

## **WAYS AND MEANS COMMITTEE**

5:00 p.m., Tuesday, June 19, 2018

Council Chambers

1207 Palm Boulevard

### **AGENDA**

1. **Call to Order** and acknowledgement that the press and public had been duly notified of the meeting in accordance with the Freedom of Information Act
2. **Approval of Previous Meeting's Minutes**  
Regular Meeting of May 15, 2018  
Special Meeting of May 15, 2018
3. **Citizens' Comments**
4. **Financial Statements – Treasurer Debbie Suggs**
  - A. Financial Statement
  - B. Tourism Schedules
  - C. Projects Worksheets
5. **Old Business**
6. **New Business**
  - A. Recommendation from the Public Safety Committee to contribute \$1,000, included in the FY19 budget, to Lowcountry Community Chaplaincy
  - B. Recommendation from the ATAX Committee for the City to sponsor the Surf-cam for the Carolina Coast Club, Inc. in the amount of \$1,000
  - C. Discussion of changes to the Procurement Code Ordinance 2018-11 redline
  - D. Discussion of changes to the scope of work of the Boating Infrastructure Grant
7. **Miscellaneous Business – None**  
  
**Next Meeting Date:** 5:00 p.m., Tuesday, July 17, 2018
8. **Executive Session – if needed**
9. **Adjournment**

**Ways and Means Committee**  
5:00 p.m., Tuesday, May 15, 2018

The regular meeting of the Ways and Means Committee was called to order at 5:20 p.m., Tuesday, May 15, 2018 in Council Chambers of City Hall, 1207 Palm Boulevard, Isle of Palms, South Carolina. Attending the meeting were Councilmembers Bell, Buckhannon, Ferencz, Kinghorn, Moye, Rice and Smith, Chair Ward, Mayor Carroll, Administrator Tucker, Assistant Frago and Clerk Copeland; a quorum was present to conduct business.

1. Chair Ward called the meeting to order and acknowledged that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.

**2. Approval of Previous Meetings' Minutes**

**MOTION:** Councilmember Bell moved to approve the minutes of the regular meeting of April 17, 2018 and the Special Meeting of April 11, 2018 as submitted; Councilmember Buckhannon seconded and the motion PASSED UNANIMOUSLY.

3. **Citizens' Comments** – None

4. **Financial Statements** – Treasurer Debbie Suggs

**A. Financial Statement**

The financial statement for review was through ten (10) months of FY18, or April 30, 2018. General Fund revenues were seventy-eight percent (78%) collected and General Fund expenditures were seventy-nine percent (79%) expended. Property Taxes revenue was slightly ahead for the same period ion FY17, and the Treasurer expressed confidence that the budget would be met. She reported that all revenue sources, except Rental Licenses, Parking and All Other were ahead of revenues through ten (10) months of FY17. With the spending associated with the off-shore dredging project, cash balances have come down as was expected; total cash has gone down by approximately three million dollars (\$3,000,000).

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The Chair, Treasurer Suggs and the City's auditors are working on an agreed set of procedures for the marina businesses to follow to ensure the revenue and cost of sales are being presented correctly.

**B. Tourism Schedules**

Year over year, Municipal Accommodations Taxes and Beach Preservation Fees are running three percent (3%) ahead of FY17. For the Charleston County Pass-through, the City was told to expect and budget for a decrease in FY18, but the City has been told to expect the amount to increase in FY19 by approximately seventy thousand dollars (\$70,000). Hospitality Tax collections continue to be strong showing growth of five percent (5%) over FY17. The next schedule showing ten (10) years of Local Options Sales Taxes has increased by five point six percent (5.6%) over FY17; the Treasurer stated that she saw this tax as a good barometer of the overall island's economy.

**C. Projects Worksheets**

Treasurer Suggs thought that, with the exception of Coastal Science and Engineering, most of the spending for the off-shore renourishment project has been done, and she was pleased to announce that the project has been completed without the City incurring any debt. She recalled from last month's meeting that money was borrowed from existing City funds to make the last payment to Great Lakes Dredge and Dock of five million dollars (\$5,000,000); at this moment the City has a "due to" the Capital Projects Fund in excess of one and a half million dollars (\$1,500,000) and a "due to" the Disaster Recovery Fund of one point two million dollars (\$1,200,000). As the FEMA money is collected, these funds will be repaid. Expenditures for the Phase II Drainage Project in April were pay application #5 to the contractor and project management fees for Civil Site Environmental. The project shortfall will be paid from contingency funds. The rehabilitation of the Front Beach restrooms has nearly been completed and is within budget. The Bulkhead Rehabilitation has been completed within budget. And, as of yet, very little in the way of expenses has been charged against the replacement of the underground storage tanks.

