

City of Isle of Palms South Carolina

Fiscal Year Operating Budget DRAFT #4

July 1, 2016 - June 30, 2017

Including

General Fund (Fund #10)

Capital Projects Fund (Fund #20)

Municipal Accommodations Tax Fund (Fund #30)

Hospitality Tax Fund (Fund #35)

State Accommodations Tax Fund (Fund #50)

Marina Enterprise Fund (Fund #90)

Ratified: _____

City of Isle of Palms
South Carolina

Capital, Debt Service and Other Major Expense Budget

July 1, 2016 - June 30, 2017

DRAFT #4

City of Isle of Palms

Changes in FY17 Budget from First Reading Draft #2 (LIME GREEN) to Draft #4 (NEON BLUE)

	Page #	Line #
GENERAL FUND Revenues & Transfers In per LIME GREEN BUDGET	5	29
Additional parking meter revenue related to rate increase from \$1 to \$1.50 per hour		
10,744,418		
129,000		
<u>10,873,418</u>		
GENERAL FUND Expenditures & Transfers Out per LIME GREEN BUDGET	7	29-34
Add Payroll/Human resources position in General Govt Department, incl fringes	10	67-72,82,85
Add 2 patrol officers in Police Department, incl fringes, supplies, uniforms	12	122
Add to budget for Fire Department vehicle maintenance	15	210
Add provision for 3rd party assessments of bringing NPDES function in-house	all departments	
Add .5% to Retirement cost based on current info from PEBA	18	319
25,487		
(134,318)		
<u>10,873,418</u>		
CAPITAL PROJECTS FUND Revenues & Transfers per LIME GREEN BUDGET	19	8
Additional funding from Charleston County stormwater funds		
979,655		
66,500		
(134,318)		
<u>911,837</u>		
CAPITAL PROJECTS FUND Expenditures per LIME GREEN BUDGET	20	28
Add provision for 3rd party assessment of City buildings	20	26,30
Add equipment and office space for new PR/HR position	21	53
Add 25% match for 2 FEMA projects	21	53
2/3rds of \$10,500 engineering expense related to PWks NPDES project	21	53
7,000		
<u>1,835,906</u>		
MUNI ACCOMMODATIONS TAX FUND Expenditures per LIME GREEN BUDGET	23	112
Add vehicles and equipment for new Police patrol officers	23	112
1,025,150		
97,121		
3,000		
3,500		
<u>1,128,771</u>		
MUNI ACCOMMODATIONS TAX FUND Expenditures per NEON BLUE BUDGET	24	143
Add surveillance cameras for Front Beach parking lots	24	143
Add 1/3 of \$10,500 add'l engineering for PWks NPDES project	23	128
3,500		
<u>1,128,771</u>		
HOSPITALITY TAX FUND Expenditures per LIME GREEN BUDGET	25	196
Increase provision for parking site on IOPWSC property to incl cameras, lights, gate		
311,837		
10,000		
<u>321,837</u>		
HOSPITALITY TAX FUND Expenditures per NEON BLUE BUDGET	27	295
STATE ACCOMMODATIONS TAX FUND Expenditures per LIME GREEN BUDGET	27	295
Rebudget Front Beach holiday tree that won't be received until FY17		
1,082,534		
17,000		
109,820		
<u>1,209,354</u>		
STATE ACCOMMODATIONS TAX FUND Expenditures per NEON BLUE BUDGET	37	40
MARINA FUND Expenditures per LIME GREEN BUDGET		
Add \$10,000 for possible add'l redevelopment charrettes and design plans		
727,283		
10,000		
<u>737,283</u>		

**City of Isle of Palms
FY17 BUDGET TABLE OF CONTENTS**

	Fund Number	Page Number(s)
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FUND BALANCE SCHEDULE

1-4

BY FUND

General Fund	10	5-18
Capital Projects Fund	20	19-21
Municipal Accommodations Tax Fund	30	22-24
Hospitality Tax Fund	35	25
State Accommodations Tax Fund	50	26-27
Beach Restoration Fund	55	28
Beach Preservation Fee Fund	56	28
Beach Maintenance Fund	57	29
Disaster Recovery Reserve Fund	60	30
Federal Narcotics Fund	61	31
State Narcotics Fund	62	31
Victims Assistance Fund	64	32
Volunteer Fire Department 1% Fund	40	33
Aisle of Palms Fund	66	34
Recreation Building Fund	68	35
Marina Fund	90	36-38

BY DEPARTMENTAL FUNCTION

Mayor and Council	6	
General Government		7-9, 20, 23, 25, 30, 34, 39, 49
Police and Beach Services Officers		10-11, 18, 20, 23, 24, 25, 26, 31-32, 40, 50
Fire		12-13, 20, 23, 25, 27, 33, 41, 51
Public Works		14, 20, 23, 25, 27, 42, 52-53
Building and Planning		15, 21, 25, 43, 54
Recreation		16, 21, 24, 27, 35, 44, 55-56
Judicial		17, 39, 49
Front Beach & Public Restrooms		24, 25, 27, 45, 57
Beach Maintenance/Restore/Preservation		28-29, 46, 57
Marina		36-38, 47, 58

CAPITAL AND SPECIAL PROJECTS

39-47 and 49-58

DEBT SERVICE

48 and 59

City of Isle of Palms Fund Balance Rollforward

		General Fund							
		Unassigned	Assigned for Beach Maintenance	Committed for Disaster Recovery	Restricted for Beautification	Restricted for General Fund Debt Service	Non-spendable (postage and fuel inventories)	Total	
FY12 Audited Ending Fund Balance		2,361,051	316,787	1,843,637	47,700	187,782	40,211	4,797,166.97	
FY13 Audited Revenues		7,781,646	618	4,688	2,010	647,820		8,436,782.04	
FY13 Audited Transfers		(128,523)	149,783	256,073				276,332.95	
FY13 Audited Expenditures		(7,549,339)	(49,783)	(27)	-	(636,727)		(8,235,875.04)	
FY13 Audited Reservations/Assignments of FB		9,528					(9,528)	-	
FY13 Audited Ending Fund Balance		2,474,363	417,404	2,103,371	49,710	198,876	30,683	5,274,407	
FY14 Audited Revenues		8,066,371	578	3,368	2,660	645,840		8,718,818	
FY14 Audited Transfers		185,266	149,646	50,000				384,912	
FY14 Audited Expenditures		(8,247,913)	(71,874)	(5,197)	(1,787)	(625,466)		(8,952,236)	
FY14 Audited Reservations of Fund Balance		(3,725)					3,725	-	
FY14 Audited Ending Fund Balance		2,474,363	495,755	2,151,542	50,583	219,250.24	34,408	5,425,901	
FY15 AUDITED REVENUES		8,676,227	1,004	4,944	10,909	645,619		9,338,704	
FY15 AUDITED TRANSFERS		(67,596)	(45,879)	75,000				(38,475)	
FY15 AUDITED EXPENDITURES		(8,563,378)	(55,324)	-	-	(660,099)		(9,296,802)	
FY15 AUDITED RESERVATIONS OF FB		19,942					(19,942)	-	
FY15 AUDITED Ending Fund Balance		2,519,557	395,556	2,231,487	61,492	204,770	14,466	5,427,328	
FY16 BUDGET Revenues		8,534,073	596	3,500	7,500	640,000		9,185,669	
FY16 Actual Revenues (less than)/more than budget									
FY16 BUDGET Transfers		634,045	-					634,045	
FY16 Actual Transfers less than/more than budget									
FY16 BUDGET Expenditures		(9,163,604)	(214,000)	(3,000)	(15,000)	(637,015)		(10,032,619)	
FY16 Actual Expenditures less than/(more than) budget			214,000					214,000	
FY16 BUDGET Reservations of Fund Bal		-						-	
FY16 BUDGET Ending Fund Balance		2,524,071	396,152	2,231,987	53,992	207,755	14,466	5,428,423	
FY17 PRELIM BUDGET Revenues		9,065,100		9,500	7,500	648,000		9,730,100	
FY17 PRELIM BUDGET Transfers		575,981						575,981	
FY17 PRELIM BUDGET Expenditures		(9,631,583)	(396,152)	(5,000)	(15,000)	(649,998)		(10,697,733)	
FY17 PRELIM BUDGET Reservations of Fund Bal		-						-	
FY17 PRELIM BUDGET Ending Fund Balance		2,533,569	(0)	2,236,487	46,492	205,757	14,466	5,036,771	
Change from FY16 Estimated Ending Fund Balance		9,498	(396,152)	4,500	(7,500)	(1,998)	-	(397,652)	

City of Isle of Palms Fund Balance Roll

		Capital Projects Fund						
		Assigned for Capital Projects	Assigned for General Drainage and Roads	Assigned for Fire and Public Works vehicle replacement	Assigned for 54th-57th Drainage/Drainage Phase II 42nd-52nd	Identified for Radio Replacement & SCBA Equip	Total	
FY12 Audited Ending Fund Balance		2,254,327	224,859		43,605	-	2,966,199	
FY13 Audited Revenues		478,985					479,410.78	
FY13 Audited Transfers		444,927					444,927.00	
FY13 Audited Expenditures		(882,393)	(92,169.22)		(96,955.80)		(1,419,017.92)	
FY13 Audited Reservations/Assignments of FB		(104,078)	113,150.00		87,262.02		(0)	
FY13 Audited Ending Fund Balance		2,191,769	245,839		33,911.20	-	2,471,519	
FY14 Audited Revenues		5,730					5,730	
FY14 Audited Transfers		340,414					340,414	
FY14 Audited Expenditures		(245,590)	(104,500)		(1,232)		(412,256)	
FY14 Audited Reservations of Fund Balance		(669,933)	105,100		200,000		-	
FY14 Audited Ending Fund Balance		1,622,391	246,439		232,680		2,405,408	
FY15 AUDITED REVENUES		39,544	62,270				101,814	
FY15 AUDITED TRANSFERS		997,197					997,197	
FY15 AUDITED EXPENDITURES		(194,488)	(159,041)		(8,668)		(426,863)	
FY15 AUDITED RESERVATIONS OF FB		(690,733)	113,400		200,000		124,833	
FY15 AUDITED Ending Fund Balance		1,773,911	263,068		424,012		3,077,555	
FY16 BUDGET Revenues		193,564					193,564	
FY16 Actual Revenues (less than)/more than budget		(190,000)					(190,000)	
FY16 BUDGET Transfers		515,442					515,442	
FY16 Actual Transfers less than/more than budget							-	
FY16 BUDGET Expenditures		(631,447)	(134,750)		(176,264)		(1,306,711)	
FY16 Actual Expenditures less than/(more than) budget		337,687			364,250		701,937	
FY16 BUDGET Reservations of Fund Bal		(655,500)	134,750		200,000		62,417	
FY16 BUDGET Ending Fund Balance		1,343,657	263,068		624,012		312,083	
FY17 PRELIM BUDGET Revenues		268,500	66,500				335,000	
FY17 PRELIM BUDGET Transfers		576,837					576,837	
FY17 PRELIM BUDGET Expenditures		(1,001,518)	(347,638)		(364,250)		(1,835,906)	
FY17 PRELIM BUDGET Reservations of Fund Bal		(700,467)	126,800		200,000		30,334	
FY17 PRELIM BUDGET Ending Fund Balance		487,009	108,730		459,762		2,067,718	
Change from FY16 Estimated Ending Fund Balance							(924,069)	

