel inventories)	Total	
61	FY15 AUDITED Ending Fund Balance				2,519,557	395,556	2,231,487	61,492	204,770	14,466	5,427,328	
62												
63	FY16 Audited Revenues				8,998,450	1,811	20,093	7,096	671,016		9,698,467	
64	FY16 Audited Transfers				112,212	-	50,000				162,212	
65	FY16 Audited Expenditures				(9,022,202)	-	(8,601)	-	(637,015)		(9,667,818)	
66	FY16 Audited Reservations of Fund Bal				(11,304)					11,304	-	
67	FY16 Audited Ending Fund Balance				2,596,715	397,367	2,292,979	68,588	238,771	25,770	5,620,190	
68												
69	FY17 Audited Revenues				9,494,895	3,042	177,272	7,100	685,044		10,367,353	
70	FY17 Audited Transfers				(133,844)		100,000				(33,844)	
71	FY17 Audited Expenditures				(9,195,339)	-	(202,524)	-	(649,998)	(3,261)	(10,051,122)	
72	FY17 Audited Reservations of Fund Bal				-					-	-	
73	FY17 Audited Ending Fund Balance				2,762,427	400,409	2,367,727	75,688	273,817	22,509	5,902,576	
74												
75	FY18 BUDGET REVENUES				9,259,800	-	18,000	7,500	690,000		9,975,300	
76	FY18 Revenues greater (less) than budget				200,000						200,000	
77	FY18 BUDGET TRANSFERS				939,351	(398,985)					540,366	
78	FY18 Transfers different from budget				(457,395)	(1,424)					(458,819)	
79	FY18 BUDGET EXPENDITURES				(10,241,756)		(5,000)	(15,000)	(639,895)		(10,901,651)	
80	FY18 Expenditures (greater) less than bud				300,000						300,000	
81	FY18 BUDGET RESRV OF FB										-	
82	FY18 ESTIMATED ENDING FB				2,762,427	(0)	2,380,727	68,188	323,922	22,509	5,557,772	
83												
84	FY19 BUDGET REVENUES				9,503,910	-	25,000	6,000	695,000		10,229,910	
85	FY19 BUDGET TRANSFERS				1,138,888	-					1,138,888	
86	FY19 BUDGET EXPENDITURES				(10,699,107)		(5,000)	(15,000)	(629,691)		(11,348,798)	
87	FY19 BUDGET RESRV OF FB										-	
88	FY19 BUDGET ENDING FB				2,706,118	(0)	2,400,727	59,188	389,231	22,509	5,577,772	
89												
90	CHANGE IN FUND BAL = NET REVENUE/(EXPENSE) for FY19								Disaster Recovery		20,000	
91									All Other General Fund		-	
92											20,000	
93												
94												
95												
96												
97												
98												
99												
100												
101												

	A	B	C	D	M	N	O	P	V	W	X	Y
1	City of Isle of Palms											
2	Fund Balance Rollforward				Capital Projects Fund							
3					Assigned for General 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	
61	FY15 AUDITED Ending Fund Balance				1,773,911	263,068	366,898	424,012		249,666	3,077,555	
62												
63	FY16 Audited Revenues				35,616						35,616	
64	FY16 Audited Transfers				952,442						952,442	
65	FY16 Audited Expenditures				(225,525)	(104,750)	(177,126)	(3,111)			(510,512)	
66	FY16 Audited Reservations of Fund Bal				(655,500)	134,750	258,333	200,000		62,417	-	
67	FY16 Audited Ending Fund Balance				1,880,944	293,068	448,105	620,901		312,083	3,555,101	
68												
69	FY17 Audited Revenues				508,577	-					508,577	
70	FY17 Audited Transfers				1,176,837						1,176,837	
71	FY17 Audited Expenditures				(492,473)	(77,250)		(26,394)	-	(103,170)	(699,286)	
72	FY17 Audited Reservations of Fund Bal				(755,917)	107,250	343,333	200,000	75,000	30,334	-	
73	FY17 Audited Ending Fund Balance				2,317,968	323,068	791,438	794,507	75,000	239,247	4,541,229	
74												
75	FY18 BUDGET REVENUES				23,000			700,000			723,000	
76	FY18 Revenues greater (less) than budget				1,111,666			(500,000)			611,666	
77	FY18 BUDGET TRANSFERS				324,998						324,998	
78	FY18 Transfers different from budget				417,395						417,395	
79	FY18 BUDGET EXPENDITURES				(819,848)	(135,100)	(605,466)	(1,656,868)	(75,000)	(167,500)	(3,459,782)	
80	FY18 Expenditures (greater) less than budget				2,338		605,466	1,125,000	75,000	152,500	1,960,304	
81	FY18 BUDGET RESRV OF FB				(659,734)	135,100	283,333	135,967	75,000	30,334	-	
82	FY18 ESTIMATED ENDING FB				2,717,783	323,068	1,074,771	598,606	150,000	254,581	5,118,810	
83												
84	FY19 BUDGET REVENUES				902,500			500,000			1,402,500	
85	FY19 BUDGET TRANSFERS				218,321						218,321	
86	FY19 BUDGET EXPENDITURES				(1,697,679)	(657,038)	(537,927)	(1,125,000)		(150,000)	(4,167,644)	
87	FY19 BUDGET RESRV OF FB				(597,099)	407,038	283,333	26,394	(150,000)	30,334	-	
88	FY19 BUDGET ENDING FB				1,543,826	73,068	820,177	(0)	-	134,915	2,571,987	
89												
90	CHANGE IN FUND BAL = NET REVENUE/(EXPENSE) for FY19										(2,546,823)	
91												
92												
93												
94												
95												
96												
97												
98												
99												
100												
101												

FY19 spending includes:	
Drainage Phase II	(1,125,000)
Fire ladder truck	(849,500)
Radio replacement	(150,000)
PSB roof replace	(249,500)
Maint priorities (Hill)	(220,454)
Ongoing drainage	(257,038)
Drainage outfalls	(400,000)
	(3,251,492)

(offset w/ lease proceeds)

	A	B	C	D	Z	AA	AB	AC	AD	AF	AG	AH	AJ	AK	AL	AM	AN	AP	
1	City of Isle of Palms																		
2	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 Radio Replacement & SCBA Equip	Identified for Front Beach Infrastruct. Replace	Total	Total Tourism Related Funds	
3																			
61	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	
62																			
63	FY16 Audited Revenues				1,474,209				1,474,209	703,573		703,573	1,683,644				1,683,644	3,861,427	
64	FY16 Audited Transfers				(553,252)				(553,252)	(280,629)		(280,629)	(537,773)				(537,773)	(1,371,654)	
65	FY16 Audited Expenditures				(753,055)	(88,563)			(841,618)	(308,069)		(308,069)	(808,611)	(88,563)			(897,174)	(2,046,862)	
66	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	-	-	
67	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	
68																			
69	FY17 Audited Revenues				1,508,028				1,508,028	755,961		755,961	1,731,180				1,731,180	3,995,169	
70	FY17 Audited Transfers				(566,814)				(566,814)	(274,162)		(274,162)	(573,442)				(573,442)	(1,414,417)	
71	FY17 Audited Expenditures				(885,445)		(51,585)		(937,030)	(237,220)		(237,220)	(1,037,753)		(51,585)		(1,089,338)	(2,263,587)	
72	FY17 Audited Reservations of Fund Bal				(228,500)	188,333	15,167	25,000	-	(25,000)	25,000	-	(228,500)	188,333	15,167	25,000	-	-	
73	FY17 Audited Ending Fund Balance				998,801	431,251	119,624	50,000	1,599,676	822,789	50,000	872,789	1,566,541	431,251	119,624	50,000	2,167,416	4,639,881	
74																			
75	FY18 BUDGET REVENUES				1,414,000				1,414,000	700,200		700,200	1,671,000				1,671,000	3,785,200	
76	FY18 Revenues greater (less) than budget				47,000				47,000	65,000		65,000	16,000				16,000	128,000	
77	FY18 BUDGET TRANSFERS				(648,067)				(648,067)	(594,723)		(594,723)	(814,449)				(814,449)	(2,057,239)	
78	FY18 Transfers different from budget				19,896				19,896	333,393		333,393	35,000				35,000	388,289	
79	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)	
80	FY18 Expenditures (greater) less than bud				375,000	215,234	76,250		666,484	80,000		80,000	215,500	215,234	76,250		506,984	1,253,468	
81	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	-	-	
82	FY18 ESTIMATED ENDING FB				820,851	464,585	127,291	75,000	1,487,727	865,329	75,000	940,329	734,531	464,585	127,291	75,000	1,401,407	3,829,463	
83																			
84	FY19 BUDGET REVENUES				1,529,250				1,529,250	778,000		778,000	1,769,500				1,769,500	4,076,750	
85	FY19 BUDGET TRANSFERS				(661,621)				(661,621)	(530,651)		(530,651)	(589,519)				(589,519)	(1,781,791)	
86	FY19 BUDGET EXPENDITURES				(1,267,401)	(302,950)	(65,000)		(1,635,351)	(520,394)		(520,394)	(1,414,918)	(302,950)	(65,000)		(1,782,868)	(3,938,613)	
87	FY19 BUDGET RESRV OF FB				(198,500)	158,333	15,167	25,000	-	(25,000)	25,000	-	(198,500)	158,333	15,167	25,000	-	-	
88	FY19 BUDGET ENDING FB				222,579	319,968	77,458	100,000	720,005	567,284	100,000	667,284	301,094	319,968	77,458	100,000	798,520	2,185,809	
89																			
90	CHANGE IN FUND BAL = NET REVENUE/(EXPENSE) for FY19								(767,722)			(273,045)					(602,887)	(1,643,654)	
91																			
92					FY19 spending includes:									FY19 spending includes:					
93					Personnel (661,621)									Tourism promo (550,500)					
94					Drainage Phase II (375,000)					FY19 spending includes:					Personnel (357,604)				
95					Parking Mgt & Front Beach (263,092)					Personnel (273,010)					Front Beach & restrm ops (281,690)				
96					Radio replacement (65,000)					City wide landscaping (193,800)					Events (101,000)				
97					PSB roof replace (124,750)					Marina UST repl (206,667)					Radio replacement (65,000)				
98					Maint priorities (Hill) (110,227)					(673,477)					PSB roof replace (124,750)				
99					(1,599,690)									Maint priorities (Hill) (110,227)					
100															(1,590,771)				
101										5									