**5. Old Business – none**

**6. New Business**

**A. Report on recommendation from the Public Works Committee to approve a change order in the amount of \$9,073.98 for the relocation of a junction box to avoid conflict with power line (Pg. 45, In 100 – Phase II Drainage, Contingency, \$2,209,157)**

Administrator Tucker noted that this expense was below the ten thousand dollars (\$10,000) toggle in the Procurement Code for which she has the authority to authorize and this was listed on the Agenda for reporting purposes only.

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**B. Recommendation from the Public Safety Committee to award a contract in the amount of \$25,000 to Munnerlyn Pyrotechnics for the 2018 July 4<sup>th</sup> fireworks show (Pg. 28, In 268 – State ATAX, General Government, Programs/Sponsorships, \$35,000)**

**MOTION: Councilmember Rice moved to award a contract to Munnerlyn Pyrotechnics for July 4<sup>th</sup> fireworks display; Councilmember Bell seconded and the motion PASSED UNANIMOUSLY.**

**C. Report on emergency purchase from Technology Solutions in an amount not to exceed \$27,000 for replacement of the City Hall server experiencing interruptions in service (Pg. 22, In 27 – General Government Capital Outlay)**

**Motion: Councilmember Kinghorn moved to approve up to \$27,000 to replace the City Hall server; Councilmember Bell seconded.**

When Chair Ward asked if this server was included in the budget, the Administrator responded that it was in the FY19 budget but not in the FY18 budget; the court software is going to be moved to the existing server.

**VOTE: The motion PASSED UNANIMOUSLY.**

**D. Recommendation from the Recreation Committee to approve the 2018 Farmers' Market Budget**

Councilmember Moye noted that Council has already moved to pay the parking fee for the markets and that the budget was very conservative since it did not include the sales of alcohol or any sponsorships for music or children's entertainment. The Recreation Committee discussed at length paying the volunteers for their time, and they finally decided that to pay them was actually paying for professional services as in other City budgets.

**MOTION: Councilmember Moye moved to approve the 2018 Farmers' Market budget as presented; Councilmember Buckhannon seconded and the motion PASSED UNANIMOUSLY.**

**E. Discussion of FY19 Budget**

Chair Ward stated that proposed changes to the budget were detailed on a separate page; a copy of which is attached to the historical record of the meeting. Chair Ward noted that the potential changes make a substantial dent in the deficit in FY19.

Agreeing with Councilmember Rice, Chair Ward shared her concern that more money has not been allocated to the docks at the marina; he also was disturbed that no money has been allocated to the Disaster Recovery Fund.

**MOTION: Councilmember Bell moved to add \$250,000 for general maintenance at the marina, absent any better data, from the Marina Fund; Councilmember Rice seconded, and the motion PASSED on a vote of 8 to 1 with Councilmember Ferencz casting the dissenting vote.**

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In addition to the proposed changes on the handout, Council approved removing fifteen thousand dollars (\$15,000) from the budget for the City Hall server and adding two hundred fifty thousand dollars (\$250,000) for emergency dock repairs at the marina.

In reviewing the fund balances projected for the end of FY19, the Hospitality Tax Fund should have the biggest balance.

Since Treasurer Suggs did not think the State would approve setting aside Hospitality Taxes for Disaster Recovery, she suggested that the City adhere to past practices of putting a portion of the City's FY18 positive net results into the Disaster Recovery Fund.

**7. Miscellaneous Business – None**

Adoption of Safe Boating Week

**Next Meeting Date:** 5:00 p.m., Tuesday, June 9, 2018 in Council Chambers

**8. Executive Session – not needed**

**9. Adjournment**

**MOTION: Councilmember Kinghorn moved to adjourn the meeting at 6:05 p.m.;**  
**Councilmember Bell seconded and the motion PASSED UNANIMOUSLY.**

Respectfully submitted:

Marie Copeland  
City Clerk

## **Special Ways and Means Committee Meeting**

4:45 p.m., Tuesday, May 15, 2018

A Special Meeting of the Ways and Means Committee was held at 4:45 p.m., Tuesday, May 17, 2018 in Council Chambers of City Hall, 1207 Palm Boulevard, Isle of Palms, South Carolina. In attendance were Councilmembers Bell, Buckhannon, Ferencz, Kinghorn, Moye, Rice and Smith, Chair Ward, Mayor Carroll, City Administrator Tucker, Attorney Halversen, Assistant Administrator Fragoso, and City Clerk Copeland; a quorum was present to conduct business.

