

**Special Ways and Means Committee Meeting
FY19 Budget**

5:15 p.m. Wednesday, April 11, 2018
Council Chambers
1207 Palm Boulevard

AGENDA

1. Call to order and acknowledgement that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.
2. **Discussion of FY19 Budget**
3. Adjournment

City of Isle of Palms FY19 Budget Work Session 2

Other Budget Items for Consideration (only the items noted are included in the GREEN Budget Draft #2)

	COST ESTIMATE	In Green Budget Draft #2?
<u>STAFF PRIORITIES:</u>		
Facilities and Maintenance Supervisor including vehicle and office space	158,779	no
PT Admin Assistant in Public Works (no health ins or retirement)	38,799	no
<u>IN NO PARTICULAR ORDER:</u>		
Professional Fees related to island-wide sewer project	50,000	no
Professional Fees related to personnel search (2 positions)	24,000	yes pg 9, line# 55
Improved maintenance of multi use path on Waterway Blvd	25,000	no
Purchase government surplus high water vehicle (may be grant eligible)	8,000	no
Overhead signage at Connector intersection	15,000	no
Drainage outfall improvements	250,000	no
All year managed parking/parallel parking on Palm Blvd/no trailer parking on Waterway		yes pg 25, line# 97 & pg 20, line 292
Sign manufacture/installation/removal	50,000	
Full-time BSO for all year parking enforcement	46,600	
Rent County Park lot for Farmers Market free parking	1,200	yes pg 9, line# 58
Live Streaming of all Council and Committee meetings	34,700	no
Three organized coyote hunts (approx 3 days each, cost regardless of results)	15,000	yes, pg 12, line# 94
Add'l traffic camera at Palm Blvd and 41st Avenue (may cost share w/ Wild Dunes)	10,000	no
Add 3rd tennis court	55,000	no
Add streetprint crosswalk at 20th Avenue	20,000	no
Marina Improvements (ATM conceptual estimates)	???	no
Replace floating docks	800,000	
Relocate/renovate AIWW docks	75,000	
ADA & other gangways	275,000	
Kayak launches	77,700	
Other waterside improvements	1,566,348	
Upland improvements	2,278,623	
	<u>5,072,671</u>	
		<i>(offset by Boating Infrastructure Grant of \$69,467)</i>

City of Isle of Palms
Employee Headcount Summary

Full - Time Positions*																			
	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
General Gov't	4	4	4	4	4	4	4	5	5	5	5	5	5	5	5	5	6	6	6
Police	25	25	25	24	27	29	29	31	31	31	31	31	31	27	27	27	29	29	29
Fire	21	30	30	31	31	31	31	31	31	31	31	31	31	34	34	34	34	34	34
Public Works	11	11	11	11	11	12	11	11	11	11	10	10	10	10	10	10	10	10	10
Building	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Recreation	5	5	5	5	5	6	7	7	7	7	7	7	7	7	7	7	7	7	7
Judicial	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total	71	80	80	79	83	87	87	90	90	90	89	89	89	88	88	88	91	91	91
Change from Prior Year		9	0	-1	4	4	0	3	0	0	-1	0	0	-1	0	0	3	0	0
Explanation of Changes		+9 FD FFs		-1 PD Narc -1 BD Off +1 FD Ad Asst	+2 Dispatch +1 PD VAdv +1 BD Clerk	+2 PD Off +1 PW Driver +1 Rec Supv	-1 PW Driver +1 Rec Spec	+1 GG Asst to Admin/ Website Coord. +1 PD Livability + PD ACO Asst			-1 PW Driver			- 4 Dispatchers + 3 FFs			+ Human Resource /PR Officer + 2 Police Patrol Officers		
Vehicles Added for New Positions				-1	1	2		1									2		
Budget Transfers in from Tourism Funds for FT Positions, including Fringe Benefits										\$ 94,907	\$ 354,362	\$ 345,725	\$ 354,326	\$ 369,001	\$ 779,140	\$ 848,330	\$ 861,994	\$ 920,567	\$ 964,000
										1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst
											2 PD Patrol 3 Fire FFs	2 PD Patrol 3 Fire FFs	2 PD Patrol 3 Fire FFs	2 PD Patrol 3 Fire FFs	3 PD Patrol 9 Fire FFs	3 PD Patrol 9 Fire FFs	3 PD Patrol 9 Fire FFs	3 PD Patrol 9 Fire FFs	3 PD Patrol 9 Fire FFs

*Includes employees who work a regular schedule of at least 30 hours per week. Does not include BSOs.