2

City of Isle of Palms Fund Balance Roll

		Muni A-Tax					Hosp Tax			State A-Tax					Total Tourism
		Restricted for Tourism - Related Activities	Identified for Fire and Public Works Vehicle replacement	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 and Public Works Vehicle replacement	Identified for Police and Fire Radio Replacement	Identified for Front Beach Infrastruct. Replace	Total	Total Tourism Related Funds
FY12 Audited Ending Fund Balance		1,036,470	-			1,036,470	375,723	-	375,723	1,259,076				1,259,076	2,671,269
FY13 Audited Revenues		1,151,807				1,151,807	555,263		555,263	1,393,814				1,393,814	3,100,885
FY13 Audited Transfers		(688,290)				(688,290)	(208,928)		(208,928)	(285,095)				(285,095)	(1,182,313)
FY13 Audited Expenditures		(438,917)				(438,917)	(327,263)		(327,263)	(975,872)				(975,872)	(1,742,052)
FY13 Audited Reservations/Assignments of FB						-								-	-
FY13 Audited Ending Fund Balance		1,061,070	-			1,061,070	394,795	-	394,795	1,391,923				1,391,923	2,847,788
FY14 Audited Revenues		1,251,918				1,251,918	619,858		619,858	1,598,586				1,598,586	3,470,362
FY14 Audited Transfers		(689,255)				(689,255)	(220,726)		(220,726)	(340,636)				(340,636)	(1,250,616)
FY14 Audited Expenditures		(424,486)				(424,486)	(372,068)		(372,068)	(890,691)				(890,691)	(1,809,115)
FY14 Audited Reservations of Fund Balance		(214,917)				-				(214,917)				-	-
FY14 Audited Ending Fund Balance		984,330	91,565	62,417		1,138,312	421,860	-	421,860	1,544,264				1,698,246	3,258,418
FY15 AUDITED REVENUES		1,500,414				1,500,414	686,994		686,994	1,635,746				1,635,746	3,823,154
FY15 AUDITED TRANSFERS		(529,407)				(529,407)	(229,436)		(229,436)	(545,304)				(545,304)	(1,304,148)
FY15 AUDITED EXPENDITURES		(528,500)				(528,500)	(366,083)		(366,083)	(873,702)				(873,702)	(1,897,619)
FY15 AUDITED RESERVATIONS OF FB		(221,167)				-				(221,167)				-	-
FY15 AUDITED Ending Fund Balance		1,205,671	185,648	124,834		1,516,153	513,334	-	513,334	1,539,837				1,850,319	3,879,806
FY16 BUDGET Revenues		1,399,450				1,399,450	658,425		658,425	1,609,854				1,609,854	3,667,729
FY16 Actual Revenues (less than)/more than budget		64,000				64,000	55,000		55,000	21,000				21,000	140,000
FY16 BUDGET Transfers		(577,148)				(577,148)	(302,807)		(302,807)	(548,710)				(548,710)	(1,428,665)
FY16 Actual Transfers less than/more than budget						-	31,333		31,333					-	31,333
FY16 BUDGET Expenditures		(879,451)				(879,451)	(411,376)		(411,376)	(954,122)				(954,122)	(2,421,213)
FY16 Actual Expenditures less than/(more than) budget		72,377				72,377	90,000		90,000	60,380				60,380	222,757
FY16 BUDGET Reservations of Fund Bal		(202,041)				-	(25,000)		25,000	(202,041)				-	-
FY16 BUDGET Ending Fund Balance		1,082,858	243,349	156,042	25,000	1,507,249	608,909	25,000	633,909	1,526,198				1,950,589	4,091,747
FY17 PRELIM BUDGET Revenues		1,533,000				1,533,000	712,700		712,700	1,651,150				1,651,150	3,896,850
FY17 PRELIM BUDGET Transfers		(611,056)				(611,056)	(546,250)		(546,250)	(672,863)				(672,863)	(1,830,169)
FY17 PRELIM BUDGET Expenditures		(1,067,521)				(1,128,771)	(321,837)		(321,837)	(1,148,104)				(1,209,354)	(2,659,962)
FY17 PRELIM BUDGET Reservations of Fund Bal		(228,500)				-	(25,000)		25,000	(228,500)				-	-
FY17 PRELIM BUDGET Ending Fund Balance		708,781	431,682	109,959	50,000	1,300,422	428,522	50,000	478,522	1,127,881				1,719,522	3,498,466
Change from FY16 Estimated Ending Fund Balance						(206,827)			(155,387)					(231,067)	(593,281)

3

City of Isle of Palms Fund Balance Roll

	Bch Restor	Bch Preserve	Victims	Marina					Total Marina
	Restricted for 2008 Project Restoration Efforts	1% Beach Preservation Fee	Legally Obligated for Victims' Services	Unrestricted	Invested in Capital Assets, Net of Related Debt	Assigned for Marina Enhancements	Assigned for General Marina Improves/UST replace/Dredging		
FY12 Audited Ending Fund Balance	-		66,159	734,536	3,444,203	-	-	4,178,738	
FY13 Audited Revenues	22,851		7,431	380,842				380,842	
FY13 Audited Transfers	315,482		(30,260)	172,831				172,831	
FY13 Audited Expenditures	(338,333)		(2,972)	(237,804)	(135,144)			(372,949)	
FY13 Audited Reservations/Assignments of FB				(399,093)	399,093			-	
FY13 Audited Ending Fund Balance	-		40,357	651,312	3,708,151	-	-	4,359,463	
FY14 Audited Revenues	5,337		9,586	394,870				394,870	
FY14 Audited Transfers	315,482		(30,044)	236,852				236,852	
FY14 Audited Expenditures	(320,819)		(3,528)	(198,803)	(192,884)			(391,687)	
FY14 Audited Reservations of Fund Balance				(676,959)	551,482	63,000	62,477	-	
FY14 Audited Ending Fund Balance	-		16,372	407,271	4,066,749	63,000	62,477	4,599,497	
FY15 AUDITED REVENUES	847,066	425,227	13,792	392,467				392,467	
FY15 AUDITED TRANSFERS	200,000		(14,000)	156,426				156,426	
FY15 AUDITED EXPENDITURES	(1,047,066)		(938)	(129,962)	(148,619)			(278,580)	
FY15 AUDITED RESERVATIONS OF FB				(430,000)	430,000			-	
FY15 AUDITED Ending Fund Balance	-	425,227	15,226	396,203	4,348,130	63,000	62,477	4,869,810	
FY16 BUDGET Revenues	1,104,358	930,858	10,003	394,808				394,808	
FY16 Actual Revenues (less than)/more than budget	(1,074,234)	17,000						-	
FY16 BUDGET Transfers	-		(14,000)	290,178				290,178	
FY16 Actual Transfers less than/more than budget				(31,333)				(31,333)	
FY16 BUDGET Expenditures	(1,104,358)	(514,370)	(5,325)	(329,957)	(139,547)			(469,504)	
FY16 Actual Expenditures less than/(more than) budget	1,074,234	439,370		79,000				79,000	
FY16 BUDGET Reservations of Fund Bal				(584,000)	465,000		119,000	-	
FY16 BUDGET Ending Fund Balance	-	1,298,085	5,904	214,899	4,673,583	63,000	181,477	5,132,959	
FY17 PRELIM BUDGET Revenues	13,331,480	1,041,000	19,003	398,400				398,400	
FY17 PRELIM BUDGET Transfers	1,672,598		(14,000)	688,351				688,351	
FY17 PRELIM BUDGET Expenditures	(15,004,078)	(383,650)	(5,325)	(597,736)	(139,547)			(737,283)	
FY17 PRELIM BUDGET Reservations of Fund Bal				(615,273)	859,750	(63,000)	(181,477)	-	
FY17 PRELIM BUDGET Ending Fund Balance	-	678,989	5,582	88,641	5,393,786	-	-	5,482,427	
Change from FY16 Estimated Ending Fund Balance		(619,096)	(322)					349,468	

4

A	B	C	E	F	G	H	I	J	K	L	M	N	O
Account #	City of Isle of Palms Account Description		Actual FY 2014-15	Budgeted FY 2015-16	Actual 3/31/16 (9 months)	Budgeted FY 2016-17				Notes			
4	General Fund Revenues												
5	103100.4001 Property Taxes from Operating Millage		3,532,782	3,543,000	3,423,465	3,580,000				Based on 12 months actual (including 1.62% CPI in TY15)			Calculate Approximate Value of 1 Mill: Prop Tax Budget - Ops \$ 3,580,000 Prop Tax Budget - Dsvc 670,000 L.O.S.T. Budget 680,000
6	103100.4003 Property Taxes from Debt Service Millage		645,619	647,000	646,891	670,000				Based on 12 months actual.			
7	103100.4002 Loc Option Sales Tax		675,906	652,000	389,867	680,000				Based on 12 months actual.			4,930,000
8	103210.4005 Telecommunication Lic Fees		21,678	22,000	23,711	24,000				Based on 12 months actual.			24.70
9	103210.4006 Business Lic Fees		1,095,340	1,064,000	708,466	1,160,000				Based on 12 months actual.			Divide by total millage rate
10	103210.4007 Insurance Lic Fees		628,465	644,000	35	628,000				Based on 12 months actual.			Approx value of 1 Mill 199,595
11	103210.4008 Public Utilities Fees		805,630	746,000	60,109	813,000				% of utility fees pd by IOP properties (SCE&G, Comcast, ATT video).			
12	103210.4009 Building Pmts & Fees		276,644	232,000	189,144	262,000				Based on 12 months actual.			
13	103210.4010 Animal License Fees		1,910	2,000	1,396	1,900				Revenues from dog tags. Based on 12 months actual			
14	103210.4011 Residential Rental License Fees		510,985	509,000	506,861	510,000				Business license fee charged on short and long term residential rentals. Based on 12 months actual.			
15	103210.4013 Transportation Network Company Fee		-	-	835	1,000				New revenue source related to businesses like Uber.			
16	103400.4075 Court Generated Rev		118,338	100,000	142,430	160,000				Criminal, traffic & parking fines collected. Based on 12 mos actual. Includes increase in parking fines.			
17	103450.4106 Intergovernmental Transfers		43,968	44,773	29,312	-				no significant telecommunications support to Sullivan's Island in FY17			
18	103450.4111 Grant Revenue		-	-	9,111	-				FY16 amount relates to FEMA grant for October 2015 flood.			
19	103450.4115 State Shared Funds		90,470	89,000	47,201	87,000				Transfers from SC State Treasurer per SC State Law. Based on 12 months actual			
20	103450.4117 State Shared \$ - Alcohol Sunday Sales Permits		44,400	48,000	-	45,000				Paid by island businesses that sell alcohol on Sunday. Based on last 4 qtrly payments received			
21	103500.4501 Miscellaneous Revenue		4,586	600	633	900				Based on 12 months actual.			
22	103500.4502 Parking Lot Revenue		185,580	185,000	103,040	350,000				estimated revenue from automated parking lots			
23	103500.4504 Sales of Assets		9,183	4,000	240	1,000				few vehicles scheduled for replacement in FY17			
24	103500.4505 Interest Income		3,357	2,700	5,155	6,000				Based on 12 months actual.			
25	103500.4506 Recreation Dept Instructor's Income		152,534	152,000	110,826	145,000				Based on 12 months actual.			
26	103500.4507 Recreation Dept Program Income		96,427	104,000	61,908	82,000				Based on 12 months actual.			
27	103500.4509 Kennel Revenues		89	100	112	100				Based on 12 months actual.			
28	103500.4511 State Accom Tax Transfer		110,462	109,000	66,211	112,000				General Fund % of quarterly State Accommodations Tax payments. Based on 12 mos actual			
29	103500.4514 Parking Meter Revenue		261,026	268,000	134,209	387,000				Proceeds from Front Beach parking kiosks. Hourly rate increased from \$1 to \$1.50 for summer 2016.			
30	103500.4515 Cart Purchase Revenue		3,675	3,500	1,275	3,000				Sales of additional garbage rollcarts (all residences get 1 free)			
31	103500.4516 Alarm Permit Revenue		1,295	1,000	1,180	1,500				Based on 12 months actual.			
32	103500.4517 Breach Inlet Ramp Key Sales		1,500	1,400	1,500	1,700				Based on 12 months actual.			
33	103500.4518 Residential Parking Guest Booklets		-	-	30	1,000							
34	103500.4525 Tree Replacement Collections		10,909	7,500	5,200	7,500							
35	TOTAL GENERAL FUND REVENUES		9,332,755	9,181,573	6,670,352	9,720,600				5.9% Increase over FY16 budget			
36													
37	Transfer in fr Muni Alee for Beach Svc Officers		44,853	104,479	63,312	104,113							
38	Transfer in fr Muni Alee for Police Officers		55,716	63,312	63,312	64,496							
39	Transfer in fr Muni Alee for Firefighters		219,136	237,616	237,616	240,840							
40	Transfer in fr Hosp Tax for Police Livability Officer & PT ACCO		118,936	123,758	123,758	126,616				FY17 Budgeted transfers cover the same number of positions as in FY16			
41	Transfer in fr Hosp Tax for Police Patrol Officers		55,716	63,312	63,312	64,496							
42	Transfer in fr Hosp Tax for Firefighters		54,784	59,404	59,404	60,210							
43	Transfer in fr State Atax for summer weekend PT Fire		10,929	10,937	11,104	11,104							
44	Transfer in fr State Atax for Firefighters		219,136	237,616	237,616	240,840							
45	Transfer in fr State Atax for Police Patrol Officers		55,716	63,312	63,312	64,496							
46	Transfer in fr Victims Fund for a portion of Vict Adv/Detective		14,000	14,000	14,000	14,000							
47	Transfer in fr Muni AFee, for 75% of Pworks Temp Labor		128,117	128,839	128,839	129,870							
48	Transfer in fr Muni AFee, for 50% of Pworks Vehicle Fuel & Oil		35,608	42,902	42,902	31,737							
49	Transfer in fr Capital Project Fund of FY15 Positive Net Result for employee adis		-	-	63,000	-							
50	103900.4901 Subtotal Transfers In		1,012,648	1,149,487	911,330	1,152,818				Tourism-related transfers-in equate to approximately 6.27 Mills (1,152,818-14,000+112,000)/199,595			
52	GENERAL FUND REVENUES & TRANSFERS IN		\$ 10,345,403	\$ 10,331,060	\$ 7,581,682	\$ 10,873,418				5.2% Increase over FY16 budget			

5

A	B	C	E	F	G	H	I	J	K	L	M	N	O
Source	Account #	City of Isle of Palms Account Description	Actual FY 2014-15	Budgeted FY 2015-16	Actual 3/31/16 (9 months)	Budgeted FY 2016-17							
General Fund Expenditures													
Mayor and Council													
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	1,366	1,383	1,383	1,272						
11	General	104010.5006	Group Health Insurance	48,329	49,792	35,021	42,376						
12	General	104010.5007	Workers' Compensation	255	410	340	410						
13	General	104010.5010	Print and Office Supplies	172	500	557	500						
14	General	104020.5014	Membership and Dues	-	50	50	50						
15	General	104020.5015	Meetings and Seminars	9,132	5,000	7,667	9,000						
16	General	104020.5016	Vehicle Fuel & Oil	144	250	-	250						
17	General	104020.5021	Telephone/Cable	1,056	1,000	769	1,200						
18	General	104020.5062	Insurance	1,925	2,138	2,018	2,092						
19	General	104020.5079	Miscellaneous & Contingency	3,620	4,500	5,602	4,500						
20	General	104020.5088	Citizens and Employee Services	1,423	2,500	968	2,500						
21													
22		Total Mayor and Council		\$ 85,721	\$ 85,823	\$ 72,675	\$ 82,450						
23		Change from Prior Year					-4%	Increase/(Decrease) from FY16 budget.					
24													