1. Mayor Carroll called the meeting to order and acknowledged that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.

### **2. Purpose**

**Executive Session in accordance with S.C. Code Section 30-4-70(a)(2) to receive legal advice concerning settlement of pending claims related to the Public Safety Building.**

**Executive Session in accordance with S.C. Code Section 30-4-70(a)(2) to receive legal advice concerning potential claims related to the Marina. Upon returning to open session, Council may take action on matters discussed in Executive Session.**

**MOTION: Councilmember Kinghorn moved to go into Executive Session at 4:46 p.m.; Councilmember Bell seconded and the motion PASSED UNANIMOUSLY.**

Council returned to open session at 5:18 p.m., and Mayor Carroll announced that no action and no vote was taken in Executive Session.

### **3. Adjournment**

**MOTION: Councilmember Kinghorn moved to adjourn the Special Meeting at 5:18 p.m.; Councilmember Buckhannon seconded and the motion PASSED UNANIMOUSLY**

Respectfully submitted:

Marie Copeland  
City Clerk

**City of Isle of Palms**  
**Financial Statement Summary as of May 31, 2018**  
(Dollars in Thousands)

	<b>REVENUES</b>				<b>TRANSFERS IN / (OUT)</b>				<b>EXPENDITURES</b>				<b>Ending Fund Balance</b>
	Actual	Budget	Diff	% of Bud	Actual	Budget	Diff	% of Bud	Actual	Budget	Diff	% of Bud	
General	\$ 8,244	\$ 9,957	\$ (1,713)	83%	544	939	\$ (395)	58%	\$ 9,370	\$ 10,896	\$ (1,526)	86%	\$ 2,552
Capital Projects	1,212	723	489	168%	450	325	125	0%	1,644	3,460	(1,816)	48%	4,559
Muni Accom Tax	1,148	1,414	(266)	81%	(530)	(648)	118	82%	547	1,611	(1,064)	34%	1,671
Hospitality Tax	595	700	(105)	85%	(135)	(595)	460	23%	291	516	(225)	56%	1,043
State Accom Tax	1,188	1,671	(483)	71%	(562)	(814)	252	69%	1,003	2,181	(1,178)	46%	1,791
Beach Restoration	8,935	13,332	(4,397)	67%	2,151	1,672	479	0%	13,871	15,004	(1,133)	92%	(2,784)
Beach Preservation	710	968	(258)	73%	(1,747)	(1,273)	(474)	137%	269	534	(265)	50%	915
Marina	310	407	(97)	76%	233	804	(571)	29%	239	272	(33)	88%	5,849
Disaster Recovery	24	18	6	133%	-	-	-		352	5	347	7040%	2,040
All Other	174	170	4	102%	(404)	(410)	6	98%	200	211	(11)	95%	286
Total All Funds	\$ 22,540	\$ 29,360	\$ (6,820)	77%	\$ 0	\$ -	\$ 0		\$ 27,786	\$ 34,690	\$ (6,904)	80%	\$ 17,922