	A	B	C	D	AC	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
1	City of Isle of Palms														
2	Fund Balance Rollforward					Bch Preserve		Victims		Marina					
3						1% Beach Preservation Fee		Legally Obligated for Victims' Services		Unrestricted	Invested in Capital Assets, Net of Related Debt	Assigned for Marina Enhancements	Assigned for General Marina Improves/UST replace/Dredging	Total Marina	
61	FY15 AUDITED Ending Fund Balance					425,227		15,226		396,203	4,348,130	63,000	62,477	4,869,810	
62															
63	FY16 Audited Revenues					966,214		19,600		398,025				398,025	
64	FY16 Audited Transfers							(14,000)		268,000				268,000	
65	FY16 Audited Expenditures					(83,894)		(1,068)		(219,405)	(138,633)			(358,038)	
66	FY16 Audited Reservations of Fund Bal									(559,000)	440,000	-	119,000	-	
67	FY16 Audited Ending Fund Balance					1,307,547		19,757		283,822	4,649,497	63,000	181,477	5,177,796	
68															
69	FY17 Audited Revenues					978,176		10,551		428,566				428,566	
70	FY17 Audited Transfers					-		(14,000)		282,425				282,425	
71	FY17 Audited Expenditures					(64,541)		(2,738)		(219,138)	(123,782)			(342,920)	
72	FY17 Audited Reservations of Fund Bal									(303,120)	303,120	-	-	-	
73	FY17 Audited Ending Fund Balance					2,221,183		13,571		472,555	4,828,835	63,000	181,477	5,545,867	
74															
75	FY18 BUDGET REVENUES					968,200		14,003		406,738				406,738	
76	FY18 Revenues greater (less) than budget					47,000				15,000					
77	FY18 BUDGET TRANSFERS					(1,272,993)		(14,000)		803,890				803,890	
78	FY18 Transfers different from budget					(798,576)				(333,393)				(333,393)	
79	FY18 BUDGET EXPENDITURES					(533,775)		(1,773)		(132,625)	(139,547)			(272,172)	
80	FY18 Expenditures (greater) less than bud					223,500				18,814					
81	FY18 BUDGET RESRV OF FB					-		-		(731,500)	656,500	75,000	-	-	
82	FY18 ESTIMATED ENDING FB					854,539		11,801		519,479	5,345,788	138,000	181,477	6,150,930	
83															
84	FY19 BUDGET REVENUES					1,020,000		10,003		427,496	69,467			496,963	
85	FY19 BUDGET TRANSFERS					-		(14,000)		435,582				435,582	
86	FY19 BUDGET EXPENDITURES					(465,000)		(1,900)		(355,100)	(125,000)	(288,000)		(768,100)	
87	FY19 BUDGET RESRV OF FB					-		-		(1,027,457)	1,058,934	150,000	(181,477)	-	
88	FY19 BUDGET ENDING FB					1,409,539		5,904		0	6,349,189	-	-	6,315,375	
89															
90	CHANGE IN FUND BAL = NET REVENUE/(EXPENSE) for FY19					555,000		(5,897)						164,445	
91															
92										FY18 net spending includes:					
93										UST replacement			620,000		
94										Debt Service			305,220		
95										Fuel dock improves			138,934		
96										Dock repairs			250,000		
97													1,314,154		
98													(435,582)		
99													878,572		
100															
101															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	
1		City of Isle of Palms		Actual	Budgeted	12 Months Ending 2/28/18	Budgeted								
2	Account #	Account Description		FY 2016-17	FY 2017-18		FY 2018-19	Notes							
4	General Fund Revenues											Calculate Approximate Value of 1 Mill:			
5	103100.4001	Property Taxes from Operating Millage		3,618,976	3,650,000	3,654,569	3,660,000	Based on 12 months actual				Prop Tax Budget - Ops		\$ 3,660,000	
6	103100.4003	Property Taxes from Debt Service Millage		682,377	690,000	694,519	695,000	Based on 12 months actual.				Prop Tax Budget - DSvc		695,000	
7	103100.4002	Loc Option Sales Tax		731,540	715,000	749,014	750,000	Based on 12 months actual.				L.O.S.T. Budget		750,000	
8	103210.4005	Telecommunication Lic Fees		22,356	24,000	22,507	23,000	Based on 12 months actual.						5,105,000	
9	103210.4006	Business Lic Fees		1,162,359	1,095,000	1,215,283	1,215,000	Based on 12 months actual. Does not include potential WD project.				Divide by total millage rate		24.70	
10	103210.4007	Insurance Lic Fees		657,872	636,000	657,689	658,000	Based on 12 months actual.				Approx value of 1 Mill		\$ 206,680	
11	103210.4008	Public Utilities Fees		814,753	830,000	820,013	820,000	% of utility fees pd by IOP properties (SCE&G, Comcast, ATT video).							
12	103210.4009	Building Pmts & Fees		302,871	262,000	301,117	301,000	Based on 12 months actual. Does not incl 1-time revenues associated with potential Wild Dunes project							
13	103210.4010	Animal License Fees		1,780	1,900	1,805	1,800	Revenues from dog tags. Based on 12 months actual							
14	103210.4011	Residential Rental License Fees		493,866	510,000	476,308	476,000	Business license fee charged on short and long term residential rentals. Based on 12 months actual.							
15	103210.4013	Transportation Network Company Fee		6,406	5,000	7,696	8,000	New revenue source related to businesses like Uber.							
16	103400.4075	Court Generated Rev		263,440	275,000	197,816	225,000	Criminal, traffic & parking fines collected. Based on 12 mos actual plus add'l fines from hourly parking Lot A							
17	103450.4106	Intergovernmental Transfers		14,656	-	-	-	FY17 amount related to communications reimbursement from Sullivan's Island.							
18	103450.4111	Grant Revenue		152,298	-	234,081	-	Prior year amounts relate to FEMA reimbursements for Hurricane Matthew losses							
19	103450.4115	State Shared Funds		94,653	100,000	92,710	93,000	Transfers from SC State Treasurer per SC State Law. Based on 12 months actual							
20	103450.4117	State Shared \$ - Alcohol Sunday Sales Permits		49,400	45,000	51,200	51,000	Paid by island businesses that sell alcohol on Sunday. Based on last 4 qtrly payments received							
21	103500.4501	Miscellaneous Revenue		2,678	900	14,780	2,000	prior year amounts incl FOIA reimbursements, candidates fees that likely will not recur in FY19							
22	103500.4502	Parking Lot Revenue		317,838	320,000	324,639	405,000	Based on 12 months actual plus add'l revenue related to hotel parking							
23	103500.4504	Sales of Assets		3,678	1,000	7,473	12,500	50% of estimated proceeds from sale of old ladder truck							
24	103500.4505	Interest Income		16,657	15,000	25,759	26,000	Based on 12 months actual.							
25	103500.4506	Recreation Dept Instructor's Income		164,584	166,000	180,375	170,000								
26	103500.4507	Recreation Dept Program Income		91,709	100,000	92,405	108,660	Based on 12 months actual plus increase in some program registration fees							
27	103500.4509	Kennel Revenues		77	100	56	100	Based on 12 months actual.							
28	103500.4511	State Accom Tax Transfer		114,897	112,000	116,529	116,750	General Fund % of quarterly State Accommodations Tax payments. Based on 12 mos actual							
29	103500.4514	Parking Meter Revenue		389,645	387,000	372,926	373,000								
30	103500.4515	Cart Purchase Revenue		3,975	4,000	4,350	4,000	Sales of additional garbage rollcarts (all residences get 1 free)							
31	103500.4516	Alarm Permit Revenue		1,790	1,500	1,840	1,800								
32	103500.4517	Breach Inlet Ramp Key Sales		2,000	2,400	2,100	2,100								
33	103500.4518	Residential Parking Guest Booklets		810	1,000	165	200								
34	103500.4525	Tree Replacement Collections		7,100	7,500	6,625	6,000								
35	TOTAL GENERAL FUND REVENUES			10,187,039	9,957,300	10,326,348	10,204,910	2.5% Increase over FY18 budget							
37	Transfer In fr Muni Afee for Beach Svc Officers			101,193	136,183	201,193	136,626	includes 10 seasonal BSOs for year-round beach parking management							
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			64,496	69,548	69,548	72,787								
40	Transfer in fr Muni Afee for Firefighters			240,840	260,352	260,352	272,708								
41	Transfer In fr Hosp Tax for Police Livability Officer & PT ACO			126,616	126,694	-	132,046	FY19 Budgeted transfers cover the same number of positions as in FY18							
42	Transfer In fr Hosp Tax for Police Patrol Officers			64,496	69,548	69,548	72,787								
43	Transfer in fr Hosp Tax for Firefighters			60,210	65,088	65,088	68,177								
44	Transfer in fr State Atax for summer weekend PT Fire			5,521	11,615	5,521	12,109								
45	Transfer in fr State Atax for Firefighters			240,840	260,352	260,352	272,708								
46	Transfer in fr State Atax for Police Patrol Officers			64,496	68,985	68,985	72,787								
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			134,664	133,088	234,664	150,000								
49	Transfer In fr Muni Afee, for 50% of Pworks Vehicle Fuel & Oil			25,621	29,000	25,621	29,500			Tourism-related transfers-in equate to approximately 6.82 Mills (1,306,235-14,000+116,750)/206,680					
50	103900.4901		Subtotal Transfers In	1,142,993	1,264,349	1,274,872	1,306,235								
52	GENERAL FUND REVENUES & TRANSFERS IN			\$ 11,330,032	\$ 11,221,649	\$ 11,601,220	\$ 11,511,145	2.6% Increase over FY18 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 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
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	1,272	1,492	1,053	2,475	SCRS rate is 14.56%, up 1% from FY18.						
11	General	104010.5006	Group Health Insurance	42,633	43,205	47,911	87,398	current rates + 5.4% incr effective 1/1/19. Increased participation by Council in FY19						
12	General	104010.5007	Workers Compensation	399	474	440	475	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
13	General	104010.5010	Print and Office Supplies	658	500	934	700							
14	General	104020.5014	Membership & Dues	50	50	-	50	Municipal Assoc membership for Mayor						
15	General	104020.5015	Meetings & Seminars	6,651	9,000	11,459	9,000	Annual MASC conference, videographer for meetings, workshop meals.						
16	General	104020.5016	Vehicle Fuel	-	250	-	250							
17	General	104020.5021	Telephone & Cable	2,977	3,672	2,892	3,672							
18	General	104020.5062	Insurance	1,999	2,038	1,999	2,038	Public officials liability & employee bond for Mayor.						
19	General	104020.5079	Miscellaneous	4,504	4,500	4,448	4,500							
20	General	104020.5088	Citizens' Services	2,319	20,429	21,072	4,000							
21														
22		Total Mayor and Council		\$ 81,762	\$ 103,911	\$ 110,510	\$ 132,859							
23			Change from Prior Year				28%	Increase/(Decrease) from FY18 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 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19								
3															
4	General Fund Expenditures														
5															
25															
26															
27			General Government												
28															
29	General	104110.5001	Salaries & Wages	420,062	464,726	462,516	484,563	2.2% COLA and 2% merit pool effective January 2019.							
30	General	104110.5002	Overtime Wages	11,073	8,895	17,653	9,278								
31	General	104110.5003	Part-time Wages	337	18,423	956	-								
32	General	104110.5004	FICA Expense	31,385	37,641	35,240	37,779	7.65% of Salaries							
33	General	104110.5005	Retirement Expense	51,332	64,223	58,617	71,903	SCRS rate is 14.56%, up 1% from FY18.							
34	General	104110.5006	Group Health Insurance	32,743	38,083	41,579	43,490	current rates + 5.4% increase effective 1/1/19.				(19,439)			
35	General	104110.5007	Workers' Compensation	5,247	5,200	5,517	5,370	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.							
36	General	104120.5009	Debt Service Principal	518,000	526,000	520,000	536,000	60% of Rec Bond, 100% of PSB Bond and 40% of FS2 Bond							
37	General	104120.5010	Printing & Office Supplies	10,783	10,000	13,693	11,000	increased based on actual							
38	General	104120.5011	Debt Service Interest	215,389	203,349	211,400	185,754	60% of Rec Bond, 100% of PSB Bond and 40% of FS2 Bond							
39	General	104120.5013	Bank Service Charges	6,171	6,500	6,195	7,000	increased based on actual							
40	General	104120.5014	Membershiop & Dues	5,734	5,985	5,371	5,985	See attached note.							
41	General	104120.5015	Meetings & Seminars	6,410	6,000	8,051	9,800	Added hosting of SC Beach Advocates Mtg and BS&A User Conference (Treas/AP/PR)							
42	General	104120.5016	Vehicle Fuel & Oil	1,432	1,750	1,597	1,750								
43	General	104120.5020	Electricity & Gas	3,673	4,000	4,265	4,000								
44	General	104120.5021	Telephone & Cable	9,878	10,952	10,865	10,952								
45	General	104120.5022	Water & Sewer	1,670	2,120	1,795	2,120								
46	General	104120.5025	Non-capital Tools & Equipment	1,075	1,250	1,256	1,250								
47	General	104120.5026	Maint & Service Contracts	23,021	38,935	23,010	41,335	See attached note.							
48	General	104120.5027	Machinery & Equipment Repair	-	1,000	23	1,000								
49	General	104120.5044	Cleaning & Sanitary Supplies	1,758	2,000	1,588	2,000								
50	General	104120.5049	Medical & Lab	446	800	393	800								
51	General	104120.5061	Advertising	6,972	7,600	6,010	7,600	covers all legal notice and FOIA requirements.							
52	General	104120.5062	Insurance	19,143	21,662	22,070	22,745	50% of property, liability and flood on City Hall Building. Incl key employee bonds.							
53	General	104120.5063	Rents & Leases	8,423	10,700	7,803	10,700	Copier lease (\$9,000), postage meter (\$1,400), post office box (\$300)							
54	General	104120.5064	Employee Training	20,944	83,968	38,194	103,000	includes provision for tuition reimbursement for all employees in good standing who submitted requests							
55	General	104120.5065	Professional Services	27,334	38,520	36,090	113,520	See attached note. Added \$80,000 for personnel searches							
56	General	104120.5067	Contracted Services	-	-	-	50,000	Contracted IT service. Technology Solutions estimate is \$29,000 + est. add'l hours (15 hrs/month incl)							
57	General	104120.5068	Election Expenses	-	1,000	10,513	-	no municipal election in FY19							
58	General	104120.5079	Miscellaneous & Contingency	12,169	17,910	15,540	19,110	See attached note. Added \$1,200 to rent County Park lot for free parking during Farmers Mkts							
59															
60		Total General Government		1,452,603	\$ 1,639,192	\$ 1,567,799	\$ 1,799,804								
61			Change from Prior Year				10%	Increase/(Decrease) from FY18 budget.							
62															
63															
64															
65															
66															

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)

\$1300 Adobe Acrobat Pro DC subscription for City Hall (up \$400 fr FY18)

Add \$2000 to replace City Hall door locks

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

Added \$24,000 in FY19 for personnel searches (2 positions)