6

Cell: H39

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 (up from \$1000 to include Desiree)
GFOA = \$160
Post & Courier = \$400 (up from \$265 to include online access)
SC Assoc of CPAs \$300 (up from \$275)
American Shore & Beach Preservation Assoc \$250
SC Beach Advocates \$500
Add \$60 SC DOT subscription for lookups of road and rights of way ownership
Discontinued \$200 Assoc of Public Administrators

Cell: H46

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

Monthly cleaning, shared 50/50 with Building Dept = \$3,600
Typewriter maintenance (2) \$200
Elevator maintenance contract \$1,750 (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
\$750 Hurricane shutter maintenance
\$700 Internet cloud backup (Carbonite Business Premier) for Gen Gov't (up from \$600 last yr)
\$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)
Add \$1,250 Adobe Acrobat Pro DC subscription for City Hall

Cell: H54

Comment: Gen Gov't, Professional Services:

Financial auditing services \$22,400 (could increase with a need for a Single Audit) (up from \$21,500 in FY16)
Flexible benefits plan admin (SHP) \$1000
Equifax credit monitoring \$750
SCLLR annual elevator inspection fee \$70 (down from \$130 in FY16)
MASC Unemployment Compensation Svc Fee \$200
Background checks on prospective employees (including all PT Rec staff/summer counselors) 75*\$36 = \$2700
Ongoing costs related to codification (Municode) \$2,500
Lowcountry Drug Screening admin fee \$100
Misc videography for events and insurance records \$1500
Digitize historical records located in City Hall \$1500
Undesignated \$1000
Moved \$200 DHEC underground storage tank fee to Public Works

Cell: H56

Comment: Gen Gov't, Miscellaneous & Contingency:

Charleston Chaplaincy \$1,000
Holly Reynolds \$2,500. This IOP resident accepts injured shorebirds and rehabilitates them. City staff refer all calls related to injured birds to her. The City's annual donation is a major source of funding and helps purchase food and medicine for the birds.
Miscellaneous \$2,000
Annual appreciation event \$11,000
Employee Morale and Incentive Program/Suggestion awards/Recruitment awards \$500
Refreshments for Gen Gov't dept \$750
Add tide tables from DHEC OCRM \$160
Moved Safety sweepstakes (\$2,500) and employee recognition program (\$2,100) to salaries and wages

A	B	C	E	F	G	H	I	J	K	L	M	N	O
Source	Account #	City of Isle of Palms Account Description	Actual FY 2014-15	Budgeted FY 2015-16	Actual 3/31/16 (9 months)	Budgeted FY 2016-17							
General Fund Expenditures													
Police Department													
67	General	104410.5001	Salaries & Wages	1,173,412	1,299,204	921,327	1,412,034	3% wage adjustment effective January 2017. Includes provisions for both COLA and merit increases. Also includes provision for 2 additional police officers.					
68	General	104410.5002	Overtime Wages	102,912	105,020	69,563	108,354						
69	General	104410.5004	FICA Expense	97,621	107,423	74,071	116,310						
70	General	104410.5005	Retirement Expense	167,768	185,260	131,407	209,094	PORS rate is 13.74%. SCRS rate is 11.06%. Added .5% to both based on current info from PEEBA.					
71	General	104410.5006	Group Health Insurance	181,121	200,423	134,992	217,809	current rates plus estimated 1% increase effective 1/1/17					
72	General	104410.5007	Workers' Compensation	34,579	54,756	45,242	60,327	est using budgeted salaries, current rates & experience modifier est by SCMIT. 1-time acctg correction in FY15.					
74	General	104420.5010	Printing & Office Supplies	12,484	14,000	11,237	14,000	PD has taken over hurricane re-entry stickers but next mailing not until 2020.					
75	General	104420.5014	Membership & Dues	1,459	2,500	610	2,500	Incls SC & Int'l Police Chiefs Assoc, SCPD Accreditation Assoc, Gun Range, Chas Co Hazmat					
76	General	104420.5015	Meetings & Seminars	181	2,500	-	13,000	Includes costs for 2017 CALEA conference in Mobile AL					
77	General	104420.5016	Vehicle Fuel & Oil	98,338	120,082	53,746	108,739	based on last 2yr ave actual \$/gal (\$3.01 UNL/\$2.61 diesel), last 12mos usage + 20% for parking enforcement					
78	General	104420.5017	Vehicle Maintenance	51,631	42,000	25,126	44,000	increased based on actual. Replacement batteries for LSVs are approx \$600 each LSV.					
79	General	104420.5020	Electricity & Gas	30,916	31,000	22,357	31,000						
80	General	104420.5021	Telephone & Cable	43,016	46,836	32,734	65,857	see attached note. Added expense for Metro ethernet connection with Consolidated Dispatch.					
81	General	104420.5022	Water & Sewer	3,687	5,300	4,032	5,300						
82	General	104420.5025	Non-capital Tools & Equipment	1,234	1,500	2,526	8,616	added \$7,116 to outfit proposed new officers					
83	General	104420.5026	Maint & Service Contracts	51,092	58,131	38,079	54,804	see attached note					
84	General	104420.5027	Machinery & Equipment Repair	9,107	8,500	7,635	8,500	Repairs to in-car cameras and radar units and batteries for portable radios					
85	General	104420.5041	Uniforms	19,104	18,715	5,994	20,715	Incls taser batteries & uniform shirts w/ ballistic vests worn outside uniform. Add \$2000 for new officers.					
86	General	104420.5044	Cleaning & Sanitary Supplies	1,692	1,750	922	1,750						
87	General	104420.5049	Medical & Lab Supplies	3,637	4,000	569	4,000	includes supplies for breathalyzer testing and forensics work. Also includes pre-employment screenings.					
88	General	104420.5062	Insurance	17,432	57,500	59,854	64,081	50% of property, liability, flood and underground storage tank for PSB. Current rates + 5% (15% for Flood). FY15 Incls 1-time reduction in SCMIIRF propl/lab premium for accounting correction.					
89	General	104420.5063	Rents & Leases	2,084	2,400	1,603	2,400						
90	General	104420.5064	Employee Training	9,383	8,980	6,401	8,980						
91	General	104420.5065	Professional Services	4,791	5,500	4,468	5,500	CALEA compliance, raccoon mgt, backlog testing, UST inspection fees.					
92	General	104420.5067	Contracted Services	252,637	52,549	52,549	5,000	Consolidated Dispatch personnel expense allocation ended in FY16. Add \$5,000 for Coyote control.					
93	General	104420.5079	Miscellaneous & Contingency	2,861	3,250	1,123	3,250						
94	General	104420.5081	Canine Kennel Expenses	1,059	1,000	806	1,000						
95	Total Police Department			2,375,238	\$ 2,440,078	\$ 1,708,972	\$ 2,596,920	6% Increase/(Decrease) from FY16 budget					

10

Cell: H80

Comment: Police Dept Telephone & Cable:

Monthly cellular - \$270 x 12 = \$3,240 (up from \$3,000 in FY16)
Monthly wireless cards - \$40 x 6 x 12 = \$2,880
Monthly NCIC line - \$112 x 12 = \$1,344
Monthly data & phone - \$875 x 12 = \$10,500
Monthly Chas Co radio fee - \$38 x 56 radios x 12 mos = \$25,536 (up from \$23,712 in due to addition of 4 parking enforcement/BSO radios in FY16)
Monthly ATT Pro Regionals State network for NCIC access - \$450 x 12 = \$5,400
Add expense for Metro ethernet line for secure data transfer with CCCD (\$13,677). This expense was covered by a consolidated Port Security grant in previous fiscal years.
Add Comcast business service for 12 IOP cameras (\$145/month = \$1,740)
Added \$1540 for proposed new officers (incls radio and other fees)

Cell: H83

Comment: Police Department Maintenance & Service Contracts:

pest mgt = (\$15*12) + \$250 annual termite inspection = \$430
security system = \$100x4 (evidence room) + \$100x4 = \$800 (up from \$560 in FY16)
NCIC annual maintenance = \$700
Enterpol annual maintenance = \$14,630 (records mgt, dispatch, livability, LOTUS notes, CAD and RMS)
elevator maint = \$900 * 4 = \$3,600 (up from \$3,300 in FY16)
MDT Visinet (silent dispatching system) license = \$708 x 5 MDTs = \$3,540
walkie radio maint = \$10 x 27 x 12mos = \$3,480
in-car radio maint = \$11 x 25 x 12mos = \$3,036
housekeeping service = \$377.50*12 = \$4,530
stormwater fee (50% of PSB) = \$100
HVAC maintenance - \$2,845
generator maintenance - \$505 (split 50/50 w/ Fire Dept)
hood inspection \$300
50% of cost to pressure wash PSB \$1,500
Gateway and Sonicwall security software, split between depts \$430
Fire alarm system inspection \$175
Sonicl panic alarm for Interview Room 2 \$440
Annual software maintenance for Notes Traveler (req'd by Criminal Justice Info Sys (CJIS)) \$500
Annual network security monitoring service (incls firewall and VPN) \$2,700
Annual maintenance on surveillance system, previously covered under warranty \$630
Add chalk for marking lines to designate parking (\$1,500)
Add Power DMS accreditation software subscription for electronic CALEA submissions (\$2,858 1-time fee plus \$1,500 annual recurring fee)
Add International Assoc of Chiefs of Police Network (IACPNET) annual fee \$875
Add Survey Monkey annual fee for accreditation citizen survey \$200
Removed \$10,800 maintenance on old dispatching console
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

11

Cell: H124

Comment: Fire Dept Telephone & Cable:

Monthly cellular - \$250 x 12 = \$3,000
Monthly wireless cards - \$38 x 10 x 12 = \$4,560 (up from \$4,200)
Monthly Nuvox data & phone - \$1840 x 12 = \$22,080
Monthly Chas Co radio fee - \$38 x 57 radios x 12mos = \$25,992 (up from \$22,800 in FY16)
Add expense for Metro ethernet line for secure data transfer with CCCD (\$7,172). This expense was covered by a consolidated Port Security grant in previous fiscal years.

Cell: H127

Comment: Fire Department Maintenance & Service Contracts:

pest mgt \$15+35/month = \$600
bay door svc contract (\$440 PSB + \$330 FS2) *4 = \$3,080
alarm monitoring svc both stations = \$515
Firehouse reporting software maintenance = \$2,400
generator maint = \$505+ \$1010 = \$1,515
elevator maint = (\$300*4) + (\$700*4) = \$4,000 (up from \$3,840 in FY16)
Add \$3,750 mandatory 5yr rupture valve test on all elevators as required by LLR (\$2500*1.5 elevators)
SIFD or Mt. Pleasant training facility maint = \$1,000
walkie radio maint = \$10 x 47 x 12mos = \$5,640
mobile radio maint - \$11 x 10 x 12mos = \$1,320
MDT Visinet (silent dispatching system) license = \$708 x 8 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*12 = \$4,530
stormwater fee = \$100 (1/2 of estimated PSB) + \$100 FS2 = \$200
gateway and Sonicwall security software, split between depts = \$430
pressure wash exterior (Sta 2 \$800 + 50% of PSB \$1,000) = \$1,800
fire inspection sys subscription service (Mobile Eyes) = \$2,500
AED maintenance = \$2,500 (up from \$1,800 in FY16)
maint contract on "jaws of life" equipment \$800
fire alarm system inspection \$525
surveillance system maint \$630 (new in FY16, previously under warranty)
Add \$4,755 annual subscription service on NFP/OSHA compliance software
Add \$2,500 to repaint PSB lobby and other areas as needed
Add \$340 for preventative maint on 2 gear extractors (industrial washing machines for gear)
Add \$1900 for onsite annual pump testing (currently our personnel take trucks to Summerville, using OT, fuel, time off island, etc)
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
Source	Account #	City of Isle of Palms Account Description	Actual FY 2014-15	Budgeted FY 2015-16	Actual 3/31/16 (9 months)	Budgeted FY 2016-17							
1	General	104610.5001	Wages and Salaries	456,161	486,855	361,273	501,140						
148	General	104610.5002	Overtime Wages	3,544	3,167	4,644	13,400						
149	General	104610.5004	FICA Expense	34,609	37,487	27,622	39,362						
150	General	104610.5005	Retirement Expense	50,671	54,196	40,666	59,481						
151	General	104610.5006	Group Health Insurance	63,619	65,480	48,840	66,924						
152	General	104610.5007	Workers' Compensation	17,812	28,781	24,250	30,023						
153	General	104620.5010	Printing & Office Supplies	849	1,000	542	1,000						
155	General	104620.5014	Membership & Dues	55	500	45	500						
156	General	104620.5015	Meetings & Seminars	400	250	-	250						
157	General	104620.5016	Vehicle Fuel & Oil	71,217	85,804	37,308	63,474						
158	General	104620.5016	Vehicle Maintenance	75,215	85,000	66,463	85,000						
159	General	104620.5017	Electricity & Gas	77,123	79,000	51,211	86,900						
160	General	104620.5020	Telephone & Cable	10,372	10,344	7,783	10,344						
161	General	104620.5021	Water & Sewer	781	1,700	503	1,700						
162	General	104620.5022	Non-capital Tools & Equipment	1,879	2,500	431	5,500						
163	General	104620.5025	Maint & Service Contracts	2,758	4,200	2,325	5,700						
164	General	104620.5026	Machinery & Equipment Repair	2,966	4,000	3,363	4,000						
165	General	104620.5027	Uniforms	5,989	6,000	4,125	7,000						
166	General	104620.5041	Cleaning & Sanitary Supplies	1,903	3,500	2,099	3,500						
167	General	104620.5044	Medical & Lab Supplies	3,661	3,500	2,114	3,500						
168	General	104620.5049	Street Signs	3,550	4,000	82	4,000						
169	General	104620.5054	Insurance	12,432	28,448	27,963	30,198						
170	General	104620.5062	Rents & Leases	129	150	105	150						
171	General	104620.5063	Employee Training	63	300	-	300						
172	General	104620.5064	Professional Services	1,625	1,500	630	2,000						
173	General	104620.5065	Temporary Labor	170,823	171,785	120,109	173,160						
174	General	104620.5066	Contracted Services	300	1,000	-	1,000						
175	General	104620.5079	Miscellaneous & Contingency	484	1,000	542	1,000						
176	General	104620.5089	Garbage Cart Procurement	1,164	7,800	7,590	7,800						
177	General	104620.5089	Garbage Cart Procurement	1,164	7,800	7,590	7,800						
178		Total Public Works		1,072,151	\$ 1,179,247	\$ 842,627	\$ 1,208,306						
179		Change from Prior Year					2%	Increase/(Decrease) from FY16 budget.					
180													
181													
182													
183													
184													