	A	B	C	D	E	F	G	H	I	J	K	L
1	City of Isle of Palms											
2	Fund Balance Rollforward				General Fund							
3					Unassigned	Assigned for Beach Maintenance	Committed for Disaster Recovery	Restricted for Beautification	Restricted for General Fund Debt Service	Non-spendable (postage and fuel inventories)	Total	
61	FY15 AUDITED Ending Fund Balance				2,519,557	395,556	2,231,487	61,492	204,770	14,466	5,427,328	
62												
63	FY16 Audited Revenues				8,998,450	1,811	20,093	7,096	671,016		9,698,467	
64	FY16 Audited Transfers				112,212	-	50,000				162,212	
65	FY16 Audited Expenditures				(9,022,202)	-	(8,601)	-	(637,015)		(9,667,818)	
66	FY16 Audited Reservations of Fund Bal				(11,304)					11,304	-	
67	FY16 Audited Ending Fund Balance				2,596,715	397,367	2,292,979	68,588	238,771	25,770	5,620,190	
68												
69	FY17 Audited Revenues				9,494,895	3,042	177,272	7,100	685,044		10,367,353	
70	FY17 Audited Transfers				(133,844)		100,000				(33,844)	
71	FY17 Audited Expenditures				(9,195,339)	-	(202,524)	-	(649,998)	(3,261)	(10,051,122)	
72	FY17 Audited Reservations of Fund Bal				-					-	-	
73	FY17 Audited Ending Fund Balance				2,762,427	400,409	2,367,727	75,688	273,817	22,509	5,902,576	
74												
75	FY18 BUDGET REVENUES				9,259,800	-	18,000	7,500	690,000		9,975,300	
76	FY18 Revenues greater (less) than budget				200,000						200,000	
77	FY18 BUDGET TRANSFERS				939,351	(398,985)					540,366	
78	FY18 Transfers different from budget				(457,395)	(1,424)					(458,819)	
79	FY18 BUDGET EXPENDITURES				(10,241,756)		(5,000)	(15,000)	(639,895)		(10,901,651)	
80	FY18 Expenditures (greater) less than bud				300,000						300,000	
81	FY18 BUDGET RESRV OF FB										-	
82	FY18 ESTIMATED ENDING FB				2,762,427	(0)	2,380,727	68,188	323,922	22,509	5,557,772	
83												
84	FY19 BUDGET DRAFT #2 REVENUES				9,407,250	-	25,000	6,000	695,000		10,133,250	
85	FY19 BUDGET DRAFT #2 TRANSFERS				1,148,099	-					1,148,099	
86	FY19 BUDGET DRAFT #2 EXPENDITURES				(10,611,659)		(5,000)	(15,000)	(629,691)		(11,261,350)	
87	FY19 BUDGET DRAFT #2 RESRV OF FB										-	
88	FY19 BUDGET DRAFT #2 ENDING FB				2,706,117	(0)	2,400,727	59,188	389,231	22,509	5,577,771	
89												
90												
91												
92												
93												
94												
95												
96												
97												
98												
99												