Undesignated \$1000

Cell: H58

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 meetings \$750

Tide tables from DHEC OCRM \$160

Added \$1,200 to rent County Park lot for free Farmers Mkt parking

	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 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
67			Police Department											
69	General	104410.5001	Salaries & Wages	1,261,563	1,422,137	1,352,047	1,478,735	2.2% COLA and 2% merit pool effective January 2019.						
70	General	104410.5002	Overtime Wages	138,565	122,721	138,557	127,011							
71	General	104410.5003	Part-time Wages	3,861	-	5,148	-							
72	General	104410.5004	FICA Expense	105,093	118,182	112,028	122,840							
73	General	104410.5005	Retirement Expense	192,481	243,229	219,556	268,842	PORS rate is 17.24%. SCRS rate is 14.56%. Both are up 1% from FY18.						
74	General	104410.5006	Group Health Insurance	177,128	211,860	195,757	218,320	current rates + 5.4% increase effective 1/1/19.						
75	General	104410.5007	Workers' Compensation	60,877	72,876	66,899	75,866	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
76	General	104420.5010	Printing & Office Supplies	14,776	14,000	15,101	14,000							
77	General	104420.5014	Membership & Dues	1,542	2,500	1,432	2,500	Incls SC & Int'l Police Chiefs Assoc, SCPD Accreditation Assoc, Gun Range, Chas Co Hazmat						
78	General	104420.5015	Meetings & Seminars	12,505	2,000	5,529	2,000							
79	General	104420.5016	Vehicle Fuel & Oil	61,582	75,000	76,795	80,000	increased based on actual.						
80	General	104420.5017	Vehicle Maintenance	35,661	46,000	37,514	46,000							
81	General	104420.5020	Electricity & Gas	30,017	31,000	31,873	32,000							
82	General	104420.5021	Telephone & Cable	63,262	66,153	54,302	67,833	see attached note.						
83	General	104420.5022	Water & Sewer	4,148	5,300	5,698	6,000	increased based on actual.						
84	General	104420.5025	Non-capital Tools & Equipment	2,327	2,000	955	2,000							
85	General	104420.5026	Maint & Service Contracts	43,716	67,499	54,773	77,659	see attached note.						
86	General	104420.5027	Machinery & Equipment Repair	4,960	8,500	6,293	8,500	Repairs to in-car cameras and radar units and batteries for portable radios						
87	General	104420.5041	Uniforms	19,902	20,715	23,834	20,715	incls taser batteries & uniform shirts w/ ballistic vests worn outside uniform						
88	General	104420.5044	Cleaning & Sanitary Supplies	1,772	1,750	1,881	1,750							
89	General	104420.5049	Medical & Lab Supplies	3,846	4,000	3,661	4,000	includes supplies for breathalyzer testing and forensics work. Also includes pre-employment screenings.						
90	General	104420.5062	Insurance	65,919	73,162	62,919	76,820	50% of property, liability, flood and undergrnd storage tank for PSB. Auto liab incr.						
91	General	104420.5063	Rents & Leases	3,328	3,300	2,826	3,300	copier operating lease.						
92	General	104420.5064	Employee Training	11,222	8,980	12,950	8,980							
93	General	104420.5065	Professional Services	11,108	85,500	4,925	5,500	CALEA compliance, raccoon mgt, backflow testing, UST inspection fees. FY18 incl \$80,000 for IT services						
94	General	104420.5067	Contracted Services	350	5,000	5,125	15,000	increased expense related to coyote management						
95	General	104420.5079	Miscellaneous & Contingency	3,854	3,250	4,564	3,250							
96	General	104420.5081	Canine Kennel Expenses	412	1,000	808	1,000							
97		Total Police Department		2,335,777	\$ 2,717,614	\$ 2,503,750	\$ 2,770,421							
98			Change from Prior Year				2%	Increase/(Decrease) from FY18 budget						
99														
100														
101														
102														
103														
104														
105														
106														
107														
108														
109														

Cell: H82

Comment: Police Dept Telephone & Cable:

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

Monthly wireless cards - $\$40 \times 7 \times 12 = \$3,360$ (up from \$2,880 in FY18)

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

Monthly data & phone - $\$1100 \times 12 = \$13,200$ (up \$100/mo from FY18)

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

Cell: H85

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

NCIC annual maintenance = \$700

Enterpol annual maintenance = \$15,380 (up \$750 from FY18) (records mgt, dispatch, livability, LOTUS notes, CAD and RMS)

elevator maint = $\$1,100 \times 4 = \$4,400$ (up \$400 fom FY18)

MDT Visinet (silent dispatching system) license = $\$1465 \times 6 \text{ MDTs} = \$8,790$ (up \$5250 from FY18)

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 \$1,700 (up \$200 from FY18)

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

Survey Monkey annual fee for accreditation citizen survey \$250

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

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

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

Add Intrusion PRevention Service (IPS) mandated by Chas County Consol Dispatch \$3800

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

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
110			Fire Department											
111														
112	General	104510.5001	Wages and Salaries	1,600,542	1,650,080	1,599,963	1,684,761	2.2% COLA and 2% merit pool effective January 2019.						
113	General	104510.5002	Overtime Wages	334,068	297,593	333,027	303,083							
114	General	104510.5003	Part-time Wages	24,594	20,000	15,791	19,748							
115	General	104510.5004	FICA Expense	148,125	150,527	146,856	153,581	7.65% of Salaries						
116	General	104510.5005	Retirement Expense	284,061	318,676	283,946	345,196	PORS rate is 16.24%. SCRS rate is 13.56%. Both are up 1% from FY18.						
117	General	104510.5006	Group Health Insurance	242,054	264,262	246,249	279,329	current rates plus 5.4% effective 1/1/19						
118	General	104510.5007	Workers' Compensation	77,439	86,079	84,619	87,979	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
119	General	104520.5010	Printing & Office Supplies	4,931	6,500	5,933	6,500							
120	General	104520.5014	Membership & Dues	2,191	2,300	2,121	2,300	NFPA, SC Fire Chiefs Assoc, SC Assoc of Arson Investigators, SC Fire Marshals.						
121	General	104520.5015	Meetings & Seminars	-	500	31	500							
122	General	104520.5016	Vehicle Fuel & Oil	17,264	19,000	16,990	19,000	based on \$2.40/gal UNL & \$2.10/gal Diesel.						
123	General	104520.5017	Vehicle Maintenance	72,219	70,000	43,332	70,000	incls 1 major PM each year + 3 routine (oil change, etc).						
124	General	104520.5020	Electricity & Gas	42,074	44,500	45,661	44,500							
125	General	104520.5021	Telephone & Cable	57,403	63,056	58,164	63,456	see attached note.						
126	General	104520.5022	Water & Sewer	9,266	10,600	10,978	10,600							
127	General	104520.5025	Non-capital Tools & Equipment	5,524	4,700	4,642	4,700							
128	General	104520.5026	Maint & Service Contracts	56,918	65,675	48,557	66,675	see attached note.						
129	General	104520.5027	Machinery & Equipment Repair	9,020	10,000	10,546	10,000							
130	General	104520.5041	Uniforms	14,649	20,000	15,767	20,000							
131	General	104520.5044	Cleaning & Sanitary Supplies	3,799	4,000	4,236	4,000							
132	General	104520.5049	Medical & Lab Supplies	17,939	15,000	17,843	17,000	Includes medical supplies, tools for EMT services and annual physicals for all personnel						
133	General	104520.5062	Insurance	94,179	101,687	109,118	106,771	50% of prop, liab, flood & undrgrnd storage tank at PSB, 100% for FS#2. Auto liab incr.						
134	General	104520.5063	Rents & Leases	1,583	2,500	1,431	2,500	Copier/equipment. Reduced based on actual						
135	General	104520.5064	Employee Training	10,558	10,000	12,853	10,000							
136	General	104520.5065	Professional Services	6,052	6,000	4,793	6,000							
137	General	104520.5079	Miscellaneous & Contingency	6,629	6,000	4,805	6,000							
138	General	104520.5080	Volunteer Fire Points	1,219	2,000	721	1,500							
139														
140		Total Fire Department		3,144,301	\$ 3,251,235	\$ 3,128,973	\$ 3,345,679							
141			Change from Prior Year				3%	Increase/(Decrease) from FY18 budget.						
142														
143														
144														
145														
146														

Cell: H125

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)

Add MDM Mgt for mobile data terminals ($\$50 \times 8 = \400)

Cell: H128

Comment: Fire Department Maintenance & Service Contracts:

pest mgt $\$16 \times 37/\text{month} = \636

bay door svc contract ($\$440 \text{ PSB} + \330 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

Added for FY19 \$1000 for ESO medical software suggested partnership by Consol Dispatch