A	B	C	E	F	G	H	I	J	K	L	M	N	O
Source	Account #	City of Isle of Palms Account Description	Actual FY 2014-15	Budgeted FY 2015-16	Actual 3/31/16 (9 months)	Budgeted FY 2016-17							
1	Fund												
2													
3													
4	General Fund Expenditures												
5													
221		Recreation Department											
223	General	104810.5001	Wages and Salaries	308,999	333,903	236,681	336,918	3% wage adjustment effective January 2017. Includes provisions for both COLA and merit increases.					
224	General	104810.5002	Overtime Wages	5,367	7,673	8,323	8,901	Potential add'l overtime worked by Rec Staff in parking lot will be accounted for in the Parking Dept, not here.					
225	General	104810.5003	Part-time Wages	186,713	193,105	133,997	200,320	Staff for games, wknds, events, grnds & maint. camps, scorekpers, officials, trainer, etc. Incr based on act.					
226	General	104810.5004	FICA Expense	35,972	40,903	28,068	41,780	7.65% of Salaries					
227	General	104810.5005	Retirement Expense	37,345	40,543	28,340	42,867	SCRS rate is 11.06%. Added .5% based on current info from PEBA.					
228	General	104810.5006	Group Health Insurance	45,282	48,435	39,652	58,846	current rates plus estimated 1% increase effective 1/1/17					
229	General	104810.5007	Workers' Compensation	7,627	10,871	9,306	11,097	est using budgeted salaries, current rates & experience modifier est by SCMIT. 1-time acctg correction in FY15.					
230	General	104810.5008	Unemployment Compensation	-	-	2,048	-						
231	General	104820.5010	Printing & Office Supplies	9,313	9,500	7,576	10,500	increased for replacement letters for message boards					
232	General	104820.5014	Memberships & Dues	1,618	1,600	670	1,600						
233	General	104820.5015	Meetings & Seminars	1,954	2,000	788	2,000						
234	General	104820.5016	Vehicle Fuel & Oil	3,692	4,993	2,345	3,962	based on last 2yr ave actual \$/gal (\$3.01 UNL/\$2.61 diesel) & last 12mos actual usage					
235	General	104820.5017	Vehicle Maintenance	1,013	2,000	811	2,000						
236	General	104820.5020	Electricity & Gas	36,869	37,000	26,402	37,000						
237	General	104820.5021	Telephone & Cable	12,105	13,740	8,765	13,740						
238	General	104820.5022	Water & Sewer	3,704	4,240	2,818	4,240						
239	General	104820.5025	Non-capital Tools & Equipment	2,169	2,600	2,447	1,800						
240	General	104820.5026	Maint & Service Contracts	33,765	32,585	36,006	32,585	expenses related to cardio equip, ballfield lights, HVAC, playground, fields, building, powerwashing, etc.					
241	General	104820.5027	Machinery & Equipment Repair	2,189	2,500	716	2,500						
242	General	104820.5041	Uniforms	1,836	1,950	1,412	1,950						
243	General	104820.5044	Cleaning & Sanitary Supplies	4,948	4,750	3,131	4,750						
244	General	104820.5049	Medical & Lab Supplies	650	800	418	800						
245	General	104820.5062	Insurance	13,266	39,796	39,011	39,100	includes property, liability and flood. Current rates + 5% (15% for Flood). FY15 Incls 1-time SCMIRF propllab premium adi for accounting correction.					
246	General	104820.5063	Rents & Leases	3,809	3,700	2,439	3,700	Copier, Port-a-john, Pest control, Pay phone & Helium tank.					
247	General	104820.5064	Employee Training	955	2,300	549	2,300	Seminars, workshops and employee wellness program.					
248	General	104820.5065	Professional Services	115	115	105	115						
250	General	104820.5079	Miscellaneous & Contingency	3,198	3,500	1,646	3,500						
251	General	104830.5088	5 & Under Groups	729	750	13	750						
252	General	104830.5091	Programs	2,127	2,500	2,270	2,500	Includes gymnastics, tennis, TKD, exercise, fencing, etc.					
253	General	104830.5092	Special Activities/Events	15,877	20,500	16,928	20,500	Incls Wellness Fair, Halloween Carnival, holiday events and decor, Doggie Day, Yard Sale, yoga/special sports camps, Hair Rubber, Supplements State Alax funds for Easter, Sand Sculpting & Tree Lighting					
254	General	104830.5093	Summer Camps	16,040	14,000	8,289	14,000						
255	General	104830.5095	Theme Activities	1,447	2,000	664	2,000	Includes children's holiday workshops and activities					
256	General	104830.5096	Middle School Activities	1,904	5,500	4,231	5,500						
257	General	104830.5097	Adult Sports	12,656	14,000	8,006	14,000						
258	General	104830.5098	Youth Sports	28,639	30,000	14,931	30,000	Includes summer specialty camps (basketball camp, volleyball clinic, soccer clinic)					
259	General	104830.5099	Keenagers	2,720	3,000	3,312	3,000						
260		Total Recreation Department		846,610	\$ 937,352	683,112	\$ 961,120						
261		Change from Prior Year					3%	Increase/(Decrease) from FY16 budget.					

16

A	B	C	E	F	G	H	I	J	K	L	M	N	O
Source	Account #	City of Isle of Palms Account Description	Actual FY 2014-15	Budgeted FY 2015-16	Actual 3/31/16 (9 months)	Budgeted FY 2016-17							
4		General Fund Expenditures											
5													
262		Judicial and Legal											
263													
264	General	104910.5001 Wages and Salaries	\$ 57,643	\$ 59,391	\$ 44,342	\$ 61,701	3% wage adjustment effective January 2017. Includes provisions for both COLA and merit increases.						
265	General	104910.5002 Overtime Wages	2,755	1,369	4,066	2,814							
266	General	104910.5003 Part-time Wages	16,242	18,000	13,208	18,000	Judge Molony covers both Municipal and Livability Courts. Also a provision for substitute judge if necessary						
267	General	104910.5004 FICA Expense	5,863	6,025	4,718	6,312	7.65% of Salaries						
268	General	104910.5005 Retirement Expense	8,359	8,711	6,848	9,539	SCRS rate is 11.06%. Added .5% based on current info from PEEBA.						
269	General	104910.5006 Group Health Insurance	5,833	6,005	4,479	6,138	current rates plus estimated 1% increase effective 1/1/17						
270	General	104910.5007 Worker's Compensation	380	324	242	242	est using budgeted salaries, current rates & experience modifier est by SCMIT. 1-time acctg correction in FY15.						
271	General	104920.5010 Printing & Office Supplies	3,315	4,000	3,207	4,500	increased based on YTD actual						
273	General	104920.5014 Memberships & Dues	120	200	110	200							
274	General	104920.5015 Meetings & Seminars	239	800	235	800							
275	General	104920.5021 Telephone & Cable	2,738	3,540	2,297	3,540							
276	General	104920.5025 Non-capital Tools & Equipment	770	800	768	800							
277	General	104920.5026 Maint & Service Contracts	3,851	3,800	258	6,800	includes annual maintenance on JEMS system. Added maint for online payment system.						
278	General	104920.5027 Machinery & Equipment Repair	-	-	-	-							
279	General	104920.5062 Insurance	197	712	619	552	FY15 inclis 1-time SCMIRF prop/liab premium adj for accounting correction.						
280	General	104920.5064 Employee Training	403	2,000	712	2,000							
281	General	104920.5065 Professional Services	161,817	181,000	94,444	181,000	While YTD expenses are lower than anticipated, there is no reduction in the budget in order to maintain sufficient funds to cover unplanned professional (legal, etc) expenses.						
282	General	104920.5079 Miscellaneous & Contingency	469	600	528	850	increase based on YTD actual and to cover juror pmts for increased incidence of jury trials						
283													
284		Total Judicial and Legal	270,994	\$ 297,277	181,082	\$ 305,788							
285		Change from Prior Year				3%	Increase/(Decrease) from FY16 budget.						
286													
287													
288													
289													
290													
291													
292													

A	B	C	D	E	F	G	H	I	J	K	L	M
Account #	City of Isle of Palms Account Description	Actual FY 2014-15	Budgeted FY 2015-16	Actual 3/31/16 (9 months)	Budgeted FY 2016-17	Notes						
4	Capital Projects Fund Revenues											
5												
6	203450.1111 Grant Income	-		4,226	67,500							
7	203450.4029 Donations of Equipment	-										
8	203450.4111 Grant Income	62,270	190,000	-	256,500							
9	203500.4501 Miscellaneous Revenue	34,447		8,928								
10	203500.4504 Sale of Assets	-										
11	203500.4505 Interest Income	5,097	3,564	9,720	11,000							
12	203500.4512 Proceeds from Bonds	-										
13												
14	TOTAL CAPITAL PROJ REVENUES	101,814	193,564	22,874	335,000							
15												
16	203900.4901 Transfers IN from Gen Fund	1,005,244	515,442	230,000	576,837							
17	203900.5901 Transfers OUT	(8,047)		(63,000)								
18												
19	TOTAL CAPITAL PROJ TRANSFERS	997,197	515,442	167,000	576,837							
20												
21	TOTAL CAPITAL PROJ REV NET OF TRANSFERS	1,099,011	709,006	189,874	911,837							
22												

A	B	C	D	E	F	G	H	I	J	K	L	M
Account #	City of Isle of Palms Account Description	Actual FY 2014-15	Budgeted FY 2015-16	Actual 3/31/16 (9 months)	Budgeted FY 2016-17							
Capital Projects Fund Expenditures, continued												
44												
47												
48	204640.5017 PubWks Vehicle Maintenance	-		1,257								
50	204640.5026 Public Works Maintenance	4,594	-	2,747	-							
51	204640.5079 Public Works Miscellaneous	-		-	75,000							
52	204640.5084 PubWks Constr in Progress	8,668	364,250	1,307	364,250							
53												
54	204640.5086 Public Works Drainage Conting.	64,983	30,000	-	30,000							
55	204640.5086 Public Works Drainage - Eadies	94,058	104,750	10,000	96,800							
56												
57	204740.5025 Building Dept Non-capital Tools	971	5,050	-								
59	204740.5085 Building Dept Capital Outlay	-	37,000	24,270	25,000							
60												
61	204840.5026 Recreation Dept Non-capital Tools	1,131	14,250	9,207	23,000							
62	204840.5026 Recreation Dept Maintenance	72,229	11,000	11,430	2,000							
63	204840.5085 Recreation Dept Capital Outlay	14,412	40,000	14,197	207,500							
66												
67	TOTAL CAPITAL PROJ EXPENDITURES	426,863	1,306,711	363,432	1,835,906							
68												
69												
70	TOTAL CAP PROJ SURPLUS/(DEFICIT)	672,148	(597,705)	(173,558)	(924,069)							
<p><i>\$641,088 of this amount will be funded from reserves on hand for 52nd to 57th Ave drainage (\$364,250), radio replacement (\$122,500) and general drainage (FEMA match) (\$154,338). Balance will be funded with existing CPF reserves which are currently estimated to be approx \$1,344,000 at 6/30/16.</i></p>												