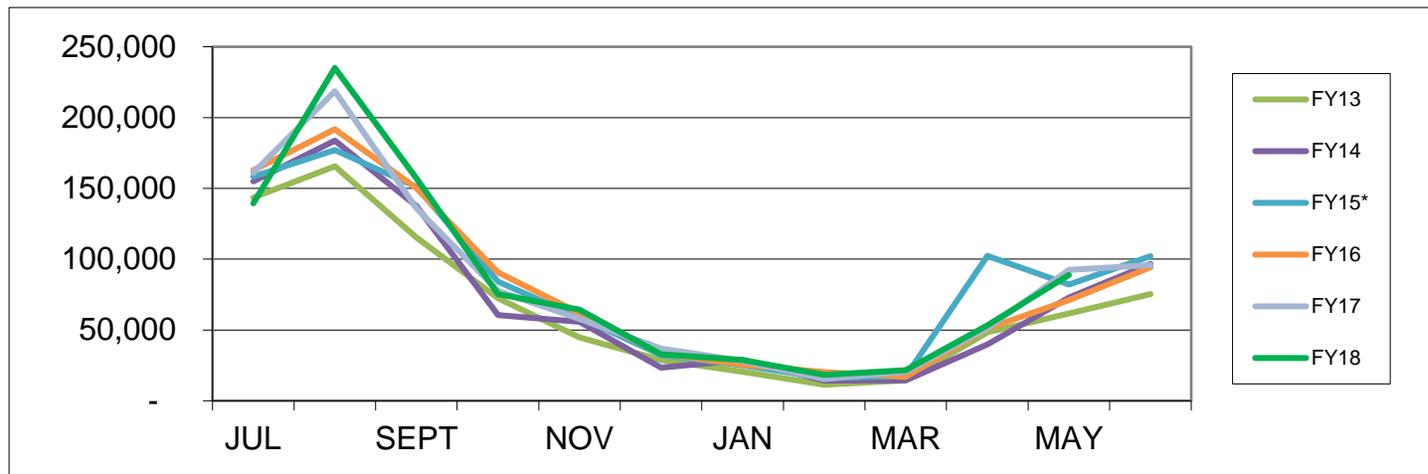
<b>General Fund YTD Revenues</b> Compared to Budget and Prior Year					
	YTD Actual	FY18 Budget	% of Budget	FY17 YTD	% of Prior YTD
Prop Tax	4,283	4,340	99%	4,236	101%
LO Sales Tax	536	715	75%	509	105%
Business Lic	1,226	1,095	112%	1,103	111%
Rental Lic	480	510	94%	494	97%
Other Lic	135	1,497	9%	122	111%
Build Pmts	314	262	120%	279	113%
From State	175	257	68%	192	91%
Parking	538	707	76%	575	94%
All Other	557	574	97%	542	103%
Total	8,244	9,957	83%	8,052	102%

<b>Cash Balances</b>		
	<u>5/31/2018</u>	<u>5/31/2017</u>
General Fund	3,062	2,784
<i>As a % of GF Exp</i>	<i>28%</i>	<i>27%</i>
Capital Projects	2,307	3,623
Disaster Recovery	846	2,327
Beach Maint	-	370
Marina	508	503
Tourism Funds	4,666	4,852
Beach Restoration	32	5,114
Beach Preservation	915	1,715
Other Restricted	288	384
Total All Cash	12,625	21,672

<b>General Fund YTD Expenditures</b> 11 Month Target = 92%			
	YTD Actual	FY18 Budget	% of Bud
Mayor/Council	126	104	121%
General Govt	1,387	1,639	85%
Police	2,328	2,718	86%
Fire	2,886	3,251	89%
Public Works	1,151	1,254	92%
Build & Lic	349	459	76%
Recreation	849	1,016	84%
Judicial	225	319	71%
BSOs	69	136	51%
Total	9,370	10,896	86%
<i>% of FY17 Budget Expended in May 2017</i>			
			85%