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 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
147			Public Works Department											
149	General	104610.5001	Wages and Salaries	505,434	518,274	518,130	603,167	2.2% COLA and 2% merit pool effective January 2019. Added 1 FT Assistant Director						
150	General	104610.5002	Overtime Wages	14,437	13,535	17,197	13,593							
151	General	104610.5004	FICA Expense	39,198	40,683	40,330	47,182	7.65% of Salaries						
152	General	104610.5005	Retirement Expense	60,179	72,113	64,507	89,800	SCRS rate is 14.56%. Up 1% from FY18						
153	General	104610.5006	Group Health Insurance	66,112	68,284	67,054	79,164	current rates plus estimated 5.4% increase effective 1/1/19						
154	General	104610.5007	Workers' Compensation	31,766	35,865	35,143	41,721	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
155	General	104620.5010	Printing & Office Supplies	587	1,000	753	3,000							
156	General	104620.5014	Membership & Dues	462	500	417	500							
157	General	104620.5015	Meetings & Seminars	-	250	-	250							
158	General	104620.5016	Vehicle Fuel & Oil	51,241	58,000	53,203	59,000	based on \$2.40/gal UNL & \$2.10/gal Diesel						
159	General	104620.5017	Vehicle Maintenance	66,547	85,000	84,719	85,000							
160	General	104620.5020	Electricity & Gas	74,256	86,900	75,318	86,900	Incls some streetlights. Incls new NPDES wash-down facility.						
161	General	104620.5021	Telephone & Cable	10,797	10,952	11,361	10,952							
162	General	104620.5022	Water & Sewer	1,927	1,700	7,576	8,000	increased based on actual. Additional water usage due to new wash station						
163	General	104620.5025	Non-capital Tools & Equipment	4,368	2,000	1,169	2,000							
164	General	104620.5026	Maint & Service Contracts	2,348	9,700	7,244	9,700							
165	General	104620.5027	Machinery & Equipment Repair	7,034	4,000	8,866	7,000	increased based on actual						
166	General	104620.5041	Uniforms	7,161	7,000	8,613	9,000	replacement tshirts & hats, weekly uniform service, increased based on actual						
167	General	104620.5044	Cleaning & Sanitary Supplies	2,585	3,500	2,598	3,500							
168	General	104620.5049	Medical & Lab Supplies	2,774	3,500	2,896	3,500	incls safety gloves and glasses and random drug screens for CDL drivers.						
169	General	104620.5054	Street Signs	2,444	4,000	1,703	4,000	only covers replacements for street name signs						
170	General	104620.5062	Insurance	31,754	37,861	40,618	39,754	includes property, liability, underground fuel tank and flood. Auto liab incr.						
171	General	104620.5063	Rents & Leases	147	250	463	500	rental of the welding gas tank.						
172	General	104620.5064	Employee Training	-	300	-	300	most training for PW employees happens in-house at no cost.						
173	General	104620.5065	Professional Services	1,630	2,000	1,700	2,000	annual testing of underground storage tanks (\$625) and annual DHEC UST fee (\$800). Added backflow test.						
174	General	104620.5066	Temporary Labor	179,551	177,450	200,264	200,000	increased based on actual. Added hours for weekly pressure washing of front beach compactor.						
175	General	104620.5067	Contracted Services	568	1,000	568	1,000	provision for fees for yard debris taken to 4B dumpsite in Mt. Pleasant. Also covers community Shred Day(s)						
176	General	104620.5079	Miscellaneous & Contingency	1,256	1,000	270	1,000	for instance, locks, batteries, repl plants and mailboxes, cold weather covers for irrigation, de-icer						
177	General	104620.5089	Garbage Cart Procurement	7,541	7,800	9,718	10,000	increased based on actual.						
178		Total Public Works		1,174,105	\$ 1,254,417	\$ 1,262,397	\$ 1,421,483							
179			Change from Prior Year				13%	Increase/(Decrease) from FY18 budget.						
180														
181														
182														
183														
184														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
185			Building and Planning Department											
186														
187	General	104710.5001	Wages and Salaries	240,650	245,883	245,734	245,845	2.2% COLA and 2% merit pool effective January 2019.						
188	General	104710.5002	Overtime Wages	354	1,409	682	1,306							
189	General	104710.5004	FICA Expense	17,742	18,918	17,964	18,907	7.65% of Salaries						
190	General	104710.5005	Retirement Expense	28,179	33,533	29,593	35,985	SCRS rate is 14.56%. This is up 1% from FY18.						
191	General	104710.5006	Group Health Insurance	34,279	34,489	39,790	42,279	current rates plus 5.4% increase effective 1/1/19						
192	General	104710.5007	Workers' Compensation	2,815	2,880	3,072	2,972	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
193	General	104720.5010	Printing & Office Supplies	9,979	12,500	8,733	12,500							
194	General	104720.5014	Memberships & Dues	662	1,000	742	1,000							
195	General	104720.5015	Meetings & Seminars	15	1,000	312	1,000	covers attendance at Business License Officers Association meetings.						
196	General	104720.5016	Vehicle Fuel & Oil	3,890	4,000	4,434	4,500	based on \$2.40/gal UNL & \$2.10/gal Diesel						
197	General	104720.5017	Vehicle Maintenance	221	1,000	72	1,000							
198	General	104720.5020	Electricity & Gas	3,673	4,000	4,265	4,000							
199	General	104720.5021	Telephone & Cable	5,395	5,352	5,181	5,352							
200	General	104720.5022	Water & Sewer	1,480	1,600	1,605	1,600							
201	General	104720.5025	Non-capital Tools & Equipment	38	300	22	300							
202	General	104720.5026	Maint & Service Contracts	7,436	7,500	8,232	7,500	pest control, housekeeping, HVAC svc, generator maint, hurricane shutter maint, general maint as needed						
203	General	104720.5027	Machinery & Equipment Repair	-	500	-	500							
204	General	104720.5041	Uniforms	362	500	498	500							
205	General	104720.5044	Cleaning & Sanitary Supplies	417	500	393	500							
206	General	104720.5049	Medical & Lab	121	100	142	100							
207	General	104720.5062	Insurance	8,704	9,085	8,769	9,539	Includes 50% of property, liability and flood on City Hall Building.						
208	General	104720.5063	Rents & Leases	464	800	489	800	copier rent, reduced based on actual						
209	General	104720.5064	Employee Training	1,612	1,300	818	1,300							
210	General	104720.5065	Professional Services	6,187	70,500	7,349	20,500	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). FY18 budget incl \$50,000 for contract building maint mgr.						
211	General	104720.5079	Miscellaneous & Contingency	311	500	370	500							
212														
213		Total Building & Planning		374,984	\$ 459,149	\$ 389,259	\$ 420,286							
214			Change from Prior Year				-8%	Increase/(Decrease) from FY18 budget.						
215														
216														
217														
218														
219														
220														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
221			Recreation Department											
223	General	104810.5001	Wages and Salaries	345,866	349,457	344,184	359,585	2.2% COLA and 2% merit pool effective January 2019.						
224	General	104810.5002	Overtime Wages	17,608	17,838	10,807	18,226							
225	General	104810.5003	Part-time Wages	184,353	207,400	195,843	217,400	Staff for games, wknds, events, grnds & maint, camps, scorekpers, etc., increased for Sunday hours						
226	General	104810.5004	FICA Expense	39,804	43,964	40,545	45,534	7.65% of Salaries						
227	General	104810.5005	Retirement Expense	42,493	53,195	44,013	57,921	SCRS rate is 14.56%, including a 1% increase.						
228	General	104810.5006	Group Health Insurance	58,833	56,699	56,521	65,256	current rates plus 5.4% increase effective 1/1/19						
229	General	104810.5007	Workers' Compensation	12,391	13,427		13,699	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
230	General	104820.5010	Printing & Office Supplies	10,519	10,500	9,231	10,500							
231	General	104820.5014	Memberships & Dues	1,337	1,600	1,202	1,600							
232	General	104820.5015	Meetings & Seminars	1,381	2,000	953	2,000							
233	General	104820.5016	Vehicle Fuel & Oil	2,760	4,000	3,187	4,000							
234	General	104820.5017	Vehicle Maintenance	433	2,000	1,680	2,000	based on \$2.40/gal UNL & \$2.10/gal Diesel						
235	General	104820.5020	Electricity & Gas	34,600	37,000	37,236	37,000							
236	General	104820.5021	Telephone & Cable	15,567	13,992	17,665	17,000							
237	General	104820.5022	Water & Sewer	4,023	4,240	3,767	4,240							
238	General	104820.5025	Non-capital Tools & Equipment	1,767	1,800	981	1,800							
239	General	104820.5026	Maint & Service Contracts	45,164	38,600	41,238	38,600	expenses related to cardio equip, ballfield lights, HVAC, playground.						
240	General	104820.5027	Machinery & Equipment Repair	2,746	2,500	580	2,500							
241	General	104820.5041	Uniforms	1,739	1,950	1,847	1,950							
242	General	104820.5044	Cleaning & Sanitary Supplies	5,296	4,750	5,471	4,750							
243	General	104820.5049	Medical & Lab Supplies	675	800	786	800							
244	General	104820.5062	Insurance	40,200	42,200	37,990	44,310	includes property, liability and flood. Current rates + 2% (12% for Flood).						
245	General	104820.5063	Rents & Leases	2,856	3,700	2,657	3,700	Copier, Port-a-john, Pest control, Pay phone & Helium tank.						
246	General	104820.5064	Employee Training	1,674	2,300	1,167	2,300	Seminars, workshops and employee wellness program.						
247	General	104820.5065	Professional Services	105	115	105	115							
248	General	104820.5079	Miscellaneous & Contingency	2,305	3,500	2,980	3,500							
249	General	104830.5088	5 & Under Groups	605	750	579	750							
250	General	104830.5091	Programs	2,543	3,000	2,218	3,000	Includes gymnastics, tennis, TKD, exercise, fencing, etc.						
251	General	104830.5092	Special Activities/Events	22,278	24,500	23,485	24,500	Incls Wellness Fair, Halloween Carnival, holiday events and decor, Doggie Day, Yard Sale, yoga/special sports camps, Half Rubber.						
252	General	104830.5093	Summer Camps	12,631	14,500	11,366	14,500							
253	General	104830.5095	Theme Activities	1,084	2,000	1,279	2,000	Includes children's holiday workshops and activites						
254	General	104830.5097	Adult Sports	12,905	14,000	14,832	14,000							
255	General	104830.5098	Youth Sports	30,006	35,000	31,118	35,000							
256	General	104830.5099	Keenagers	2,424	3,000	4,003	3,000							
257		Total Recreation Department		960,969	\$ 1,016,277	951,517	\$ 1,057,036							
258			Change from Prior Year				4%	Increase/(Decrease) from FY18 budget.						
259														
260														

	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 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
261			Judicial and Legal											
262														
263	General	104910.5001	Wages and Salaries	63,473	64,068	66,197	67,114	2.2% COLA and 2% merit pool effective January 2019.						
264	General	104910.5002	Overtime Wages	7,426	2,946	9,936	3,070							
265	General	104910.5003	Part-time Wages	15,441	18,000	15,000	18,000	Includes a provision for substitute judge if necessary						
266	General	104910.5004	FICA Expense	6,502	6,504	6,694	6,746	7.65% of Salaries						
267	General	104910.5005	Retirement Expense	9,902	11,528	10,417	12,840	SCRS rate is 14.56%						
268	General	104910.5006	Group Health Insurance	6,135	6,265	6,192	6,510	current rates plus 5.4% increase effective 1/1/19						
269	General	104910.5007	Worker's Compensation	248	288	266	312	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
270	General	104920.5010	Printing & Office Supplies	3,873	4,500	3,428	4,500							
271	General	104920.5014	Memberships & Dues	82	200	82	200							
272	General	104920.5015	Meetings & Seminars	684	800	378	800							
273	General	104920.5021	Telephone & Cable	3,816	3,540	3,635	3,450							
274	General	104920.5025	Non-capital Tools & Equipment	614	800	603	800							
275	General	104920.5026	Maint & Service Contracts	3,480	6,800	3,060	6,800	includes annual maintenance on JEMS system and online payment system.						
276	General	104920.5062	Insurance	566	584	576	613							
277	General	104920.5064	Employee Training	1,193	2,000	1,378	2,000							
278	General	104920.5065	Professional Services	98,959	189,000	114,223	125,000	Includes most legal fees for the City, court software programming assistance and court security.						
279	General	104920.5079	Miscellaneous & Contingency	509	850	458	850							
280														
281		Total Judicial and Legal		222,904	\$ 318,673	242,524	\$ 259,605							
282			Change from Prior Year				-19%	Increase/(Decrease) from FY18 budget.						
283														
284														
285														
286														
287														
288														
289														

	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 2/28/18	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18		FY 2018-19							
3														
4	General Fund Expenditures													
5														
290			Parking Department (includes BSOs and parking lot staff)											
291														
292	General	105710.5001	Full-time Wage				-							
293	General	105710.5002	Overtime Wages	3,449	3,504	960	3,421							
294	General	105710.5003	Part-time Wages	85,750	116,820	61,668	117,451	Approx 10 Beach Service Officers						
295	General	105710.5004	FICA Expense	6,824	9,205	4,794	9,247	7.65% of Salaries						
296	General	105710.5005	Retirement Expense	280	-	19	-							
297	General	105710.5006	Group Health Insurance	-	-	35	-							
298	General	105710.5007	Workers' Compensation	4,891	6,654	4,978	6,507	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
299	General	105720.5010	Printing & Office Supplies	-	-	-	-							
300	General	105720.5013	Bank Service Charges	-	-	-	-							
301	General	105720.5025	Non-capital Tools & Equipment	-	-	-	-							
302	General	105720.5026	Maint & Service Contracts	-	-	-	-	Operating expenses covered in Muni Accommodations Fee Budget						
303	General	105720.5027	Machinery & Equipment Repair	-	-	-	-							
304	General	105720.5062	Insurance	-	-	-	-							
305	General	105720.5079	Miscellaneous & Contingency	-	-	-	-							
306														
307														
308		Total Parking Meter Dept		101,193	136,183	72,455	136,626							
309			Change from Prior Year				0%	Increase/(Decrease) from FY18 budget.						
310														
311														
312														
313		TOTAL GENERAL FUND EXPENDITURES		9,848,598	\$ 10,896,651	\$ 10,229,181	11,343,798							
314		4.1% Increase/(Decrease) from FY18 budget.												
315														
316		General Fund Transfers Out:												
317		103900.5901	To Capital Projects - Budget	576,837	324,998	1,026,837	167,347							
318		103900.5901	To Capital Projects - year end gains	600,000	-	600,000	-							
319		103900.5901	To Disaster Recovery - year end gains	100,000		100,000								
320														
321		GENERAL FUND EXP & TRANSFERS OUT		\$ 11,125,435	\$ 11,221,649	\$ 11,956,018	11,511,145							
322		Change from Prior Year					3%	Increase/(Decrease) from FY18 budget.						
323														
324		GEN FUND REVENUES & TRANSFERS IN		\$ 11,330,032	11,221,649	\$ 11,601,220	11,511,145							
325		Change from Prior Year					3%	Increase/(Decrease) from FY17 budget.						
326														
327		GENERAL FUND SURPLUS / (DEFICIT)		\$ 204,597	\$ (0)	\$ (354,798)	0.00							

General Fund Revenues	10,204,910.00	Page 5
Transfers to General Fund	1,306,234.71	Page 5
General Fund Expenditures	(11,343,797.53)	Page 18
Transfers out of Gen Fund	(167,347.17)	Page 18
Balanced budget = 0	0.00	