A	B	C	D	E	F	G	H	I	J	K	L	M
Account #	City of Isle of Palms Account Description	Actual FY 2014-15	Budgeted FY 2015-16	Actual 3/31/16 (9 months)	Budgeted FY 2016-17							
72	Municipal Accommodation Fee Fund Revenues											
73												
74	303450.4105 Municipal Accom Fee	1,010,882	929,000	573,436	1,040,000							
75	303450.4106 County Accom Tax	479,813	464,000	276,704	490,000							
76	303500.4504 Sale of Assets	2,108	5,000	15,718								
77	303500.4505 Interest Income	1,612	1,450	3,471	3,000							
78	303450.4111 Grant Income	6,000										
79	303860.5805 Proceeds from Capital Leases	-	-	-								
80												
81	TOTAL MUNI ACC FEE REVENUES	1,500,414	1,399,450	869,328	1,533,000							
82												
83	303900.4901 Operating Transfers In	4,024		-								
84	303900.5901 To Gen Fund for Beach Svcs Officers	(44,853)	(104,479)	-	(104,113)							
85	303900.5901 To Gen Fund for PW Temps	(128,117)	(128,839)	-	(129,870)							
86	303900.5901 To Gen Fund for PW Fuel	(35,608)	(42,902)	-	(31,737)							
87	303900.5901 To Gen Fund for Police Patrol Officers	(55,716)	(63,312)	(63,312)	(64,496)							
88	303900.5901 To Gen Fund for Firefighters	(219,136)	(237,616)	(237,616)	(240,840)							
89	303900.5901 To Island-wide Beach Maintenance Func	(50,000)	-	-	-							
90	303900.5901 Transfer to Marina	-	-	-	(40,000)							
91												
92	TOTAL MUNI ACC FEE TRANSFERS	(529,407)	(577,148)	(300,928)	(611,056)							
93												
94	MUNI ACC FEE REVENUES NET OF TRANSFERS	971,008	822,302	568,400	921,944							
95												

Notes

22

A	B	C	D	E	F	G	H	I	J	K	L	M
Account #	City of Isle of Palms Account Description	Actual FY 2014-15	Budgeted FY 2015-16	Actual 3/31/16 (9 months)	Budgeted FY 2016-17	Notes						
96	Municipal Accommodation Fee Fund Expenditures											
97												
98	304120.5009 General Gov't-Principal	72,000	62,000	-	64,000	40% of \$160,000 principal on Rec Building GO Debt						
99	304120.5011 General Gov't-Interest	19,320	10,080	5,040	9,038	40% of \$22,596 interest on Rec Building GO Debt						
100	304120.5013 General Gov't Bank Service Charges	54	100	80	100							
101	304120.5020 General Gov't Electric & Gas	288	300	112	300	service to Breach Inlet welcome sign						
102	304120.5026 General Gov't Maint & Service	25,601	16,000	13,022	23,500	trim & repl roadside palms as needed (\$8,500), incr streetprint refurb/adds from \$7500 to \$15,000.						
103	304120.5054 General Gov't Signs				60,000	provision for costs associated with signs, including beach parking mgt signs						
104	304120.5061 General Gov't Advertising	5,911	-	-	-							
105	304120.5065 General Gov't Professional Services	39,347	560	412	560	SC DHEC water sampling costs (approx \$35 per test * 16 tests = \$560).						
106	304120.5079 General Gov't Miscellaneous	9,432	15,000	11,942	19,000	holiday decorations, lift for Front Beach lights, repl lights, flags. Add \$4000 for 40 holiday light pole banners.						
107	304120.5085 General Gov't Capital Outlay	-	30,000	11,797	48,323	25% of Radio replacements (\$10,000*25% - only with failure). 50% of Golf Cart Path along Palm Blvd between 18th and 20th Ave (\$91,645*/2=\$45,823).						
108												
109	304420.5025 Police Dept Non-capital Tools	11,356	11,300	16,043	13,300	2 in-car digital cameras (\$4,000 each), fully ruggedized mobile data terminal (\$4,800), chalk line machine (\$500).						
111	304420.5067 Police Dept Contracted Services	15,333	22,000	7,890	22,000	additional coverage from Charleston County deputies for the summer						
112	304420.5085 Police Dept Capital Outlay	30,315	144,500	82,663	135,371	Replace one 4WD patrol vehicle (\$32,000). 25% of cost to replace 5 walkie radios (only with failure) (\$6,250), Vehicles & equip for potential new officers (\$97,121)						
113												
116	304520.5017 Fire Dept Vehicle Maintenance	-	-	-	-							
117	304520.5025 Fire Dept Non-capital Tools	-	-	-	4,000	replace master stream device (water gun) on 2003 pumper						
118	304520.5065 Fire Dept Professional Services	-	-	-	-							
119	304520.5085 Fire Dept Capital Outlay	24,914	93,132	95,010	78,000	ram extrication device (\$5,000), wireless signal boosting for MDT's (\$23,000), 25% of cost to replace 40 walkie radios (40*\$5000*25%=\$50,000 in reserve).						
120												
123	304620.5026 Public Works Maint & Service	10,147	10,000	5,451	19,250	Chas Co solid waste disp fees on compactor/beach waste dumpsters (\$5,000) & right-of-way maint, sandshell, etc (\$6,000), beach path maint (\$2,500), supplemental mowing/clearing of underbrush in busy season (\$5,000), wayfinding sign maintenance contract (\$750).						
124	304620.5054 Public Works Street Signs	2,850	3,000	1,906	3,000	general provision for signs as needs arise. Increased based on actual. These signs are in tourism-related areas.						
125	304620.5063 Public Works Rents and Leases	-	-	-	-							
126	304620.5067 Public Works Contracted Services	52,106	50,000	33,190	50,000	100% of island-wide dumpster service						
127	304620.5079 Public Works Miscellaneous	-	5,500	-	5,500	approx 50 cases of pooper scoopers (add'l scoops are budgeted in State Atax Fund)						
128	304620.5085 Public Works Capital Outlay	64,667	145,343	-	230,681	25% of radio replacements (\$2,500), 1/3 of NPDES compliance/reconfig of PW site (\$101,343) (Added \$3500 for 1/3 of \$10,500 addition to project cost for engineering services) , 50% of cost to replace 2 underground storage tanks (\$123,338).						

A	B	C	D	E	F	G	H	I	J	K	L	M
Account #	City of Isle of Palms Account Description	Actual FY 2014-15	Budgeted FY 2015-16	Actual 3/31/16 (9 months)	Budgeted FY 2016-17	Notes						
129	Municipal Accommodation Fee Fund Expenditures, continued											
131	304820.5025 Recreation Dept Non-capital Tools	2,680		-								
132	304820.5026 Recreation Dept Maintenance	25,743	9,000	8,963								
134	304820.5085 Recreation Dept Capital Outlay	-	33,500	21,563	90,500							playground or exterior scoreboard equip as needed (\$10,000), 50% of cost to replace soccer field lights (\$62,500), replace 4 outdoor basketball goals and posts (\$18,000)
136	Front Beach Area * Parking Enforcement * BSOs * Parking Lots											
137	305620.5010 Printing & Office Supplies	3,273	12,700	10,589	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). Increased based on actual and increased # of kiosks.
138	355620.5013 Bank Service Charges	11,549	12,000	8,024	18,000							increased to cover addl kiosks. This is primarily the BBT merchant fee for credit card processing.
139	305620.5020 Electricity and Gas	14,421	43,400	31,519	43,400							landscape lighting in front beach area. Includes electricity for new lights.
140	305620.5021 Telephone & Cable	5,587	8,260	2,284	12,520							service and 3G upgrade for 3 call boxes (\$3,400) & monthly internet communication modem charge on kiosks ((\$60*16 kiosks*7 months)+(\$30*16kiosks*5months) = \$9,120)
141	305620.5022 Water and Sewer	2,451	3,000	4,463	3,000							incis additional watering of landscape if necessary.
143	305620.5025 Non-capital Tools & Equip			881	3,000							add surveillance cameras in public parking lots
144	305620.5026 Maint & Service Contracts	33,001	31,450	6,297	40,300							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), repl 4 bollard lights at County Park walkway (\$6,800).
145	305620.5027 Machinery & Equip Repair	9,171	7,500	5,364	22,000							older kiosks require more extensive repairs (most recent 12 months actual = \$16,150). City staff is providing most of the labor, but parts are expensive. Also increased to cover add'l kiosks.
146	305620.5041 BSO Uniforms	2,151	4,000	1,222	4,000							outfitting 10 BSOs
147	305620.5054 Street Signs	1,238	43,537	75,689	5,000							replace or add parking and beach signs as needed
148	305620.5062 Insurance	301	1,187	1,093	1,128							Prop & lab coverage on park meters, lights, fixtures. FY15 incis 1-time SCMRF adjustment.
149	305620.5065 Professional Services	13,363	19,000	22,769	27,400							\$8,500 annual subscription for T2 PowerPark Flex internet-based parking ticket mgt sys. \$2,500 for T2 online pmt web hosting. \$4,000 for T2 RoVR (Retrieval of Vehicle Registration) to locate address info for the license tag of unpaid violators. \$3,100 for T2Flex residential parking permit system subscription. \$8,000 for T2 Flex Mobile Enforcement subscription. \$1,300 armored car/counting svc.
150	305620.5067 Contracted Services	12,400	17,200	5,800	15,800							beach recycling program (\$9,800). Added parking lot trash pickup (\$6,000).
151	305620.5079 Misc & Contingency	1,465	2,000	675	7,500							provision for unanticipated costs. Covers all parking and front beach maintenance. Increased as a contingency in first full year of residential parking permits and automated parking lots.
152	305620.5084 Construction in Progress	-	101,034	-	-							
153	305620.5085 Capital Outlay	67,500	-	18,495	25,000							Provision to purchase 2 additional parking kiosks for municipal lots if necessary based on summer 2016 experience.
155	TOTAL MUNICIPAL ACC FEE EXP	589,933	967,583	510,249	1,128,771							
156					17%							Increase/(Decrease) from FY16 budget
158	TOTAL MUNI ACC FEE SURPLUS/(DEFICIT)	381,075	(145,280)	58,152	(206,827)							<i>To be funded with approx \$1,083,000 in estimated Muni Atax fund balance available at 6/30/16.</i>

24

A	B	C	D	E	F	G	H	I	J	K	L	M
Account #	City of Isle of Palms Account Description	Actual FY 2014-15	Budgeted FY 2015-16	Actual 3/31/16 (9 months)	Budgeted FY 2016-17							
Notes												
235	State Accommodation Tax Fund Revenues											
237	503450.4105 State Acc Tax Rev-Related	1,111,010	1,097,032	698,242	1,125,000	based on last 4 quarters received						
238	503450.4107 State Acc Tax Rev-Promo	512,774	506,322	322,266	520,000	based on last 4 quarters received						
239	503500.4501 Miscellaneous Income	1,600	2,000	-	2,000	sponsorships for holiday light displays						
240	503500.4504 Sale of Assets	7,383	2,000	19,040								
241	503500.4505 Interest Income	2,980	2,500	4,751	4,150	based on last 12 months actual						
243	TOTAL STATE ACC TAX REVENUES	1,635,746	1,609,854	1,044,299	1,651,150							
244												
245	TRANSFER	4,024										
246	503900.5901 Transfers In from Other Funds											
247	503900.5901 To General Fund for PT Firefighters	(10,929)	(10,937)		(11,104)							
248	503900.5901 To General Fund for FT Firefighters	(219,136)	(237,616)	(237,616)	(240,840)							
249	503900.5901 To General Fund for Police Patrol Off	(55,716)	(63,312)	(63,312)	(64,496)							
250	503900.5901 Transfer to Marina	-	-	-	(116,678)	1/3 of estimated engineering & design for Marina Redevelopment Scenario B (no dry stack)						
251	503900.5901 To Marina Debt Service	(156,426)	(233,845)	(233,845)	(236,745)	75% of Marina debt service.						
252	503900.5901 To Rec Build Fund for Beach Run	(3,000)	(3,000)		(3,000)							
253	503900.5901 To Island-wide Beach Maint. Fund	(104,121)										
255	TOTAL STATE ACC TAX TRANSFERS OUT	(545,304)	(548,710)	(534,773)	(672,863)							
257	STATE ACC TAX REVENUES NET OF TRANS.	1,090,442	1,061,144	509,526	978,287							
259	State Accommodation Tax Fund Expenditures											
260	General Government											
261	504120.5013 Bank Service Charges	39	100	80	100							
262	504120.5022 Water & Sewer	515	600	189	600	irrigation for Breach Inlet sign area						
263	504120.5025 Non-capital Tools & Equipment	3,233	-	-	-							
264	504120.5061 Advertising	3,000	3,500	-	33,500	ads for Spoleto, etc. Add provision for potential "Secret Season" campaign						
265	504120.5065 Professional Services	39,127	10,176	-	-							
266	504120.5077 Programs/Sponsorships	26,274	69,750	6,176	85,000	miscellaneous events as approved by Advisory Comm (\$50,000); July 4 Fireworks \$35,000						
267	504120.5079 Miscellaneous & Contingency	650	3,000	1,509	3,000							
268	504120.5085 Capital Outlay	4,904	35,000	(5,620)	9,500	additional holiday light displays (\$7,000) and 25% of radio repl (\$10,000*25%=\$2,500-only w/ failure)						
269	504120.5085 Tourism Promotion General	24,961	25,000	13,057	25,000	website T-shirt giveaway (\$12,000), ongoing website maint/email hosting (\$13,000)						
270	504120.5090 Tourism Promo "30%" Costs to CVB	512,774	506,322	322,266	520,000	Transferred to Charleston Visitors Bureau according to State Law.						
272	Police Department											
273	504420.5025 Police Dept Non-capital tools	5,712	1,800	-	2,800	scheduled replacement of body armor						
275	504420.5085 Police Dept Capital Outlay	17,056	-	-	38,250	replace patrol sedan (\$32,000) and 25% of up to 5 walkie radios (\$6,250-only with failure)						