	A	B	C	D	M	N	O	P	V	W	X	Y
1	City of Isle of Palms											
2	Fund Balance Rollforward				Capital Projects Fund							
3					Assigned for General Capital Projects	Assigned for General Drainage and Roads	Assigned for Fire and Public Works vehicle replacement AND BUILDING MAINT	Assigned for 54th-57th Drainage/Drainage Phase II 42nd-52nd	Identified for Undergrounding of Utility Lines	Identified for Radio Replacement & SCBA Equip	Total	
61	FY15 AUDITED Ending Fund Balance				1,773,911	263,068	366,898	424,012		249,666	3,077,555	
62												
63	FY16 Audited Revenues				35,616						35,616	
64	FY16 Audited Transfers				952,442						952,442	
65	FY16 Audited Expenditures				(225,525)	(104,750)	(177,126)	(3,111)			(510,512)	
66	FY16 Audited Reservations of Fund Bal				(655,500)	134,750	258,333	200,000		62,417	-	
67	FY16 Audited Ending Fund Balance				1,880,944	293,068	448,105	620,901		312,083	3,555,101	
68												
69	FY17 Audited Revenues				508,577	-					508,577	
70	FY17 Audited Transfers				1,176,837						1,176,837	
71	FY17 Audited Expenditures				(492,473)	(77,250)		(26,394)	-	(103,170)	(699,286)	
72	FY17 Audited Reservations of Fund Bal				(755,917)	107,250	343,333	200,000	75,000	30,334	-	
73	FY17 Audited Ending Fund Balance				2,317,968	323,068	791,438	794,507	75,000	239,247	4,541,229	
74												
75	FY18 BUDGET REVENUES				23,000			700,000			723,000	
76	FY18 Revenues greater (less) than budget				19,666			(500,000)			(480,334)	
77	FY18 BUDGET TRANSFERS				324,998						324,998	
78	FY18 Transfers different from budget				417,395						417,395	
79	FY18 BUDGET EXPENDITURES				(819,848)	(135,100)	(605,466)	(1,656,868)	(75,000)	(167,500)	(3,459,782)	
80	FY18 Expenditures (greater) less than bud				(151,000)		430,466	1,125,000	75,000	152,500	1,631,966	
81	FY18 BUDGET RESRV OF FB				(659,734)	135,100	283,333	135,967	75,000	30,334	-	
82	FY18 ESTIMATED ENDING FB				1,472,445	323,068	899,771	598,606	150,000	254,581	3,698,472	
83												
84	FY19 BUDGET DRAFT #2 REVENUES				53,000			500,000			553,000	
85	FY19 BUDGET DRAFT #2 TRANSFERS				202,704						202,704	
86	FY19 BUDGET DRAFT #2 EXPENDITURES				(466,601)	(257,038)	(834,954)	(1,125,000)	(75,000)	(187,500)	(2,946,092)	
87	FY19 BUDGET DRAFT #2 RESRV OF FB				(672,099)	257,038	283,333	26,394	75,000	30,334	-	
88	FY19 BUDGET DRAFT #2 ENDING FB				589,450	323,068	348,151	(0)	150,000	97,415	1,508,084	
89												
90												
91												
92												
93												
94												
95												
96												
97												
98												
99												

FY19 spending includes:	
Drainage Phase II	(1,125,000)
Fire ladder truck	(315,000)
Radio replacement	(187,500)
PSB roof replace	(249,500)
Maint priorities (Hill)	(270,454)
Ongoing drainage	(257,038)
	<u>(2,404,492)</u>