	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 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
4	Capital Projects Fund Revenues												
5													
6	203450.4106	Intergovernment Revenues	471,200	-	471,200	-	FY17 revenue related to stormwater funds received for Pub Works wash station						
7	203450.4111	Grant Income	-	700,000	-	513,000	\$500,000 Rural Infrastructure Grant for Drainage Phase II + \$13,000 Rec grants						
8	203500.4501	Miscellaneous Revenue	8,099	-	82,099	-							
9	203500.4505	Interest Income	29,278	23,000	42,666	40,000							
10	2038605805	Municipal Lease Proceeds	-			849,500							
11													
12	TOTAL CAPITAL PROJ REVENUES			723,000	595,965	1,402,500							
13													
14	203900.4901	Transfers IN from Gen Fund		324,998	1,626,837	167,347							
15	203900.4901	Transfer IN fr Hosp Tax-75' Ladder Lease Pmts				50,974	50% of principal and interest payments on fire ladder truck						
16													
17	TOTAL CAPITAL PROJ TRANSFERS			324,998	1,626,837	218,321							
18													
19	TOTAL CAPITAL PROJ REV NET OF TRANSFERS			1,047,998	2,222,802	1,620,821							
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 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
21	Capital Projects Fund Expenditures												
22													
23	204140.5013	Gen Gov't Bank Service Charges		60	-	-							
24	204140.5025	Gen Gov't Non-capital Tools	35,030	20,250	16,817	10,000	replace Council Chamber and City Hall furniture as needed (\$8,000). Add smart tv for meetings in conference room (\$2,000)						
25	204140.5026	Gen Gov't Maint & Service	15,124	2,100	5,230	18,300	50% of City Hall HVAC replacements (only with failure - \$12,500) and Hill report Yr 2 maint (\$5,800)						
26	204140.5065	Gen Gov't Professional Services	23,814	18,000	16,151	18,000	Microsoft Office 365 licensing software and email software for all City users.						
27	204140.5085	Gen Gov't Capital Outlay	19,689	135,000	157,060	53,000	Council Chamber AV sys (\$15,000), time/attendance software (\$28,000), repl radios (only with failure \$10,000)						
28													
29	204440.5017	Police Dept Vehicle Maintenance		-	3,629	-							
30	204440.5025	Police Dept Non-capital Tools/Equip	2,344	6,100	2,344	7,500	repl computers (\$2500), 50% of repl PSB analog cameras w/ digital (\$4000), audio recorder in interview room (\$1000)						
31	204440.5026	Police Dept Maintenance & Svc		61,746	-	186,496	50% of Yr 1 Hill Rpt maintenance priorities incl full PSB roof replacement						
32	204440.5085	Police Dept Capital Outlay	24,249	319,250	41,364	168,000	repl 1 of 5 patrol vehicles (\$38,000), repl 50% of walkie&mobile radios (fr reserves \$130,000)						
33													
36	204540.5009	Fire Dept Debt Service - Principal				72,623	100% of annual principal pmt on 75' ladder truck lease, 50% offset w/ transfers-in fr hosp tax fund						
37	204540.5011	Fire Dept Debt Service - Interest				29,325	100% of annual interest pmt on 75' ladder truck lease, 50% offset w/ transfers-in fr hosp tax fund						
38	204540.5017	Fire Dept Vehicle Maintenance		-	4,897	50,000	overhaul 95' Ladder Truck to gain add'l years of useful life						
39	204540.5025	Fire Dept Non-capital Tools/Equip	4,657	14,000	3,298	27,000	repl two laptops (\$3,000), repl in-truck communication & hearing protection system for 1 truck (\$6,000), 50% of repl PSB analog cameras w/ digital (\$4000), fire extinguisher training simulator (\$4000), repl kitchen appliances (only with failure \$10,000)						
40	204540.5026	Fire Dept Maintenance & Service		101,208	261	255,958	50% of Yr 1 Hill Rpt maintenance priorities at PSB & FS#2 incl full PSB roof replacement (225,958), 50% of relocation of PSB generator (\$20,000), repl PSB generator day tank (\$10,000)						
41	204540.5065	Fire Dept Professional Services	5,280	-	6,552	-							
42	204540.5085	Fire Dept Capital Outlay	99,059	289,750	34,189	879,500	100% of cost to repl 75" ladder truck (\$849,500) offset with lease proceeds above and repl FS2 security locks consistent with PSB (\$30,000)						

	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 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
43	Capital Projects Fund Expenditures, continued												
44													
47	204640.5017	PubWks Vehicle Maintenance	-		-								
48	204640.5025	PubWks Non-capital Tools & Equip	742	-	-	-							
49	204640.5026	Public Works Maintenance	-	15,912	-	82,500	50% of Hill Rpt Yr2 maint priorities, incl PWks roof rep (\$57,500) & \$25k office reno for Asst Dir professional fees related to island wide sewer project.						
50	204640.5065	Public Works Professional Services				50,000							
51	204640.5079	Public Works Miscellaneous	-	75,000	-	-							
52	204640.5084	PubWks Constr in Progress	26,394	1,656,868	410,036	-							
53	204640.5085	Public Works Capital Outlay	243,890	433,338	658,069	1,461,104	75% of cost to complete Phase II Drainage Project (45th-52nd Avenue - \$1,125,000) - offset by \$500,000 Rural Infratructure Grant, 50% of replcmt generator (\$37,500), repl cantelever gate (\$15,000), radio repl (only with failure - \$10,000). Rebud UST repl \$140,000/fuel canopy \$30,000/Mack garbage packer (\$203,917/3=\$67,973)/Mack flatbed truck \$106,891/3=\$35,631)						
54	204640.5086	Public Works Drainage Conting.	-	30,000	6,143	470,000	Annual contingency for drainage repairs \$70,000, drainage outfall improves \$400,000						
55	204640.5086	Public Works Drainage - Eadies	77,250	135,100	169,271	187,038	annual Eadies ditch maintenance - increase expense to allow 3yr vs 5yr rotation.						
56													
57	204740.5025	Building Dept Non-capital Tools	320	-	-	-							
58	204740.5026	Building Dept Maint & Service				18,300	50% of City Hall HVAC replacements (only with failure - \$12,500) and Hill report Yr 2 maint (\$5,800)						
59	204740.5085	Building Dept Capital Outlay	-	36,000	-	-							
60													
61	204840.5026	Recreation Dept Non-capital Tools	2,201	34,600	8,063	31,000	repl 2 desktop computers (\$2,000), approx 3 pieces of cardio room equipment (\$13,000), lobby furniture (\$3,000) kitchen appliances (\$2,000 - only w/ failure), picnic tables & benches (\$6,000), telephone hardware (\$5,000)						
62	204840.5026	Recreation Dept Maintenance	22,165	20,500	20,197	92,000	repl HVAC units (only with failure \$30,000), repl gym floor (\$62,000) offset by \$13,000 grant						
63	204840.5085	Recreation Dept Capital Outlay	97,081	85,000	46,606	-							
66													
67	TOTAL CAPITAL PROJ EXPENDITURES		699,286	3,489,782	1,610,179	4,167,644							
68						19%	Increase/(Decrease) from FY18 budget						
69													
70	TOTAL CAP PROJ SURPLUS/(DEFICIT)						\$1,687,000 in reserves on hand for drainge phase II (\$599,000), radio replacement (\$150,000), Hill maint (\$220,000), PSB roof repl (\$250,000), drainage outfall improves (\$400,000) and PWks packer (\$68,000). Remaining net expense of \$860,000 to be covered with undesignated Cap Proj fund bal estimated to be \$1,626,000 at 6/30/18.						
71													

	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 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
72	Municipal Accommodation Fee Fund Revenues												
73													
74	303450.4105	Municipal Accom Fee	969,974	967,000	1,008,407	996,000	based on recent 12 months actual						
75	303450.4106	County Accom Tax	520,000	437,000	847,750	510,000	based on recent projection from Charleston County						
76	303500.4504	Sale of Assets	5,495	-	6,215	6,250							
77	303500.4505	Interest Income	12,559	10,000	16,470	17,000	based on recent 12 months actual						
78													
79	TOTAL MUNI ACC FEE REVENUES		1,508,028	1,414,000	1,878,842	1,529,250							
80													
81	303900.4901	Operating Transfers In	-		-								
82	303900.5901	To Gen Fund for Beach Svcs Officers	(101,193)	(136,183)	(201,193)	(136,626)							
83	303900.5901	To Gen Fund for PW Temps	(134,664)	(133,088)	(234,664)	(150,000)							
84	303900.5901	To Gen Fund for PW Fuel	(25,621)	(29,000)	(25,621)	(29,500)							
85	303900.5901	To Gen Fund for Police Patrol Officers	(64,496)	(69,548)	(69,548)	(72,787)							
86	303900.5901	To Gen Fund for Firefighters	(240,840)	(260,352)	(260,352)	(272,708)							
87	303900.5901	To Gen Fund for PT Summer Clerical City Hall	-	(19,896)	-	-							
88													
89	TOTAL MUNI ACC FEE TRANSFERS		(566,814)	(648,067)	(791,378)	(661,621)							
90													
91	MUNI ACC FEE REVENUES NET OF TRANSFERS		941,215	765,934	1,087,464	867,629							
92													

	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 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
93	Municipal Accommodation Fee Fund Expenditures												
94													
95	304120.5009	General Gov't-Principal	64,000	68,000	64,000	72,000	40% of principal on Rec Building GO Debt						
96	304120.5011	General Gov't-Interest	9,038	7,963	8,501	6,821	40% of interest on Rec Building GO Debt						
97	304120.5013	General Gov't Bank Service Charges	75	100	36	-							
98	304120.5020	General Gov't Electric & Gas	404	400	344	400	service to Breach Inlet welcome sign						
99	304120.5026	General Gov't Maint & Service	15,422	29,550	14,474	28,500	trim & repl roadside palms as needed (\$8,500), incr streetprint refurb/adds (\$20,000)						
100	304120.5054	General Gov't Signs	14,516	30,000	32,760	80,000	gen & parking mgt signs, add \$50,000 (parallel park only, no trailers on Waterway, yr round residential).						
101	304120.5065	General Gov't Professional Services	510	560	523	560	SC DHEC water sampling costs (approx \$35 per test * 16 tests = \$560).						
102	304120.5079	General Gov't Miscellaneous	16,190	16,000	12,230	16,000	holiday decorations, lift for Front Beach lights, repl lights, flags.						
103	304120.5085	General Gov't Capital Outlay	19,969	2,500	-	-							
104													
105	304420.5021	Police Dept Telephone & Cable	454	7,100	3,680	7,100	Comcast internet service for cameras at IOP Connector & at Rifle Range Rd						
106	304420.5025	Police Dept Non-capital Tools	25,909	11,400	18,197	4,800	one fully ruggedized mobile data terminal						
107	304420.5026	Police Dept Maintenance	-	30,873	-	93,248	25% of Hill Rpt Yr1 maint at PSB to incl full roof replacement						
108	304420.5067	Police Dept Contracted Servies	12,285	22,000	14,780	22,000	additional coverage from Charleston County deputies for the summer						
109	304420.5085	Police Dept Capital Outlay	127,292	187,625	51,946	141,000	repl 2 patrol vehicles (\$76,000), 25% of replcmt of all radios (from reserves - \$65,000)						
110													
111	304520.5025	Fire Dept Non-capital Tools	10,657	4,000	10,657	11,500	gear dryers for both stations (\$5,000), Sparky suit (\$2,500), vent & circular saws (6,500)						
112	304520.5026	Fire Dept Maintenance	-	50,604	-	132,979	25% of Yr 1 Hill Rpt maintenance priorities at PSB & FS#2 incl full PSB roof replacement (\$112,979) and 50% of relocation of PSB generator (\$20,000)						
113	304520.5085	Fire Dept Capital Outlay	46,905	122,375	(7,844)	34,000	repl pickup truck (\$34,000)						
114													
115	304620.5026	Public Works Maint & Service	27,244	32,957	30,168	53,750	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 of underbrush/limbs in busy season (\$10,000), wayfinding sign maint (\$1500), 25% Hill Rpt maint/roof (\$28,750)						
116	304620.5054	Public Works Street Signs	5,207	4,000	4,521	5,000	general provision for signs as needs arise. Increased based on actual. These signs are in tourism-related areas.						
117	304620.5065	Public Works Professional Services				25,000	design and engineering for improved Waterway Blvd multi-use path						
118	304620.5067	Public Works Contracted Services	56,706	52,000	56,180	-	moved of island-wide commercial dumpster service to Hospitality Tax Fund						
119	304620.5079	Public Works Miscellaneous	5,890	5,500	5,890	5,500	approx 50 cases of pooper scoopers (add'l scoops are budgeted in State Atax Fund)						
120	304620.5085	Public Works Capital Outlay	168,677	691,458	293,206	582,102	25% of cost to complete drainage Phase II (\$375,000), pickup truck for Asst Dir (\$33,500), rebud 25% repl of underground storage tanks (\$70,000)/1/3 Mack garb packer (\$67,972)/1/3 Mack flatbed (\$35,630)						

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2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
121	Municipal Accommodation Fee Fund Expenditures, continued												
123	304820.5026	Recreation Dept Maintenance											
124	304820.5085	Recreation Dept Capital Outlay	72,750	7,500	32,073	50,000	repl computer server for Rec Trak and cameras (\$6,000), rplc Z-track mower (\$10,000), 50% of cost to reconstruct 2 tennis courts (\$34,000)						
125													
126	Front Beach Area * Parking Enforcement * BSOs * Parking Lots												
127	305620.5010	Printing & Office Supplies	19,912	24,300	15,214	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).						
128	355620.5013	Bank Service Charges	27,588	25,000	27,860	28,000	increased based on actual. This is primarily the BBT merchant fee for credit card processing.						
129	305620.5020	Electricity and Gas	42,532	43,400	42,085	43,400	landscape lighting in front beach area.						
130	305620.5021	Telephone & Cable	1,376	12,400	2,510	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)						
131	305620.5022	Water and Sewer	1,407	3,000	3,274	3,300	incls additional watering of landscape if necessary.						
132	305620.5025	Non-capital Tools & Equip	785	3,000	3,033	3,000	includes surveillance cameras in public parking lots						
133	305620.5026	Maint & Service Contracts	33,248	33,500	54,205	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).						
134	305620.5027	Machinery & Equip Repair	26,301	22,000	25,925	13,520	maintenance contract for kiosks plus \$5000 contingency						
135	305620.5041	BSO Uniforms	2,576	5,000	2,625	5,000	outfitting 10 BSOs, increased based on actual						
136	305620.5054	Street Signs	14,581	5,000	4,277	5,000	replace or add parking and beach signs as needed						
137	305620.5062	Insurance	1,306	1,497	1,477	1,572	Prop & liab coverage on park meters, lights, fixtures.						
138	305620.5065	Professional Services	37,375	29,400	18,907	30,800	\$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. \$9,200 for T2 Flex Mobile Enforcement subscription. \$1,500 armored car/counting svc.						
139	305620.5067	Contracted Services	4,612	11,800	6,400	11,800	beach recycling program and parking lot trash pickup.						
140	305620.5079	Misc & Contingency	280	7,500	282	7,500	provision for unanticipated costs. Covers all parking and front beach maintenance.						
141	305620.5085	Capital Outlay	23,052	-	23,052	40,000	replace sections of white fencing in Front Beach areas						
142													
143	TOTAL MUNICIPAL ACC FEE EXP		937,030	1,611,262	877,445	1,635,351							
144						1% Increase/(Decrease) from FY18 budget							
146	TOTAL MUNI ACC FEE SURPLUS/(DEFICIT)		4,185	(845,329)	210,019	(767,722)	<i>Reserves on hand for radio replacement (\$65,000), Hill maint (\$235,000) and PWks garbage packer (\$68,000). Remaining net expense of \$400,000 to be covered with undesignated Muni Atax fund bal estimated to be \$821,000 at 6/30/18.</i>						