26

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Account #	City of Isle of Palms Account Description	Actual FY 2014-15	Budgeted FY 2015-16	Actual 3/31/16 (9 months)	Budgeted FY 2016-17							
277	State Accommodation Tax Fund Expenditures, continued												
279	Fire Department												
282	504520.5025	Non-capital Tools & Equipment	-		2,550								
283	504520.5085	Capital Outlay	25,339	88,132	88,147	107,000							
							repl 1 Yamaha jetski (\$13,000), 1 thermal imaging camera (\$12,000), 25% of cost to replace 40 walkies (40*\$5,000*25%=50,000), add Ford F150 pickup so Trainer and Inspector each have a dedicated veh (\$32,000).						
285	Public Works Department												
290	504620.5079	Miscellaneous & Contingency	5,796	11,000	11,156	11,000							
291	504620.5085	Capital Outlay	64,667	52,000	23,994	17,500							
293	Recreation Department												
294	504820.5025	Rec Dept Non-capital tools											
295	504820.5085	Rec Dept - Capital Outlay	-	17,000		17,000							
296	504830.5092	Rec Dept - Special Activities	33,586	48,000	30,073	51,000							
							IOP Beach Run (\$3,000), Connector Run (\$7,500), holiday festival (\$20,000), March festival (\$10,000), Easter egg hunt (\$3,500), Sand Sculpting (\$3,000), cultural arts event (\$4,000)						
298	Public Restrooms/Front Beach Area/Breach Inlet												
299	505620.5020	Electric & Gas	755	950	419	950							
300	505620.5022	Water & Sewer	15,405	13,500	10,179	13,500							
301	505620.5026	Maint & Service Contracts	5,985	10,000	3,225	10,000							
302	505620.5027	Machine & Equipment Repair	-		-								
303	505620.5044	Cleaning & Sanitary Supply	6,656	5,800	4,010	5,800							
304	505620.5062	Insurance	1,765	3,354	3,470	3,764							
							includes property, liability and flood and estimated 5% rate increase per SCMIRF (15% for Flood). FY15 incls 1-time SCMIRF prop/lab premium adj for accounting correction.						
305	505620.5065	Professional Services	70	70	70	70							
							backflow tests						
306	505620.5067	Contracted Services	126,454	134,700	82,111	134,700							
							\$89-\$170/day for yr-rnd restm attend, \$14k yr-rnd business district trash pickup & \$66k yr-round beach cleanup.						
307	505620.5079	Miscellaneous & Contingency	-	2,500	-	2,500							
308	505620.5084	Construction in Progress	13,646	-	-	109,820							
							100% of estimated design and engineering of new Front Beach Restrooms						
309	505620.5085	Capital Outlay	-	-	-	7,000							
							replace 4 bollard lights (shorter poles, near County Park)						
311	TOTAL STATE ACC TAX EXPEND												
			938,369	1,042,254	597,059	1,209,354							
312	TOTAL STATE ACC TAX EXPEND												
						16%	Increase/(Decrease) from FY16 budget						
314	TOTAL STATE ACC TAX SURPLUS/(DEFICIT)												
			152,073	18,890	(87,534)	(231,067)	<i>To be funded with approx \$1,526,000 in estimated State Atax fund balance available at 6/30/16.</i>						

27

A	B	C	D	E	F	G	H	I	J	K	L	M
Account #	City of Isle of Palms Account Description	Actual FY 2014-15	Budgeted FY 2015-16	Actual 3/31/16 (9 months)	Budgeted FY 2016-17	Notes						
315	Beach Restoration Fund Revenue											
316	553450.4028 Donations of Cash	847,004	213,162	-	8,752,429	incls approx \$210,000 stakeholder funds on hand plus new ESTIMATED contributions of \$8,542,429						
317	553450.4028 Donations of Cash	-	891,118	-	-							
325	Grant Income				3,378,951	ESTIMATED contribution from the State of SC (\$2,625,000) and FEMA (\$753,951)						
326	Loan Proceeds				1,200,000	Proceeds from potential loan financing for balance of City's contribution to the project						
327	553500.4505 Interest Income	63	78	18	100							
328	553900.4901 Operating Transfers In	200,000	-		1,672,598	transfers in fr Beach Maint Fund (\$396,152) and Beach Preservation Fee Fund (\$1,276,446)						
330	TOTAL BEACH RESTORATION REVENUE	1,047,066	1,104,358	18	15,004,078							
331												
332	Beach Restoration Fund Expenditures											
335	554120.5013 Bank Service Charges	57	78	31	78							
336	554120.5026 Maint & Service Contracts	757		-	-							
337	554120.5065 Professional Services	30,435	402,500	23,553	-							
338	554120.5087 Beach Nourishment	1,015,817	701,780	-	15,004,000	Total estimated cost of off-shore restoration project						
340	TOTAL BEACH RESTORATION EXPEND	1,047,066	1,104,358	23,584	15,004,078							
341												
343	BEACH RESTORATION REVENUES OVER/UNDER EXPEND	-	-	(23,566)	-							
344												
345	Beach PRESERVATION FEE Fund Revenue											
346	583450.4105 Beach Preservation Fee	425,226	929,000	571,860	1,040,000	Year 2 revenues estimated using the budget for the 1% municipal accommodation fee						
347	583500.4505 Interest Income	1	1,858	42	1,000							
348	Operating Transfers Out				(1,276,446)	Part of City's potential contribution to a FY17 off-shore restoration project						
350	TOTAL BEACH PRESERVATION FEE REVENUE	425,227	930,858	571,901	(235,446)							
351												
352	Beach PRESERVATION FEE Fund Expenditures											
353	554120.5009 Debt Service Principal				141,500	Debt service on potential new loan to partially fund City's portion of off-shore project cost						
354	554120.5011 Debt Service Interest				27,000	Debt service on potential new loan to partially fund City's portion of off-shore project cost						
355	584120.5013 Bank Service Charges	-	150	341	150							
356	584120.5026 Maint & Service Contracts	-	2,500	-	5,000	sand fencing and escarpment removal as necessary						
357	584120.5065 Professional Services	-	105,000	58,072	110,000	Ongoing monitoring of islands' shoreline incl a provision for extra monitoring at Beach Inlet if necessary (\$75,000), local comprehensive beach mgt plan (\$25,000) & provision for legal fees related to future beach preservation activities (\$10,000)						
358	584120.5085 Capital Outlay		406,720		100,000	Replace/Repair/Add dune walkovers as needed						
359	584120.5087 Beach Nourishment	-		-	-							
361	TOTAL BEACH PRESERVATION FEE EXPEND	-	514,370	58,414	383,650							
364	BEACH PRESERVATION FEE REVENUES OVER/UNDER EXPE	425,227	416,488	513,488	(619,096)	To be funded with approx \$1,298,000 in estimated Beach Presv Fee fund balance available at 6/30/16.						

A	B	C	D	E	F	G	H	I	J	K	L	M
Account #	City of Isle of Palms Account Description	Actual FY 2014-15	Budgeted FY 2015-16	Actual 3/31/16 (9 months)	Budgeted FY 2016-17	Notes						
478	Plant-A-Palm/Aisle of Palms Fund Revenues											
479												
480	663500.1111 Grant Income	-	-	-	-							
481	663500.4501 Miscellaneous	630	600	2,430	2,000							
482	663500.4505 Interest Income	-	-	-	-							
483												
484	TOTAL PLANT - A - PALM REVENUES	630	600	2,430	2,000							
485												
486	Plant-A-Palm/Aisle of Palms Fund Expenditures											
487												
488	664120.5013 Bank Service Charges	39	75	31	75							
489	664120.5026 Maintenance & Service	-	-	-	-							
490	664120.5077 Programs/Sponsorships	420	400	462	2,000							
491	664120.5079 Miscellaneous	-	-	-	-							
492	664120.5085 Capital Outlay	-	7,000	-	10,000							
493												
494	TOTAL PLANT - A - PALM EXPEND	459	7,475	493	12,075							
495												
496												
497	TOTAL P-A-PALM SURPLUS/(DEFICIT)	171	(6,875)	1,937	(10,075)							
498												

To be funded with existing fund balance. Estimated FY16 year-end fund balance is \$20,000

	A	B	D	E	F	G	H	I	J	K	L	M	N	O
1		City of Isle of Palms	Actual	Budgeted	Actual 2/29/16	Budgeted								
2	Account #	Account Description	FY 2014-15	FY 2015-16	(8 months)	FY 2016-17								
3														
4														
5	Marina Fund Revenues													
6														
7	903500.4505	Interest Income	690	460	879	960	last 12 months actual							
8	903600.4610	Marina Store Lease Income	74,160	73,260	48,840	74,490	current annual base rent							
9	903600.4620	Marina Operations Lease Inc	166,648	165,000	110,000	165,600	current annual base rent							
10	903600.4630	Marina Restaurant Lease Inc	128,363	134,860	53,316	134,860	current annual base rent plus estimated \$50,000 in add'l rent							
11	903600.4660	Marina Waverunner Lease Inc	22,607	21,228	16,558	22,490	current annual base rent							
12														
13	TOTAL MARINA FUND REVENUES		392,467	394,808	229,593	398,400								
14														
15	903900.4901	Operating Transfers In												
16	903900.4906	Transfers In from State Atax	156,426	233,845	233,845	236,745	75% of total Marina debt service							
17	903900.4906	Transfers In from Hosp Tax		56,333		116,678	1/3 of engineering & design costs on Marina Redevelopment Project							
18	903900.4901	Transfer in from State Atax	-	-		116,678	1/3 of engineering & design costs on Marina Redevelopment Project							
19	903900.4901	Transfer in from Muni Atax		-		40,000	100% of cost to paint marina bulkhead							
20	903900.4901	Transfer in from Hosp Tax		-		178,250	1/3 of cost to replace underground fuel tanks							
21	903900.4901	Transfer in from Htax for dredging												
22	903900.4901	Transfer in from State Atax for dredging	-											
23														
24	TOTAL MARINA FUND TRANSFERS		156,426	290,178	233,845	688,351								
25														
26	TOTAL MARINA FUND REVENUES + TRANSFERS		548,893	684,986	463,438	1,086,751								
27														

Notes

	A	B	D	E	F	G	H	I	J	K	L	M	N	O
1		City of Isle of Palms	Actual FY 2014-15	Budgeted FY 2015-16	Actual 2/29/16 (8 months)	Budgeted FY 2016-17								
2	Account #	Account Description					Notes							
4														
28		Marina Fund Expenditures												
29														
30		General & Administrative												
31	906120.5010	Print and Office Supplies												
32	906120.5011	Debt Service - Interest	35,016	27,689	18,060	15,660	Total interest due on Marina GO bond and Marina Bulkhead GO bond.							
34	906120.5013	Bank Service Charges	36	-	-	-								
35	906120.5014	Membership and Dues		300		300	Annual Hazmat charge from Charleston County							
36	906120.5022	Water and Sewer	360	400	360	400	includes irrigation around signage							
37	906120.5026	Maint & Service Contracts	5,446	2,500	691	2,500								
38	906120.5054	Street Signs		200	-	200								
39	906120.5061	Advertising	110	5,000	-	5,000								
40	906120.5065	Professional Services	11,435	181,000	38,718	422,033	Legal fees (\$10,000), UST tank testing (\$2,000), engineering & design for comprehensive redevelopment project (\$350,033), Engineering evaluation & provision for correction of backfill and settlement issues related to the bulkhead (\$50,000).							
42							Added \$10,000 for possible additional charrettes and design plans.							
43	906120.5079	Miscellaneous	55	1,000	821	1,000								
44		Total General & Administrative	52,458	218,089	58,651	447,093								
45														
46		Marina Store												
47	906220.5022	Water and Sewer	300	330	300	330								
48	906220.5026	Maint & Service Contracts	200	325	-	325	annual termite inspection							
49	906220.5030	Depreciation	29,511	35,354	19,749	35,354								
50	906220.5062	Insurance	2,558	2,686	4,014	3,000	City pays underground tank premium. Expense for property, liability and flood insurance is not included as these are paid by tenant.							
51	906220.5065	Professional Services	1,000	650	-	650	DHEC underground storage tank fees							
52	906220.5079	Miscellaneous	-	1,000	190	1,000								
53		Total Marina Store	33,569	40,345	24,253	40,659								
54														
55		Marina Operations												
56	906420.5026	Maint & Service Contracts	1,050	-	-	-								
57	906420.5030	Depreciation	84,185	84,180	56,123	84,180								
58	906420.5061	Advertising	2,010	5,000	-	5,000								
59	906420.5062	Insurance	56,189	79,772	80,789	79,173	Incls a portion of dock coverage & property, liability and underground tank coverage for docks							
60	906420.5065	Professional Services	1,000	1,000	190	40,000	Paint bulkhead							
61	906420.5079	Miscellaneous	-	1,000	190	1,000								
62		Total Marina Operations	144,434	169,952	137,102	209,353								