	A	B	C	D	Z	AA	AB	AC	AD	AF	AG	AH	AJ	AK	AL	AM	AN	AP	
1	City of Isle of Palms																		
2	Fund Balance Rollforward				Muni A-Tax					Hosp Tax			State A-Tax					Total Tourism	
3					Restricted for Tourism -Related Activities	Identified for Fire & Public Works vehicle repl & BUILD MAINT	Identified for Radio Replacement & SCBA Equip	Identified for Front Beach Infrastruct. Replace	Total	Restricted for Tourism -Related Activities	Identified for Front Beach Infrastruct. Replace	Total	Restricted for Tourism -Related Activities	Identified for Fire & Public Works vehicle repl & BUILD MAINT	Identified for Radio Replacement & SCBA Equip	Identified for Front Beach Infrastruct. Replace	Total	Total Tourism Related Funds	
61	FY15 AUDITED Ending Fund Balance				1,205,671	185,648	124,834		1,516,153	513,334	-	513,334	1,539,837	185,648	124,834			1,850,319	3,879,806
62																			
63	FY16 Audited Revenues				1,474,209				1,474,209	703,573		703,573	1,683,644					1,683,644	3,861,427
64	FY16 Audited Transfers				(553,252)				(553,252)	(280,629)		(280,629)	(537,773)					(537,773)	(1,371,654)
65	FY16 Audited Expenditures				(753,055)	(88,563)			(841,618)	(308,069)		(308,069)	(808,611)	(88,563)				(897,174)	(2,046,862)
66	FY16 Audited Reservations of Fund Bal				(202,041)	145,833	31,208	25,000	-	(25,000)	25,000	-	(202,041)	145,833	31,208	25,000		-	-
67	FY16 Audited Ending Fund Balance				1,171,531	242,918	156,042	25,000	1,595,491	603,209	25,000	628,209	1,675,056	242,918	156,042	25,000		2,099,016	4,322,717
68																			
69	FY17 Audited Revenues				1,508,028				1,508,028	755,961		755,961	1,731,180					1,731,180	3,995,169
70	FY17 Audited Transfers				(566,814)				(566,814)	(274,162)		(274,162)	(573,442)					(573,442)	(1,414,417)
71	FY17 Audited Expenditures				(885,445)		(51,585)		(937,030)	(237,220)		(237,220)	(1,037,753)		(51,585)			(1,089,338)	(2,263,587)
72	FY17 Audited Reservations of Fund Bal				(228,500)	188,333	15,167	25,000	-	(25,000)	25,000	-	(228,500)	188,333	15,167	25,000		-	-
73	FY17 Audited Ending Fund Balance				998,801	431,251	119,624	50,000	1,599,676	822,789	50,000	872,789	1,566,541	431,251	119,624	50,000		2,167,416	4,639,881
74																			
75	FY18 BUDGET REVENUES				1,414,000				1,414,000	700,200		700,200	1,671,000					1,671,000	3,785,200
76	FY18 Revenues greater (less) than budget				47,000				47,000	65,000		65,000	16,000					16,000	128,000
77	FY18 BUDGET TRANSFERS				(648,067)				(648,067)	(594,723)		(594,723)	(814,449)					(814,449)	(2,057,239)
78	FY18 Transfers different from budget				19,896				19,896	333,393		333,393	35,000					35,000	388,289
79	FY18 BUDGET EXPENDITURES				(1,187,279)	(340,233)	(83,750)		(1,611,262)	(516,330)		(516,330)	(1,756,561)	(340,233)	(83,750)			(2,180,544)	(4,308,136)
80	FY18 Expenditures (greater) less than bud				375,000	215,234	76,250		666,484	80,000		80,000	215,500	215,234	76,250			506,984	1,253,468
81	FY18 BUDGET RESRV OF FB				(198,500)	158,333	15,167	25,000	-	(25,000)	25,000	-	(198,500)	158,333	15,167	25,000		-	-
82	FY18 ESTIMATED ENDING FB				820,851	464,585	127,291	75,000	1,487,727	865,329	75,000	940,329	734,531	464,585	127,291	75,000		1,401,407	3,829,463
83																			
84	FY19 BUDGET DRAFT #2 REVENUES				1,456,250				1,456,250	778,000		778,000	1,769,500					1,769,500	4,003,750
85	FY19 BUDGET DRAFT #2 TRANSFERS				(706,189)				(706,189)	(479,677)		(479,677)	(589,519)					(589,519)	(1,775,385)
86	FY19 BUDGET DRAFT #2 EXPENDITURES				(1,198,672)	(417,477)	(83,750)		(1,699,899)	(494,394)		(494,394)	(1,216,789)	(417,477)	(83,750)			(1,718,016)	(3,912,309)
87	FY19 BUDGET DRAFT #2 RESRV OF FB				(198,500)	158,333	15,167	25,000	-	(25,000)	25,000	-	(198,500)	158,333	15,167	25,000		-	-
88	FY19 BUDGET DRAFT #2 ENDING FB				173,740	205,441	58,708	100,000	537,889	644,258	100,000	744,258	499,223	205,441	58,708	100,000		863,372	2,145,519
89																			
90					FY19 spending includes:					FY19 spending includes:									
91					Personnel		(706,189)						Tourism promo					(550,500)	
92					Drainage Phase II		(375,000)						Personnel					(357,604)	
93					Parking Mgt & Front Beach		(263,092)						Front Beach & restrm ops					(281,690)	
94					Fire ladder truck		(157,500)						Events					(137,000)	
95					Radio replacement		(83,750)						Fire ladder truck					(157,500)	
96					PSB roof replace		(125,000)						Radio replacement					(83,750)	
97					Maint priorities (Hill)		(134,977)						PSB roof replace					(125,000)	
98							(1,845,508)						Maint priorities (Hill)					(134,977)	
99																		(1,828,021)	