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1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
147	Hospitality Tax Fund Revenues												
149	353450.4108	Hospitality Tax	746,402	698,000	761,208	770,000	based on last 12 months actual						
150	353500.4504	Sale of Assets	5,798	-	5,798	-							
151	353500.4505	Interest Income	3,762	2,200	7,502	8,000	based on last 12 months actual						
153	TOTAL HOSPITALITY TAX REVENUES		755,961	700,200	774,507	778,000							
155	353900.5901	Transfer out to Marina	(22,840)	(333,393)	(22,840)	(206,667)	1/3 of cost to replace underground fuel tanks (currently under contract)						
156	353900.5901	Trans out to Gen Fund for Livability & PT ACO	(126,616)	(126,694)	-	(132,046)							
157	353900.5901	To Gen Fund for Police Patrol Officers	(64,496)	(69,548)	(69,548)	(72,787)							
158	353900.5901	To Gen Fund for Firefighters	(60,210)	(65,088)	(65,088)	(68,177)							
159	353900.5901	To Cap Proj Fund for ladder trk lease pmts				(50,974)	50% of principal and interest payments on 75' ladder truck lease						
161	TOTAL HOSPITALITY TAX TRANSFERS		(274,162)	(594,723)	(157,476)	(530,651)							
163	HOSPITALITY TAX REVENUES NET OF TRANSFER		481,799	105,477	617,031	247,349							
165	Hospitality Tax Fund Expenditures												
167	354120.5009	Gen Gov't Debt Service - Principal	108,000	111,000	111,000	117,000	60% FS#2 GO Bond principal payment						
168	354120.5011	Gen Gov't Debt Service - Interest	17,087	23,180	23,180	21,094	60% of FS#2 GO Bond interest payment						
171	354420.5025	Police Dept Non-capital Tools & Equip	10,228	-	(9,600)	4,000	body camera equipment						
173	354420.5085	Police Dept Capital Outlay	-	16,200	16,176	26,500	repl speed radar & trailer (\$8,500) and 7 traffic counters (\$18,000)						
175	354520.5025	Fire Dept Non-capital Tools & Equip	29,134	31,000	28,564	35,000	bunker gear (\$20,000) and fire hose & appliances (\$15,000). Added 2 piston intakes.						
176	354520.5085	Fire Dept Capital Outlay	-	62,000	40,625	15,000	porta-count machines for SCBA testing (only with failure - \$10,000), Rad-57 medical monitor for carbon monoxide testing (only with failure - \$5,000)						
178	354620.5026	Pub Works Maint & Service Contracts	58,594	193,800	64,313	193,800	City-wide landscaping contract & provision for improves to front beach, other public areas						
179	354620.5067	Pub Works Contracted Services	13,815	13,000	12,060	70,000	street sweeping contract (Connector, Ocean Blvd, Palm Blvd) + commercial dumpster service						
180	354620.5085	Pub Works Capital Outlay	-	65,000	-	-							
182	354720.5010	Building Dept Print and Office Supplies	286	500	-	-							
183	354720.5013	Building Dept Bank Service Charges	75	150	32	-							
184	354720.5079	Building Dept Miscellaneous Expense	-	500	-	-							
186	354820.5085	Rec Dept Capital Outlay	-	-	-	5,000	replace outdoor water fountain (only with failure)						
187	304830.5092	Rec Dept - Special Activities				33,000	Holiday Fest (\$20,000), Front Beach Fest (\$10,000), Sand Sculpt (\$3,000)						
188	355620.5085	Front Beach Capital Outlay	-	-	(250)	-							
190	TOTAL HOSPITALITY TAX EXPENDITURES		237,220	516,330	286,100	520,394							
191						1% Increase/(Decrease) from FY18 budget							
193	TOTAL HOSPITALITY TAX SURPLUS/(DEFICIT)		244,579	(410,853)	330,931	(273,044)	Hospitality Tax fund balance is estimated to be approx \$865,000 at 6/30/18.						

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1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
223	State Accommodation Tax Fund Revenues												
224													
225	503450.4105	State Acc Tax Rev-Related	1,168,660	1,130,000	1,189,876	1,192,750	based on last 4 quarters received						
226	503450.4107	State Acc Tax Rev-Promo	539,382	522,000	549,174	550,500	based on last 4 quarters received						
227	503500.4501	Miscellaneous Income	1,750	2,000	-	-							
228	503500.4504	Sale of Assets	5,805	5,000	14,735	6,250	25% of sale of ladder truck						
229	503500.4505	Interest Income	15,583	12,000	19,901	20,000	based on last 12 months actual						
231	TOTAL STATE ACC TAX REVENUES		1,731,180	1,671,000	1,773,685	1,769,500							
232													
233	TRANSFER	Transfers In from Other Funds	-										
234	503900.5901	To General Fund for PT Firefighters	(5,521)	(11,615)	(5,521)	(12,109)							
235	503900.5901	To General Fund for FT Firefighters	(240,840)	(260,352)	(260,352)	(272,708)							
236	503900.5901	To General Fund for Police Patrol Off	(64,496)	(68,985)	(68,985)	(72,787)							
237	503900.5901	Transfer to Marina	(22,840)	(237,667)	(22,840)	-							
238	503900.5901	To Marina Debt Service	(236,745)	(232,830)	(369,575)	(228,915)	75% of Marina debt service.						
239	503900.5901	To Rec Build Fund for Beach Run	(3,000)	(3,000)	(3,000)	(3,000)							
240	503900.5901	To Island-wide Beach Maint. Fund	-										
243	TOTAL STATE ACC TAX TRANSFERS OUT		(573,442)	(814,449)	(730,273)	(589,519)							
244													
245	STATE ACC TAX REVENUES NET OF TRANS.		1,157,738	856,551	1,043,413	1,179,981							
246													
247	State Accommodation Tax Fund Expenditures												
248	General Government												
249	504120.5013	Bank Service Charges	75	100	50	-							
250	504120.5022	Water & Sewer	407	600	829	600	irrigation for Breach Inlet sign area						
251	504120.5025	Non-capital Tools & Equipment	-	2,500	1,568	2,500	add/replace/maintain amenities, benches, etc at Mayor Carmen R Bunch Park						
252	504120.5026	Maintenance	-	1,050	-	-							
253	504120.5061	Advertising	5,895	33,500	795	10,000	ads for Spoleto, etc.						
255	504120.5077	Programs/Sponsorships	38,479	115,000	36,830	85,000	miscellaneous events as approved by Advisory Comm (\$50,000); July 4 Fireworks \$35,000						
256	504120.5079	Miscellaneous & Contingency	212	3,000	114	3,000							
257	504120.5085	Capital Outlay	6,076	10,000	7,660	10,000	add/replace holiday light displays						
258	504120.	Tourism Promotion General	27,065	25,000	25,112	26,000	website T-shirt giveaway (\$12,000), ongoing website/intranet maint & offsite backup (\$14,000)						
259	504120.5090	Tourism Promo "30%" Costs to CVB	539,382	522,000	455,572	550,500	Transferred to Charleston Visitors Bureau according to State Law.						
260													
261	Police Department												
262	504420.5025	Police Dept Non-capital tools	1,823	5,000	3,057	10,000	replacement of body armor (\$5,000), traffic camera at 41st (\$5,000, cost share with Wild Dunes)						
263	504420.5026	Police Dept Maintenance	-	30,873	-	93,248	25% of Hill Rpt Yr1 maint at PSB to incl full roof replacement						
264	504420.5085	Police Dept Capital Outlay	36,386	169,625	29,997	200,000	repl 2 patrol vehs (\$76,000), 25% of repl of radios (fr reserves-\$65,000), in-car cameras (\$30,000), repl BSO pickup (\$29,000)						

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3													
265	State Accommodation Tax Fund Expenditures, continued												
267	Fire Department												
270	504520.5025	Non-capital Tools & Equipment	2,743	-	2,743	-							
271	504520.5026	Maintenance	-	50,604	-	112,979	25% of Yr 1 Hill Rpt maint priorities at PSB & FS#2 incl full PSB roof replacement						
272	504520.5085	Capital Outlay	101,358	225,375	74,816	49,000	repl rubber boat for marine rescues \$20,000), repl thermal imaging camera (\$12,000), ATV (\$17,000)						
274	Public Works Department												
279	504620.5026	Maintenance and Service Contracts	-	7,957	-	28,750	25% of Hill Report Yr2 maintenance, incl PWks roof replacement						
280	504620.5079	Miscellaneous & Contingency	12,768	15,000	14,538	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						
281	504620.5085	Capital Outlay	-	231,169	-	244,602	repl pickup truck (\$33,500), 50% of rplcmt generator (\$37,500), rebud 25% UST repl (\$70,000), rebud 33% of Mack garbage truck (\$67,972) and 33% of Mack flatbed (\$35,630)						
283	Recreation Department												
285	504820.5085	Rec Dept - Capital Outlay	17,191	49,500	30,896	44,000	Repl/add playground equip (only w/ failure \$10,000), 50% of cost to reconstruct tennis courts (\$34,000)						
286	504830.5092	Rec Dept - Special Activities	50,889	52,000	53,578	16,000	Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,000). Reclassed several Front Beach related events to Hospitality Tax Fund for FY19						
288	Public Restrooms/Front Beach Area/Breach Inlet												
289	505620.5020	Electric & Gas	569	950	549	950							
290	505620.5022	Water & Sewer	11,496	13,500	11,100	15,000	increased for add'l showers after renovation						
291	505620.5026	Maint & Service Contracts	52,059	12,000	50,354	20,000	increased to allow for higher level of maintenance after renovation						
293	505620.5044	Cleaning & Sanitary Supply	7,648	7,000	7,502	8,000	increased based on actual						
294	505620.5062	Insurance	3,688	3,971	5,003	4,170	includes property, liability and flood and estimated 5% rate increase per SCMIRF (12% for Flood).						
295	505620.5065	Professional Services	70	70	70	70	backflow tests						
296	505620.5067	Contracted Services	141,041	134,700	135,051	161,000	\$89-\$170/day for yr-rnd restrm attend (\$60k), \$14k yr-rnd business district trash pickup & \$66k yr-round beach cleanup. Increased budget 15% to cover add'l costs that may result from new contracts.						
297	505620.5079	Miscellaneous & Contingency	-	2,500	-	2,500							
298	505620.5084	Construction in Progress	32,021	-	20,120	-							
299	505620.5085	Capital Outlay	-	456,000	72,458	70,000	replace 5 parking kiosks on Ocean Blvd						
301	TOTAL STATE ACC TAX EXPEND		1,089,338	2,180,544	1,040,362	1,782,868							
302						-18%	Increase/(Decrease) from FY18 budget						
304	TOTAL STATE ACC TAX SURPLUS/(DEFICIT)		68,400	(1,323,993)	3,051	(602,887)	Reserves on hand for radio replacement (\$65,000), Hill maint (\$235,000) and PWks garbage truck (\$68,000). Remaining net expense of \$235,000 to be covered with undesignated State Atax fund bal estimated to be \$735,000 at 6/30/18.						