	A	B	D	E	F	G	H	I	J	K	L	M	N	O
1			Actual	Budgeted	Actual 2/29/16	Budgeted								
2	Account #	City of Isle of Palms Account Description	FY 2014-15	FY 2015-16	(8 months)	FY 2016-17	Notes							
4														
64	Marina Restaurant													
65	906520.5020	Electric and Gas												
66	906520.5022	Water and Sewer												
67	906520.5026	Maint & Service Contracts	200	325	-	325								
68	906520.5030	Depreciation	6,467	6,467	4,311	6,467								
69	906520.5062	Insurance	12,777	19,745	1,767	18,805								
70	906520.5065	Professional Services	220	35	175	35								
71	906520.5067	Contracted Services												
72	906520.5079	Miscellaneous		1,000		1,000								
73		Total Marina Restaurant	19,664	27,572	6,253	26,632								
74														
75														
76	Marina Watersports Operation													
77	906820.5026	Maint & Service Contracts			1,407									
78	906820.5030	Depreciation	28,456	13,546	18,970	13,546								
79	9068205062	Insurance	28,456	-	20,377	-								
80				13,546		13,546								
81														
82		Total Marina Fund Expenses	278,580	469,504	246,636	737,283								
83		Change from Prior Year												
84														
87		Marina Net Income	270,313	215,482	216,803	349,468								
88														
89		Marina Fund - Capital Outlay and Bond Principal Payments												
90														
92														
93		Because the Marina Fund is an "Enterprise" fund for governmental accounting purposes, the cost of capital additions and bond principal payments will be capitalized (for asset additions) or deducted (for principal pmts) on the balance sheet and will not be included in expenses on periodic or audited financial statements (just like a private business). Also depreciation is recorded in an Enterprise fund.												
94		These elements are summarized below:												
95														
96		Principal pmt on GO Bond not included in expense				300,000								
97		Other Capital purchases not included in expense (capital)												
98		Replace 4 underground storage tanks				534,750								
99		Replace fuel dispensers - docks (only with failure)				25,000								
100					subtotal	859,750								
102		Depreciation expense included in the budget				139,547								

38

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY17 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4												
5												
6												
7												
8												
9	General Government											
10												
11	Capital Purchases											
12	Replace HVAC equipment											10,000
13	Additional Holiday Light Displays											7,000
14	Audio Visual/projector system for Council Chamber											17,500
15	Integrated Financial Software Package (selection in process, but will likely impact FY17)											100,000
16	Court metal detector walk-through security and wand (in process, may impact FY17)											7,000
17	Radio Replacements (up to 2 in FY17, only with failure)											10,000
18												
19	Special Projects											
20	Tablets for Council, Clerk, Admin & IT staff & Dept Heads											24,100
	Proposed Microsoft Office 360 licensing software for all City users w/ enhanced email and increased cloud storage. (current email service alone costs approx \$5000 per year)											21,000
21												21,000
22	25% Match for 2 FEMA drainage related projects											220,838
23	Provision to reconfigure City Hall office space for new PR/HR position											20,000
24	Create golf cart path along Palm Blvd connecting 18th and 20th Avenue											91,645
25	Grand Total General Government											529,083
26												
27												

Proposed Funding Source

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY17 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4												
5												
6												
7												
8												
28	Police Department											
29												
30	Capital Purchases											
31	Replace patrol car	32,000						32,000				32,000
32	Replace 4WD patrol vehicle (unmarked SUV in FY17)	32,000				32,000						32,000
33	Provision to add 2 vehicles for new police officers	64,000				64,000						64,000
34	Provision to equip 2 new police officers (radar, radio, walkie, video camera)	33,120				33,120						33,120
35	Replace computer server (3-year replacement) w/ backup sys	12,000			12,000							12,000
36	Radio Replacements - replace up to 5 walkies, only with failure	25,000			12,500	6,250		6,250				25,000
37												
38	Special Projects											
39	New body camera system	17,000		17,000								17,000
40												
41	Assign Fund Balance for Future Expenditures											
42												
43												
44												
45	Grand Total Police Department	215,120		17,000	24,500	135,370	-	38,250	-		-	215,120
46												
47												
48												

Proposed Funding Source

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY17 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4												
5												
6												
7												
8												
49	Fire Department											
50												
51	Capital Purchases											
52	Add a Ford F-150 so Trainer and Inspector each have dedicated veh	32,000						32,000				32,000
53	Ram extrication devices (1 in FY16 and 1 in FY17)	5,000				5,000						5,000
54	Replace Yamaha jet ski	13,000						13,000				13,000
55	Thermal imaging camera (1 of 4)	12,000						12,000				12,000
56	RAD-57 medical monitor for carbon monoxide & oxygen (only w/fail)	5,000					5,000					5,000
57	Add 2nd set of cutters for vehicle rescue	6,000					6,000					6,000
58	Add preliminary estimate for wireless signal boosting for MDTs	23,000				23,000						23,000
59	Retainage on Public Safety Building construction contract	15,000			15,000							15,000
60	Radio Replacements (40 walkies in FY17)	200,000			100,000	50,000		50,000				200,000
61												
62	Assign Fund Balance for Future Expenditures											
63	Repl 28 SCBA (self contained breathing apparatus) in 2021 (NEW in FY17)	60,667			30,334	15,167		15,167				60,667
64	Replace 1 Rescue Truck, 2 Ladder Trucks, 2 Pumper Trucks	620,000			310,000	155,000		155,000				620,000
65												
66	Grand Total Fire Department	991,667			455,334	248,167	11,000	277,167			-	991,667
67												
68												
69												

Proposed Funding Source

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY17 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4												
5												
6												
7												
8												
70	Public Works Department											
71												
72	Capital Purchases											
73	Replace 2008 F250 4x4 (Director deferred in FY15 & FY16)	28,000					28,000					28,000
74	Repl 2 undgrnd fueltanks (double-wall tanks mandatory by 12/22/18)	246,675			123,338	123,338						246,675
75	Repl fuel pump canopy (same year as fuel tank repl)	20,000			20,000							20,000
76	Mobi Mat material to stabilize sand beach accesses	15,000						15,000				15,000
77	Radio Replacements - 2 walkies in FY17	10,000			5,000	2,500		2,500				10,000
78												
79	Special Projects											
80	Drainage contingency	30,000			30,000							30,000
81	Repeat drainage work based on 5-year maint schedule. Added \$20k	96,800			96,800							96,800
82	Constr 46th-52nd Ave (Phase II) drainage project (Yr 1 of 2-yr project)	354,250			354,250							354,250
83	Remaining design and engineering work on Phase II Drainage Project	10,000			10,000							10,000
84	Establish NPDES compliance including reconfiguration of Public Works site	314,530			209,687	104,843						314,530
85	Provision for undergrounding utility lines. Unspent funds will be reserved at year-end to fund future projects	75,000			75,000							75,000
86												
87	Assign Fund Balance for Future Expenditures											
88	Replace 7 Garbage Packer trucks and 1 Caterpillar loader	100,000			33,333	33,333		33,333				100,000
89	Complete Phase II Drainage Project	200,000			200,000							200,000
90												
91	Grand Total Public Works Department	1,500,255			-	1,157,408	264,014	28,000	50,833		-	1,500,255
92												

Proposed Funding Source

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY17 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4												
5												
6												
7												
8												
93	Building Department											
94												
95	<i>Capital Purchases</i>											
96	Replace HVAC on Building Dept side of City Hall (only with failure)	25,000			25,000							25,000
97	Construct fenced parking area within IOPWSC facility on Waterway Blvd	30,000					30,000					30,000
98												
99	<i>Special Projects</i>											
100												
101	Grand Total Building Department	55,000			25,000		30,000					55,000
102												
103												

Proposed Funding Source

FY17
Department
Requests

General Fund

Capital
Projects

Muni Acc
Tax

Hospitality
Tax

State Acc
Tax

Beach Main/
Restoration/
Preservation

Isle of Palms
Fund

Marina Fund

Total Budget
All Funds

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY17 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4												
5												
6												
7												
8												
104	Recreation Department											
105												
106	Capital Purchases											
107	Add/Repl playground or outside scoreboard equip (only with failure)	10,000				10,000						10,000
108	Provision for pickup truck for new City Buildings & Grounds Coordinator	-										-
109	Provision for equipment for new City Buildings & Grounds Coordinator	-										-
110	Replace golf cart	5,000			5,000							5,000
111	Replace outdoor water fountains (we have 4, replacing 1 in FY17)	5,000			5,000							5,000
112	Repl 11 HVAC units in Expansion (only with failure) approx \$10k ea	30,000			30,000							30,000
113	Replace lights on soccer field	125,000			62,500	62,500						125,000
114	Replace Fencing on Baseball Field	15,000			15,000							15,000
115	Replace 4 outdoor basketball goals and posts	18,000				18,000						18,000
116	Radio Replacements	-										-
117	Replace holiday tree	17,000						17,000				17,000
118	Add generator (offset by approx \$67,500 in haz mit grant)	90,000			90,000							90,000
119												
120	Special Projects											
121												
122	Grand Total Recreation Department	315,000			207,500	90,500		17,000				315,000
123												
124												
125												

Proposed Funding Source

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY17 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4												
5		FY17										
6		Department										
7		Requests										
8												
126	Front Beach Area, including Public Restrooms, Parking Meters and Parking Lots											
127												
128	Capital Purchases											
129	Repl/repair/add dune walkovers (5 curr wooden walkovers, approx 53 accesses)	100,000							100,000			100,000
130	Public Art for Front Beach Area	10,000								10,000		10,000
131	Provision to add 2 additional parking kiosks in lots if needed	25,000				25,000						25,000
132	Replace 4 bollard lights (shorter poles, near County Park)	7,000						7,000				7,000
133												
134	Special Projects											
135	100% of Engineering and design on new restrooms	109,820						109,820				109,820
136												
137	Assign Fund Balance for Future Expenditures											
138	Replace underground infrastructure in City-owned portion of Ocean Blvd	75,000				25,000	25,000	25,000				75,000
139												
140												
141	Grand Total Front Beach	326,820			-	50,000	25,000	141,820	100,000	10,000	-	326,820
142												
144	Breach Inlet Boat Ramp											
145												
146		-				-						-
147	Grand Total Breach Inlet Boat Ramp	-				-						-
148												

Proposed Funding Source

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY17 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4												
5		FY17										
6		Department										
7		Requests										
8												
149	Beach Restoration and Monitoring											
150												
151	<i>Special Projects</i>											
152	Fall 2016 Off-shore Beach Restoration Project	15,004,000							15,004,000			15,004,000
153	Ongoing monitoring of entire island shoreline	75,000							75,000			75,000
154	Update Beach Management Plan (rebudget from FY15)	25,000							25,000			25,000
155												
157	Grand Total Beach Restoration and Monitoring	15,104,000							15,104,000			15,104,000
158												

Proposed Funding Source

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY17 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4												
5		FY17										
6		Department		General Fund	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Isle of Palms	Marina Fund	Total Budget
7		Requests		Projects	Tax	Tax	Tax	Restoration/	Preservation	Fund		All Funds
8												
159	Isle of Palms Marina											
160												
161	Capital Purchases											
162	replace fuel dispensers on dock (only with failure)	25,000									25,000	25,000
163	Repl 4 undgrnd fuel tanks (double-wall tanks mandatory by 12/22/18)	534,750					178,250				356,500	534,750
164												
165	Special Projects											
166	Marina Comprehensive Redevelopment Project, Scenario B (no Drystack) phased over 3 years (Year 1 in FY17 is engineering & design only)	350,033					116,678	116,678			116,678	350,033
167	Paint Bulkhead	40,000				40,000						40,000
168	Evaluate bulkhead structure	50,000									50,000	50,000
169												
170	Assign Fund Balance for Future Expenditures											
171												
172												
173	Grand Total Marina	999,783		-	-	40,000	294,928	116,678	-		548,178	999,783
174												
175												

Proposed Funding Source

47

	A	B	C	D	E	F	G	H	I	L	N	O	
1	City of Isle of Palms												
2	FY17 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source												
3													
4													
5													
6													
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8													
176	Bonded Debt Service- Principal & Interest												
177													
178	1999 Marina GO Bond - principal	300,000						225,000			75,000	300,000	
179	1999 Marina GO Bond - interest	15,660						11,745			3,915	15,660	
180	2003 Rec Expansion GO Bond - principal	160,000		96,000		64,000						160,000	
181	2003 Rec Expansion GO Bond - interest	22,596		13,558		9,038						22,596	
182	2006 Fire Station #2 GO Bond - principal	180,000		72,000			108,000					180,000	
183	2006 Fire Station #2 GO Bond - interest	28,479		11,392			17,087					28,479	
184	2008 Public Safety Building GO Bond - principal	350,000		350,000								350,000	
185	2008 Public Safety Building GO Bond - interest	190,440		190,440								190,440	
186	<i>Potential new loan for off-shore beach restoration project - principal</i>	<i>141,500</i>							<i>141,500</i>			<i>141,500</i>	
187	<i>Potential new loan for off-shore beach restoration project - interest</i>	<i>27,000</i>							<i>27,000</i>			<i>27,000</i>	
188													
189	Debt Totals by Year	1,415,675		733,389	-	73,038	125,087	236,745	168,500	-	78,915	1,415,675	
190													
191													
192	Total Capital Items	2,052,045		-	659,838	457,208	247,250	196,250	100,000	10,000	381,500	2,052,045	
193	Total Special Projects	16,929,016		17,000	1,107,497	190,666	116,678	226,498	15,104,000	-	166,678	16,929,016	
194	Total Assignment of Fund Balance	1,055,667		-	573,667	228,500	25,000	228,500	-	-	-	1,055,667	
195	Total Bond and Loan Payments	1,415,675		733,389	-	73,038	125,087	236,745	168,500	-	78,915	1,415,675	
196	Total all expenditures and Fund Bal assignments on this schedule	21,452,402		750,389	2,341,002	949,412	514,015	887,993	15,372,500	10,000	627,093	21,452,403	
197				3%	11%	4%	2%	4%	72%		3%	100%	
				Percentage of Total by Fund									