	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 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
305													
306	Beach PRESERVATION FEE Fund Revenue												
307	583450.4105	Beach Preservation Fee	969,974	967,000	1,008,407	996,000	based on recent 12 month actual						
308	583500.4505	Interest Income	8,202	1,200	21,923	24,000	based on recent 12 month actual						
309		Operating Transfers Out	-	(1,272,993)	-	-							
311	TOTAL BEACH PRESERVATION FEE REVENUE		978,176	(304,793)	1,030,330	1,020,000							
312													
313	Beach PRESERVATION FEE Fund Expenditures												
314	554120.5009	Debt Service Principal	-	141,500	-	-							
315	554120.5011	Debt Service Interest	-	27,000	-	-							
316	584120.5013	Bank Service Charges	-	275	-	-							
317	584120.5026	Maint & Service Contracts	5,512	5,000	5,451	25,000	matching fund provision for proposed dune vegetation planting program						
318	584120.5065	Professional Services	51,579	85,000	25,756	285,000	Ongoing monitoring of entire island's shoreline (\$75,000) & provision for beach related legal fees (\$10,000) and post-project monitoring of 2018 offshore project area (\$200,000).						
319	584120.5067	Contracted Services											
320	584120.5085	Capital Outlay	7,450	275,000	183,543	155,000	Add or replace dune walkovers (\$125,000), mobi mat material for beach accesses (\$30,000)						
321	584120.5087	Beach Nourishment	-	-	-	-							
323	TOTAL BEACH PRESERVATION FEE EXPEND		64,541	533,775	214,750	465,000							
324													
326	BEACH PRESERVATION FEE REVENUES OVER/UNDER EXPE		913,636	(838,568)	815,579	555,000							

	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 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
327	Disaster Recovery Reserve Fund Revenue												
328													
329	603450.4111	Grant Income	152,289	-	139,653	-							
330	603500.4501	Misc Income	5,147	-	(3,863)	-							
331	603500.4505	Interest Income	19,836	18,000	26,175	25,000							
332	603500.4510	Donations from the Public	-	-	-	-							
333	603900.4901	Operating Transfers In	100,000	-	100,000	-							
334													
335	TOTAL DISASTER RECOVERY REVENUE		277,272	18,000	261,966	25,000							
336													
337	Disaster Recovery Reserve Fund Expenditures												
338													
339	604120.5010	Print and Office Supplies											
340	604120.5013	Bank Service Charges	-	-		-							
341	604120.5045	Storm Preparation & Cleanup	197,674	5,000	353,061	5,000	disaster expo, storm prep, etc.						
342	604120.4056	Hurricane Relief											
343	604120.5056	Hurricane Debris Removal											
344	604120.5057	Hurricane Emergency Measures											
345	604120.5058	Hurricane Building Costs	4,850	-	403	-							
346	604120.5079	Miscellaneous											
347	604120.5085	Gen Gov't Capital Outlay											
348													
349	TOTAL DISASTER RECOVER EXPEND		202,524	5,000	353,464	5,000							
350						0% Increase/(Decrease) from FY18 budget							
351													
352	TOTAL DISASTER RECOVERY		74,748	13,000	(91,498)	20,000	6/30/18 Fund Balance is expected to be approximately \$2,381,000						
353													

	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 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
354	Victims Assistance Revenues												
355													
356	643450.4112	Court Assessments for Victims	10,549	14,000	9,789	10,000	based on last 12 months actual						
357	643500.4505	Interest Income	2	3	1	3							
358	643900.5901	Transfer to Gen Fund	(14,000)	(14,000)	(14,000)	(14,000)							
359													
360	TOTAL VICTIMS ASSISTANCE REVENUES		(3,449)	3	(4,210)	(3,997)							
361													
362	Victims Assistance Expenditures												
363													
364	644420.5010	Print & Office Supplies	67	100	99	100							
365	644420.5013	Bank Service Charges	46	48	32	-							
366	644420.5014	Membership and Dues	60	25	25	-							
367	644420.5021	Telephone and Cable	660	800	510	800	Victim Advocate's mobile phone						
368	644420.5025	Non-capital Tools and Equipment	-	-	-	-							
369	644420.5041	Uniforms	373	-	-	-							
370	644420.5064	Employee Training	1,532	800	1,327	1,000							
371	644420.5079	Miscellaneous	-	-	-	-							
372	644420.5085	Capital Outlay	-	-	-	-							
373													
374	TOTAL VICTIMS ASSISTANCE EXPENDITURES		2,738	1,773	1,993	1,900							
375							7% Increase/(Decrease) from FY17 budget						
376													
377	TOTAL VICTIMS ASSISTANCE SURPLUS/(DEFICIT		(6,186)	(1,770)	(6,202)	(5,897)	<i>Estimated 6/30/18 Fund Balance is \$11,000</i>						
378													
379													

	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 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
194	Volunteer Fire 1% Fund Revenues												
195													
196	403450.4120	VFD 1% Rebate	152,063	121,600	148,224	148,000							
197	403500.4501	Miscellaneous Income	-	-	-	-							
198	403500.4505	Interest Income	22	25	21	25							
199													
200	TOTAL VOL FIRE 1% REVENUES		152,084	121,625	148,244	148,025							
201													
202													
203	Volunteer Fire 1% Fund Expenditures												
204													
205	404520.5010	Print and Office Supplies	-	300	-	-							
206	404520.5013	Bank Service Charges	46	100	48	50							
207	404520.5014	Membership & Dues	4,400	5,000	4,381	5,000	Fire Association Dues						
208	404520.5015	Meetings & Seminars	-	-	-	-							
209	404520.5021	Telephone & Cable	778	1,000	1,959	2,000	Internet, cable						
210	404520.5025	Non-capital Tools & Equipment	-	1,000	-	1,000							
211	404520.5026	Maint. & Service Contracts	-	-	-	-							
212	404520.5027	Machine/Equipment Repair	-	-	-	-							
213	404520.5041	Uniforms	-	3,000	-	3,000							
214	404520.5062	Insurance & Retirement	141,203	104,225	153,989	134,975	Supplemental insurance and retirement savings.						
215	404520.5064	Employee Training	-	1,000	-	-							
216	404520.5079	Miscellaneous	7,285	6,000	1,630	2,000							
217	404540.5085	Capital Outlay	-	-	-	-							
218													
219	TOTAL VOL FIRE 1% EXPENDITURES		153,711	121,625	162,007	148,025							
220							22% Increase/(Decrease) from FY18 budget						
221													
222	TOTAL VOL FIRE SURPLUS/(DEFICIT)		(1,627)	-	(13,763)	-							

	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 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
380	Recreation Building Fund Revenues												
381													
382	683500.4501	Miscellaneous	14,870	14,500	13,710	14,500	includes \$5,000 donation from Connector Run and 7,500 in registration fees for IOP Beach Run						
383	683500.4505	Interest Income	7	8	4	-							
384	683500.4901	Operating Transfer In from State Atax	3,000	3,000	3,000	3,000	State Atax Fund sponsorship of IOP Beach Run						
385													
386	TOTAL REC BUILDING FUND REV		17,877	17,508	16,714	17,500							
387													
388													
389	Recreation Building Fund Expenditures												
390													
391	684820.5013	Bank Svc Charges	46	75	32	-							
392	684820.5026	Maint & Svc Contracts	-	-	-	-							
393	684820.5079	Miscellaneous			-								
394	684820.5065	Professional Services	-	50,000	-	-							
395	684820.5085	Capital Outlay	2,250	-	14,487	-							
396	684830.5092	Special Activities	15,746	9,500	11,500	15,000	expenses related to IOP Beach Run. Increased based on actual.						
397													
398	TOTAL REC BUILDING FUND EXPEND		18,041	59,575	26,019	15,000							
399						-75%	Increase/(Decrease) from FY17 budget						
400													
401	TOTAL REC BUILD SURPLUS/(DEFICIT)		(165)	(42,067)	(9,305)	2,500							

	A	B	D	E	F	G	H	I	J	K	L	M	N
1													
2		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
3	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
4													
5	Marina Fund Revenues												
6													
7	903450.4111	Grant Income				69,467	Boating Infrastructure Grant (BIG)						
8	903500.4501	Miscellaneous Income	15,791		15,791								
9	903500.4505	Interest Income	3,433	2,600	6,414	6,000							
10	903600.4610	Marina Store Lease Income	74,292	75,276	69,299	76,860	current annual base rent						
11	903600.4620	Marina Operations Lease Inc	167,408	167,682	163,450	171,426	current annual base rent						
12	903600.4630	Marina Restaurant Lease Inc	145,737	138,940	149,499	150,210	current annual base rent plus estimated add'l rent						
13	903600.4660	Marina Waverunner Lease Inc	21,906	22,240	21,915	23,000							
14													
15	TOTAL MARINA FUND REVENUES		428,566	406,738	426,367	496,963							
16													
17	903900.4901	Operating Transfers In											
18	903900.4906	Transfers In from State Atax	236,745	232,830	369,575	228,915	75% of total Marina debt service						
19	903900.4906	Transfers In from Hosp Tax	22,840	155,143	22,840								
20	903900.4901	Transfer in from State Atax	22,840	237,667	22,840								
21	903900.4901	Transfer in from Muni Atax		-									
22	903900.4901	Transfer in from Hosp Tax		178,250	-	206,667	1/3 of cost to replace underground fuel tanks (currently under contract)						
23	903900.4901	Transfer in from Htax for dredging	-										
24	903900.4901	Transfer in from State Atax for dredging	-										
25													
26	TOTAL MARINA FUND TRANSFERS		282,425	803,890	415,255	435,582							
27													
28	TOTAL MARINA FUND REVENUES + TRANSFERS		710,991	1,210,628	841,622	932,545							
29													

	A	B	D	E	F	G	H	I	J	K	L	M	N
1													
2		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
3	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
4													
30	Marina Fund Expenditures												
31													
32	General & Administrative												
33	906120.5010	Print and Office Supplies											
34	906120.5011	Debt Service - Interest	13,485	10,440	10,875	5,220	Total interest due on Marina GO bond. Bond will be retired 2/1/19.						
36	906120.5013	Bank Service Charges	-	-	-	-							
37	906120.5014	Membership and Dues	-	300	-	-	Annual Hazmat charge from Charleston County						
38	906120.5022	Water and Sewer	360	400	360	400	includes irrigation around signage						
39	906120.5026	Maint & Service Contracts	3,168	3,800	13,449	3,800	includes increase in stormwater fee						
40	906120.5054	Street Signs	-	200	-	-							
41	906120.5061	Advertising	-	5,000	-	-							
42	906120.5065	Professional Services	88,401	12,000	34,051	101,500	Legal fees (\$10,000), UST tank testing (\$2,000), Spill Prevention Control Counter Measure (SPCC) required for UST replacement (\$4,500), Engineering Plan for BIG grant (\$35,000), CPA review of Marina tenant financial statements.						
43	906120.5079	Miscellaneous	-	1,000	-	1,000							
44		Total General & Administrative	105,414	33,140	58,734	111,920							
45													
46	Marina Store												
47	906220.5022	Water and Sewer	300	330	300	300							
48	906220.5026	Maint & Service Contracts	6,343	350	8,480	1,000	annual termite inspection						
49	906220.5030	Depreciation	9,539	35,354	(2,869)	10,000							
50	906220.5062	Insurance	2,228	4,100	330	4,305	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	1,035	650	1,070	1,070	DHEC underground storage tank fees						
52	906220.5079	Miscellaneous	-	1,000	-	1,000							
53		Total Marina Store	19,446	41,784	7,311	17,675							
54													
55	Marina Operations												
56	906420.5026	Maint & Service Contracts	-	-	-	426,000	repaint the bulkhead (\$176,000), dock repairs/improvements (\$250,000)						
57	906420.5030	Depreciation	84,809	84,180	85,195	85,000							
58	906420.5061	Advertising	4,401	5,000	4,401	5,000							
59	906420.5062	Insurance	83,796	70,190	68,977	73,980	Incls a portion of dock coverage & property, liability and underground tank coverage for docks						
60	906420.5065	Professional Services	1,000	-	1,000	-							
61	906420.5079	Miscellaneous	-	1,000	-	1,000							
62		Total Marina Operations	174,005	160,370	159,573	590,980							
63													

	A	B	D	E	F	G	H	I	J	K	L	M	N
1													
2		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
3	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
4													
64	Marina Restaurant												
67	906520.5026	Maint & Service Contracts	14,586	325	14,936	350	annual termite inspection						
68	906520.5030	Depreciation	5,858	6,467	5,379	6,000							
69	906520.5062	Insurance	-	15,505	13,160	16,000	portion of dock insurance attributed to the restaurant docks						
70	906520.5065	Professional Services	35	35	175	175	backflow test						
71	906520.5079	Miscellaneous	-	1,000	-	1,000							
72		Total Marina Restaurant	20,479	23,332	33,650	23,525							
73													
74													
75	Marina Watersports Operation												
76	906820.5026	Maint & Service Contracts			-								
77	906820.5030	Depreciation	23,576	13,546	20,537	24,000							
78	9068205062	Insurance		-		-	included in Marina Operations						
79			23,576	13,546	20,537	24,000							
80													
81	Total Marina Fund Expenses		342,920	272,172	279,805	768,100							
82		Change from Prior Year				182%	Increase/(Decrease) from FY18 budget						
83													
86	Change in Marina Net Position		368,071	938,456	561,817	164,445							
87													
88	Marina Fund - Capital Outlay and Bond Principal Payments												
89													
90													
91	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												
92	(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												
93	fund. These elements are summarized below:												
94													
95	Principal pmt on GO Bond not included in expense					300,000							
96	Other Capital purchases not included in expense (capital)												
97		Replace 4 underground storage tanks				620,000							
98		Improve fuel dock (50% offset with BIG Grant)				138,934							
99													
100					subtotal	1,058,934							
101													
102	Depreciation expense included in the budget					125,000							