Proposed Funding Source

48

City of Isle of Palms 10-Year Capital Plan

Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**
Total Needs from All Funds

	A	C	D	E	F	G	H	I	J	K	L	M	N
	Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**												
	Total Needs from All Funds												
			FY17 REQUESTED	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	
1	A												
2													
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4													
5	Total Fleet Count												
6													
7													
80		Fire Department											
82	1	Rescue Truck purchased in FY16, replace in approx FY31											
83	1	Pumper Truck purchased 5/20/03								599,000			
84	1	95' Ladder Truck purchased 8/28/03 ** These purchases to be funded with savings. See "Assign Fund Balance" section below **								1,374,000			
85	1	75' Ladder Truck purchased 5/4/04											
86	1	E-1 Pumper Truck purchased 7/17/09 (replace in FY26)											715,000
87		Radio Replacements (40 walkies in FY17)	200,000										
88	1	Replace 2010 Ford F-150 (defer in FY17)		32,000									34,000
89	1	Replace 2008 Ford F-250 purch FY07 deferred in FY15, FY16 & FY17		34,000									36,000
90	1	Replace 2008 Ford F-150 purch FY08 deferred in FY15, FY16 & FY17		32,000									34,000
91	1	Replace 2014 Ford F-150 purchased in FY14								33,000			
92	1	Add a Ford F-150 so Trainer and Inspector each have dedicated veh	32,000										34,000
93		2 Mobile radio repeaters (one per ladder truck)											34,000
94		Thermal imaging camera (we have 4)	12,000										15,000
95		Porta-Count machine for SCBA mask fit testing				10,000							
96		Ram extrication devices (1 in FY16 and 1 in FY17)	5,000										
97		Replace 8 mobile data terminals (MDTs)		48,000									
98	1	Replace larger Zodiac rubber boat (FY17) and motor (FY21) (defer in FY17)		14,000					8,000				
99	2	Replace Yamaha jet skis (1 in FY17 and 1 in FY18)	13,000						14,000				16,000
100	1	Replace smaller Avon rubber boat and motor (defer in FY17)		10,000									
101	1	Replace rescue boat							30,000				
102		Firefighter accountability system for tracking personnel on-scene								10,000			
103		RAD-57 medical monitor for carbon monoxide & oxygen (only w/fail)	5,000										7,000
105		Replace cutters, spreader, hose and pump for "jaws of life" equip							20,000				
106		Add 2nd set of cutters for vehicle rescue	6,000										
107		Add preliminary estimate for wireless signal boosting for MDTs	23,000										
108	3	Repl all terrain veh (ATVs) for beach patrol/missions		15,000						16,000			32,000
109		Retainage on Public Safety Building construction contract							30,000				
110		Two (2) portable hydrants to be mounted on ladder trucks											5,000
111		Two (2) portable deck guns to be mounted on pumper trucks											10,000
112		Subtotal Capital	311,000	210,000	1,025,000	2,052,000	92,000	26,000	81,000	134,000	22,000		746,000
115		Special Projects	-	-	-	-	-	-	-	-	-	-	-
117		Assign Fund Balance for Future Expenditures											
118		Repl 28 SCBA (self contained breathing apparatus) in 2021 (New in FY17)	60,667	60,667	60,667	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
119		Replace 1 Rescue Truck, 2 Ladder Trucks, 2 Pumper Trucks	620,000	620,000	620,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
121		Subtotal Assignment of Fund Balances	680,667	680,667	680,667	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
123	18	Grand Total Fire Department	991,667	890,667	1,705,667	2,352,000	392,000	326,000	381,000	434,000	322,000		1,046,000

	A	C	D	E	F	G	H	I	J	K	L	M	N
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5	Total		FY17		FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
6	Fleet		REQUESTED										
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1	1	Replace 98 Mack (PW14) (currently used for miscellaneous work. will not be replaced when it fails)											
126	1	Replace Mack purchased in FY14 in FY29											
127	1	2001 Mack (this is the old PW16 and will be sold)											
128	1	Replace 2003 30yd Mack Truck (PW20)			210,000								
129	1	Replace 2006 20yd Mack (PW2)							155,000				
130	1	Replace Caterpillar trash loader								158,000			
131	1	Replace 2008 Mack w/ 30yd Packer (PW22) in FY24									230,000		
132	1	Replace 2009 Mack w/ 30yd Packer (PW24) in FY27											
133	1	Replace 2016 Mack w/ _____yd Packer (PW16) in FY30											
134	1	Replace PW 18 Flatbed Mack purchased in FY02 (defer in FY16&FY17)		65,000									
135	1	Replace PW 21 Flatbed Mack purchased in FY04					70,000						
136	1	Replace 2015 Ford F350 4x4 with hopper			28,000				48,000				
137	1	Replace 2012 Ford F150 4x4								30,000			
138	1	Replace 2014 F150 4x4											32,000
139	1	Replace 2008 F250 4x4 (Director deferred in FY15 & FY16)		28,000						30,000			
140	1	Repl 2 undgrnd fuel tanks (double-wall tanks mandatory by 12/22/18)		246,675									
141		Repl fuel pump canopy (same year as fuel tank repl)		20,000									
142		Four (4) 4-inch flood water pumps (deferred in FY15 & FY16 & FY17)			10,000					10,000			10,000
143		Replace generator for fuel pump and PW building (deferred several times)			25,000								
144		Replace z-track mower for rights of way				15,000							20,000
145		Replace privacy fence along 13th Ave											15,000
146		Replace Skid Steer purchased in FY16							60,000				
147		Replace pressure washer				8,000				9,000			
148		Replace Fuel management system								40,000			
149		Repl front beach trash compactor purchased in (FY27)											
150		Replace cantilever gate system				8,000							
151		Replace air compressor (for heavy equipment tires)								7,500			
152		Radio Replacements - 2 walkers only in FY17		10,000									
153		Mobi Mat material to stabilize sand beach accesses		15,000									
154				55,000									
155	15			15,000									
156		Subtotal Capital	319,675		416,000		38,000	115,000	15,000	288,000	259,500	15,000	72,000

City of Isle of Palms 10-Year Capital Plan
 Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**
 Total Needs from All Funds

52

City of Isle of Palms 10-Year Capital Plan

Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**

Total Needs from All Funds

	A	C	D	E	F	G	H	I	J	K	L	M	N
1													
2													
3													
4													
5	Total Fleet Count		FY17 REQUESTED		FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
6													
7													
157		Public Works Department, continued											
158													
159		Special Projects											
160		Drainage contingency	30,000	30,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000
161		Repeat drainage work based on 5-year maint schedule. Added \$20k	96,800	108,150	100,100	108,400	124,750	96,800	108,150	108,150	100,100	108,400	124,750
162		Construction of 46th-52nd Ave drainage project (2-Phase project)	354,250						1,252,124				
163		Establish NPDES compliance including reconfiguration of Public Works site	314,530										
164		Provision for undergrounding utility lines. Unspent funds will be reserved at year-end to fund future projects	75,000										
165		Sustainable Funding for Road Maint: \$31,000/mile * 28 miles (assume ownership of all IOP SCDOT roads) + 1 employee incl. benefits	-	968,000	968,000	968,000	968,000	968,000	968,000	968,000	968,000	968,000	968,000
166		Remaining design and engineering work on Phase II Drainage Project	10,000										
168			880,580	1,106,150	1,098,100	1,106,400	1,122,750	2,351,924	1,111,150	1,103,100	1,111,400	1,127,750	
169		Subtotal Special Projects											
170		Assign Fund Balance for Future Expenditures											
171		Replace 7 Garbage Packer trucks and 1 Caterpillar loader	100,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	100,000	100,000
172		Reserve unspent provision for utility undergrounding	-	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
173		Complete Phase II Drainage Project	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
174		Subtotal Assignment of Fund Balance	300,000	365,000	365,000	365,000	365,000	365,000	365,000	165,000	165,000	175,000	175,000
175													
176		Grand Total Public Works Department	1,500,255	1,887,150	1,501,100	1,586,400	1,502,750	3,004,924	1,535,650	1,543,100	1,321,400	1,374,750	
177													

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	A	C	D	E	F	G	H	I	J	K	L	M	N
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4													
5	Total		FY17		FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
6	Fleet		REQUESTED										
7	Count												
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City of Isle of Palms 10-Year Capital Plan
 Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**
 Total Needs from All Funds

	A	C	D	E	F	G	H	I	J	K	L	M	N
1													
2													
3													
4													
5	Total Fleet		FY17 REQUESTED		FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
6	Count												
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234	3		315,000	260,400	131,500	396,400	76,500	80,400	22,000	115,400	68,000	122,600	
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City of Isle of Palms 10-Year Capital Plan
 Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**
 Total Needs from All Funds

Special Projects

Subtotal Special Projects

Grand Total Recreation Department

A	C	D	E	F	G	H	I	J	K	L	M	N
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247		Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers										
249		Replace 11 Parking Meter Kiosks purchased used in FY14				143,000						
250		Replace 5 Parking Meter Kiosks in Lots purchased in FY16								70,000		
251		Provision to add 2 Parking Meter Kiosks in Lots if necessary	25,000									
252		Repl white fencing (110 Lft at Ocean Villas & 160 Lft across fr WJ)		40,000					40,000			
253		100% of Design cost for new public restrooms (2014 Lollo est +25%)	109,820									
254		Construction of new restrooms on existing site (2014 Lollo est +25%).	-									
255		Replace front beach streetlight fixtures (evaluate in FY27)										
256		Repl/repair/add dune walkovers (5 curr wooden walkovers, approx 53 accesses)	100,000		100,000	100,000			100,000	100,000		100,000
257		Replace (12) streetlight fixtures				96,000						
258		Replace 4 bollard lights (shorter poles, near County Park)	7,000									
259		Replace Front Beach irrigation system & repair associated infrastructure		75,000								80,000
260		Replace info kiosk with Public Art piece (rebudget from FY16)	10,000									
261		Subtotal Capital	251,820		215,000	100,000	339,000	140,000	100,000	210,000	100,000	180,000
263		Special Projects										
264		Resurface City-owned portion of Ocean Blvd			112,500							
266		Subtotal Special Projects	-		112,500	-	-	-	-	-	-	-
268		Assign Fund Balance for Future Expenditures										
269		Replace underground infrastructure in Front Beach Area	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
270		Subtotal Assignment of Fund Balance	75,000		75,000	75,000						
272		Grand Total Front Beach	326,820		402,500	175,000	414,000	215,000	175,000	285,000	175,000	255,000
274		Breach Inlet Boat Ramp										
276		Rehabilitate concrete ramp (last done in FY00) deferred since FY15		50,000								
277		Replace gate deferred since FY15		10,000								
278		Subtotal Capital	-	60,000		-	-	-	-	-	-	-
280		Grand Total Breach Inlet Boat Ramp	-	60,000		-	-	-	-	-	-	-
282		Beach Restoration and Monitoring										
284		Fall 2016 Off-shore Beach Restoration Project		15,004,000								
285		Design & permitting of next large scale off-shore project								500,000		
286		Construction of next large scale off-shore project									20,000,000	
287		Update Beach Management Plan (rebudget from FY16)	25,000						30,000			
288		Ongoing monitoring of shoreline	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
289		Subtotal Special Projects	15,104,000		75,000	75,000	75,000	75,000	105,000	575,000	20,075,000	75,000
291		Grand Total Beach Restoration and Monitoring	15,104,000		75,000	75,000	75,000	75,000	105,000	75,000	20,075,000	75,000

City of Isle of Palms 10-Year Capital Plan
Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**
Total Needs from All Funds

	A	C	D	E	F	G	H	I	J	K	L	M	N
1	City of Isle of Palms 10-Year Capital Plan												
2	Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**												
3	Total Needs from All Funds												
4													
5	Total Fleet Count		FY17 REQUESTED	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	
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292		Isle of Palms Marina											
294		Repl 4 undigrnd fuel tanks (double-wall tanks mandatory by 12/22/18)	534,750										
295		Replace fuel dispensers - docks (only with failure)	25,000							30,000			
296		Marina parking lot lighting											
297		Replace restaurant generator		50,000									
298		Replace restaurant walk-in freezer		20,000									
299		Replace restaurant hood/ventilation system		20,000									
300		Replace restaurant sprinkler system		20,000									
301		Improve newer docks on Intracoastal Waterway											
302		Paint Bulkhead	40,000										
303		Evaluate bulkhead structure	50,000										
304		Replace boat ramp											
305													
306													
307		Special Projects	649,750	110,000	-	-	-	-	-	30,000	-	-	-
308													
309		Construction of new watersports/waverunner dock											200,000
310		Marina Comprehensive Redevelopment Project, Scenario B (no Drystack) phased over 3 years (eng & design in yr 1, water side in yr 2, landside in yr 3)	350,033	1,737,219	2,288,155								
311		Dredging (assuming dredging and dock construction can happen in same off-season - starting Fall 2017)		700,000									
312													
313													
314													
315		Assign Fund Balance for Future Expenditures	350,033	2,437,219	2,288,155	-	-	-	-	-	-	-	200,000
316													
317													
318													
319		Grand Total Marina	999,783	2,547,219	2,288,155	-	-	-	-	30,000	-	-	200,000
320													
321													

58