City of Isle of Palms South Carolina

Capital, Debt Service and Other Major Expense Budget

July 1, 2018 - June 30, 2019

FINAL

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY19 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY19		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	Additional Holiday Light Displays	10,000						10,000				10,000
13	Audio Visual/ projector system for Council Chamber	15,000			15,000							15,000
14	Biometric time/ attendnce/ scheduling sys, incl 1st yr sftwr subscript	28,000			28,000							28,000
15	Radio Replacements (only with failure)	10,000			10,000							10,000
16	50% Repl HVAC equipment (only with failure) (Per Hill Report)	12,500			12,500							12,500
17	50% of non-HVAC City Hall repairs needed per the Feb 2017 Hill report	5,800			5,800							5,800
18												
19	Special Projects											
20												
21												
22	subtotal Capital & Special Projects	81,300		-	71,300	-	-	10,000	-	-	-	81,300
23												
24												
25	Assign Fund Balance for City-wide Maintenance											
26												
27		81,300		-	71,300	-	-	10,000	-	-	-	81,300
28												
29												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY19 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY19		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												
30	Police Department											
31												
32	<u>Capital Purchases</u>											
33	Replace patrol vehicles (5 in FY19 - all purchased in 2013)	190,000			38,000	76,000		76,000				190,000
34	Replace beach services 4WD pickup 2012 Chevy Colorado	29,000						29,000				29,000
35	Replace all PD radios (in-car & walkies) deferred in FY18 (fr reserves)	260,000			130,000	65,000		65,000				260,000
36	Replace speed radar & trailer	8,500					8,500					8,500
37	Repl in-car cameras (coordinate with body-worn cameras)	30,000						30,000				30,000
38	Replace 7 traffic counters located at Connector & Breach Inlet	18,000					18,000					18,000
39	50% of Public Safety Building roof replacement (per Hill Report)	249,500			124,750	62,375		62,375				249,500
40	Repairs needed per the Feb 2017 Hill Construction Rpt (50% of PSB)	123,491			61,746	30,873		30,873				123,491
41												
42	<u>Special Projects</u>											
43												
44	subtotal Capital & Special Projects	908,491		-	354,496	234,248	26,500	293,248	-	-	-	908,491
45												
46	<u>Assign Fund Balance for Future Expenditures</u>											
47												
48												
49												
50	Grand Total Police Department	908,491		-	354,496	234,248	26,500	293,248	-	-	-	908,491
51												
52												
53												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY19 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY19		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	Rplc 75' Ladder trk (bid price)	849,500			849,500	<i>from municipal lease proceeds</i>						849,500
58	Vehicle Radio Repls (deferred to FY20) - from reserves				-	-		-				-
59	Replace 2008 Ford F-150 purch FY08	34,000				34,000						34,000
60	One Thermal imaging camera (we have 4)	12,000						12,000				12,000
61	Porta-Count machine for SCBA mask fit testing (only with failure)	10,000					10,000					10,000
62	Replace Avon rubber boat and motor	20,000						20,000				20,000
63	RAD-57 medical monitor for carbon monoxide & oxygen (only w/fail)	5,000					5,000					5,000
64	Repl all terrain veh (ATVs) for beach patrol/ missions (1 in FY19)	17,000						17,000				17,000
65	Replace security locks on all doors at FS2 to be consistent w/ PSB	30,000			30,000							30,000
66	Relocate PSB generator fr roof to elevated platform on ground (rough est)	40,000			20,000	20,000						40,000
67	Replace PSB generator day tank (rough estimate)	10,000			10,000							10,000
68	50% of Public Safety Building roof replacement (per Hill Report)	249,500			124,750	62,375		62,375				249,500
69	50% of Public Safety Building other repairs (per Hill Report)	123,491			61,745	30,873		30,873				123,491
70	Fire Station #2 maintenance (per Hill Report)	78,925			39,463	19,731		19,731				78,925
71												
72	subtotal Capital & Special Projects	1,479,416		-	1,135,458	166,979	15,000	161,979	-	-	-	1,479,416
73												
74												
75	<u>Assign Fund Balance for Future Expenditures</u>											
76	Repl 28 SCBA (self contained breathing apparatus) in 2021 (NEW in FY17)	60,667			30,334	15,167		15,167				60,667
77	Replace 1 Rescue Truck, 2 Ladder Trucks, 2 Pumper Trucks	500,000			250,000	125,000		125,000				500,000
78												
79	Grand Total Fire Department	2,040,083		-	1,415,791	307,146	15,000	302,146	-	-	-	2,040,083
80												
81												
82												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY19 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY19		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												
83	Public Works Department											
84												
85	Capital Purchases											
86	Replace 2003 Mack w/ 30yd Packer (PW20)	203,917			67,973	67,972		67,972				203,917
87	Replace 2002 Mack Flatbed (PW 18)	106,891			35,631	35,630		35,630				106,891
88	Replace 2012 Ford F150 4x4 (deferred in FY18)	33,500						33,500				33,500
89	Add Pickup Truck for Asst Director	33,500				33,500						33,500
90	Replace generator for fuel pump & PW building (old unit died, making do with small portable)	75,000			37,500			37,500				75,000
91	Replace cantilever gate system (may be able to complete this in FY18 using funds for Hill Report maintenance)	15,000			15,000							15,000
92	Radio Replacements - only with failure	10,000			10,000							10,000
93	Rebudget replacement of underground fuel storage tanks	280,000			140,000	70,000		70,000				280,000
94	Replace fuel canopy	30,000			30,000							30,000
95	New roof, garage bay doors and maint (per Hill Report)	115,000			57,500	28,750		28,750				115,000
96												
97	Special Projects											
98	Drainage contingency	70,000			70,000							70,000
99	Engineering/ design/ const mgt for drainage outfall improvements	400,000			400,000							400,000
100	Repeat drainage work based on 5-year maint schedule.	187,038			187,038							187,038
101	Complete construction of 45th-52nd Ave Phase II drainage project	1,500,000			1,125,000	375,000						1,500,000
102	Provision for undergrounding utility lines. Unspent funds will be reserved at year-end to fund future projects	-			-							-
103												
104	subtotal Capital & Special Projects	3,059,846		-	2,175,642	610,852	-	273,352	-	-	-	3,059,846
105												
106	Assign Fund Balance for Future Expenditures											
107	Replace 7 Garbage Packer trucks and 1 Caterpillar loader	100,000			33,333	33,333		33,333				100,000
108												
109	Grand Total Public Works Department	3,159,846		-	2,208,975	644,185	-	306,685	-	-	-	3,159,846
110												

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1	City of Isle of Palms											
2	FY19 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY19		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												
111	Building Department											
112												
113	Capital Purchases											
114	50% Repl HVAC equipment (only with failure) (Per Hill Report)	12,500			12,500							12,500
115	50% of non-HVAC City Hall repairs needed per the Feb 2017 Hill report	5,800			5,800							5,800
116												
117	Special Projects											
118												
119	Grand Total Building Department	18,300		-	18,300	-	-	-	-		-	18,300
120												
121												
122	Recreation Department											
123												
124	Capital Purchases											
125	Add/ Repl playground or outside scoreboard equip (only with failure)	10,000						10,000				10,000
126	Replace outdoor water fountains (we have 4) only with failure	5,000					5,000					5,000
127	Replace computer server for Rec Trak and security cameras	6,000				6,000						6,000
128	Repl 11 HVAC units in Expansion (only with failure) approx \$10k ea	30,000			30,000							30,000
129	John Deere Z-TRAK mower	10,000				10,000						10,000
130	Repl gym floor/rehabilitate subsurface (offset by \$13,000 in grants)	62,000			62,000							62,000
131												
132	Special Projects											
133	Reconstruct 2 Tennis Courts (if courts aren't reconstructed they will need a \$18,000 resurface	68,000				34,000		34,000				68,000
134												
135	Grand Total Recreation Department	191,000		-	92,000	50,000	5,000	44,000	-	-	-	191,000
136												

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1	City of Isle of Palms											
2	FY19 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY19		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												
138												
139	Beaches and Front Beach Business District, including Public Restrooms, Parking Meters and Parking Lots											
140												
141	Capital Purchases											
142	Repl/ repair/ add dune walkovers (approx 57 accesses)	125,000							125,000			125,000
143	Replace sections of white fencing around parking lots	40,000				40,000						40,000
144	Replace 5 Parking Meter Kiosks purchased used in FY14	70,000						70,000				70,000
145	Mobi Mat material to stabilize sand beach accesses	30,000							30,000			30,000
146												
147	Special Projects											
148												
149	subtotal Capital & Special Projects	265,000		-	-	40,000	-	70,000	155,000	-	-	265,000
150												
151	Assign Fund Balance for Future Expenditures											
152	Replace underground infrastructure in City-owned portion of Ocean Blvd	75,000				25,000	25,000	25,000				75,000
153												
154												
155	Grand Total Front Beach	340,000		-	-	65,000	25,000	95,000	155,000	-	-	340,000
156												
157												
158	Breach Inlet Boat Ramp											
160		-				-						-
161	Grand Total Breach Inlet Boat Ramp	-		-	-	-	-	-	-	-	-	-
162												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY19 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY19		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												
163	Beach Restoration and Monitoring											
164												
165	Special Projects											
166	Post project monitoring related to 2018 offshore project	200,000							200,000			200,000
167	Ongoing monitoring of entire island shoreline	75,000							75,000			75,000
168												
170	Grand Total Beach Restoration and Monitoring	275,000		-	-	-	-	-	275,000	-	-	275,000
171												
172	Isle of Palms Marina											
173												
174	Capital Purchases											
175	Repl 4 undgrnd fuel tanks, incl dock fuel dispensers	620,000					206,667				413,333	620,000
176												
177	Special Projects											
178	Paint bulkhead	176,000									176,000	176,000
179	Engineering & design for BIG grant related improvements	35,000					-				35,000	35,000
180	Improve fuel docks with BIG grant	138,934									138,934	138,934
181	Dock improvements	250,000									250,000	250,000
182												
183	subtotal Capital & Special Projects	1,219,934		-	-	-	206,667	-	-	-	1,013,267	1,219,934
184												
185	Assign Fund Balance for Future Expenditures											
186	Set aside annual provision for Marina maintenance and improvements	150,000									150,000	150,000
187												
188	Grand Total Marina	1,369,934		-	-	-	206,667	-	-	-	1,163,267	1,369,934
189												
190												

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1	City of Isle of Palms											
2	FY19 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY19		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												
191	Bonded Debt Service- Principal & Interest											
192												
193	1999 Marina GO Bond - principal	300,000						225,000			75,000	300,000
194	1999 Marina GO Bond - interest	5,220						3,915			1,305	5,220
195	2003 Rec Expansion GO Bond - principal	180,000		108,000		72,000						180,000
196	2003 Rec Expansion GO Bond - interest	17,052		10,231		6,821						17,052
197	2006 Fire Station #2 GO Bond - principal	195,000		78,000			117,000					195,000
198	2006 Fire Station #2 GO Bond - interest	35,156		14,062			21,094					35,156
199	2008 Public Safety Building GO Bond - principal	350,000		350,000								350,000
200	2008 Public Safety Building GO Bond - interest	161,460		161,460								161,460
201	2019 75' Ladder Truck Muni Lease - principal	72,623			36,311		36,311					72,623
202	2019 75' Ladder Truck Muni Lease - interest	29,325			14,663		14,663					29,325
203												
204	Debt Totals by Year	1,345,836		721,754	50,974	78,821	189,067	228,915	-	-	76,305	1,345,836
205				54%	4%	6%	14%	17%	0%	0%	6%	100%
206												
207												
208	SUMMARY BY CATEGORY											
209												
210	Total Capital Items	4,398,315		-	2,065,157	693,079	253,167	818,579	155,000	-	413,333	4,398,315
211	Total Special Projects	3,099,972		-	1,782,038	409,000	-	34,000	275,000	-	599,934	3,099,972
212	Total Assignment of Fund Balance	885,667		-	313,667	198,500	25,000	198,500	-	-	150,000	885,667
213	Total Bond and Loan Payments	1,345,836		721,754	50,974	78,821	189,067	228,915	-	-	76,305	1,345,836
214	Total all expenditures and Fund Bal assignments on this schedule	9,729,789		721,754	4,211,836	1,379,400	467,234	1,279,994	430,000	-	1,239,572	9,729,790
215	Percentage of Total by Fund			7%	43%	14%	5%	13%	4%	0%	13%	100%