## City of Isle of Palms Municipal Accommodations Fee Collections

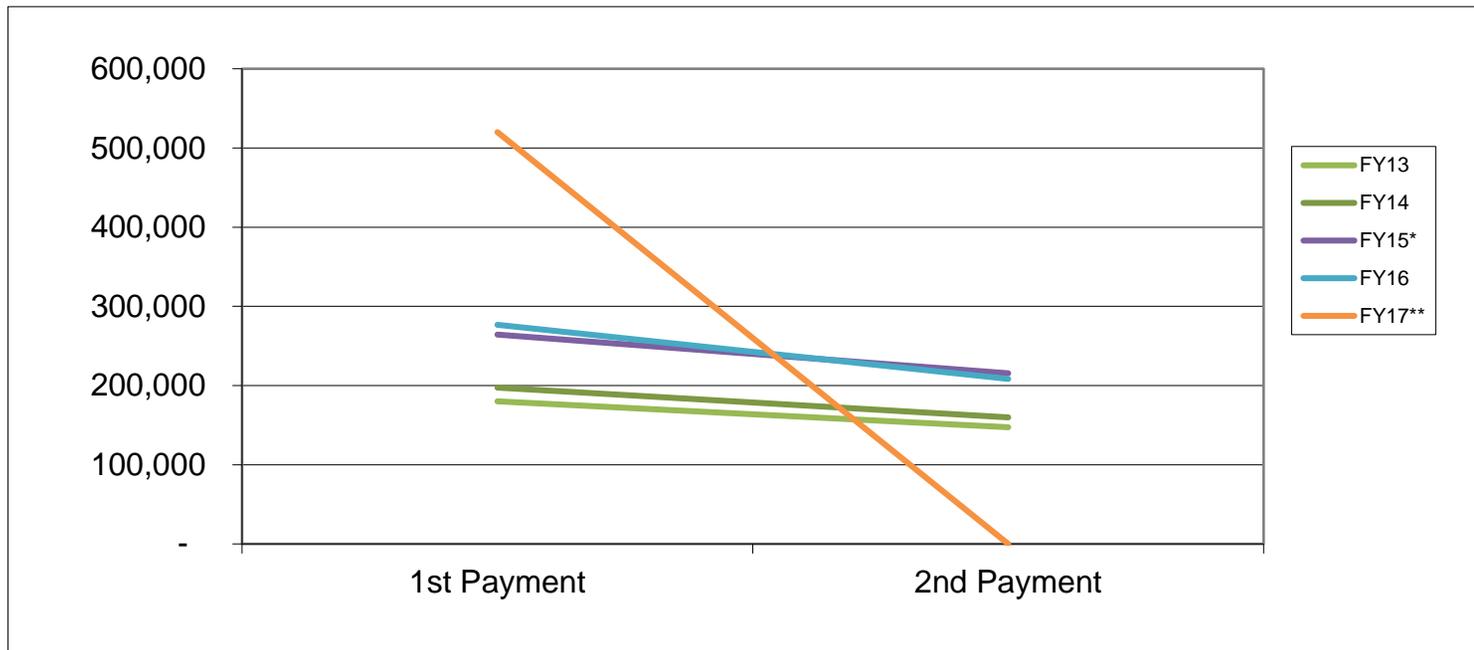
	FY13	FY14	FY15*	FY16	FY17	FY18
<b>JUL</b>	143,432	154,960	158,217	162,862	161,068	139,501
<b>AUG</b>	165,586	183,738	177,087	191,759	218,620	235,007
<b>SEPT</b>	115,349	137,686	151,064	150,212	136,141	157,274
<b>OCT</b>	72,344	60,449	84,113	90,691	77,500	75,353
<b>NOV</b>	44,768	55,789	58,716	61,918	57,777	64,256
<b>DEC</b>	28,736	23,420	32,277	33,233	36,937	32,877
<b>JAN</b>	20,498	28,793	24,860	25,309	28,217	28,859
<b>FEB</b>	11,340	14,273	16,123	20,313	15,332	18,317
<b>MAR</b>	14,305	14,492	17,406	16,918	20,485	21,562
<b>APR</b>	48,327	39,874	102,242	51,082	51,166	53,213
<b>MAY</b>	61,726	72,805	81,975	70,954	92,529	88,875
<b>JUNE</b>	75,305	96,749	102,138	94,270	95,768	
<b>Deduct last July</b>	(143,432)	(154,960)	(158,217)	(162,862)	(161,068)	(139,501)
<b>Add next July</b>	154,960	158,217	162,862	161,068	139,501	
<b>Total Fiscal Year</b>	<b>813,244</b>	<b>886,286</b>	<b>1,010,862</b>	<b>967,728</b>	<b>969,974</b>	<b>775,593</b>
	Incr from FY12 -67%	Incr from FY13 9%	Incr from FY14 14%	Incr from FY15 -4%	Incr from FY16 0%	Incr from FY16 2%



\* April 2015 includes \$52,496 one-time revenue related to settlement from online travel companies.

## City of Isle of Palms Revenue From Charleston County Accommodations Tax Pass-Through

	FY13	FY14	FY15*	FY16	FY17**	FY18**
<b>1st Payment</b>	180,073	197,400	264,335	276,704	520,000	327,750
<b>2nd Payment</b>	147,340	159,791	215,479	208,390	-	109,250
<b>Total Fiscal Yr</b>	327,413	357,191	479,813	485,093	520,000	437,000
	<b>5%</b> Incr from FY12	<b>0</b> Incr from FY13	<b>34%</b> Incr from FY14	<b>1%</b> Incr from FY15	<b>7%</b> Incr from FY16	<b>-16%</b> Incr from FY17

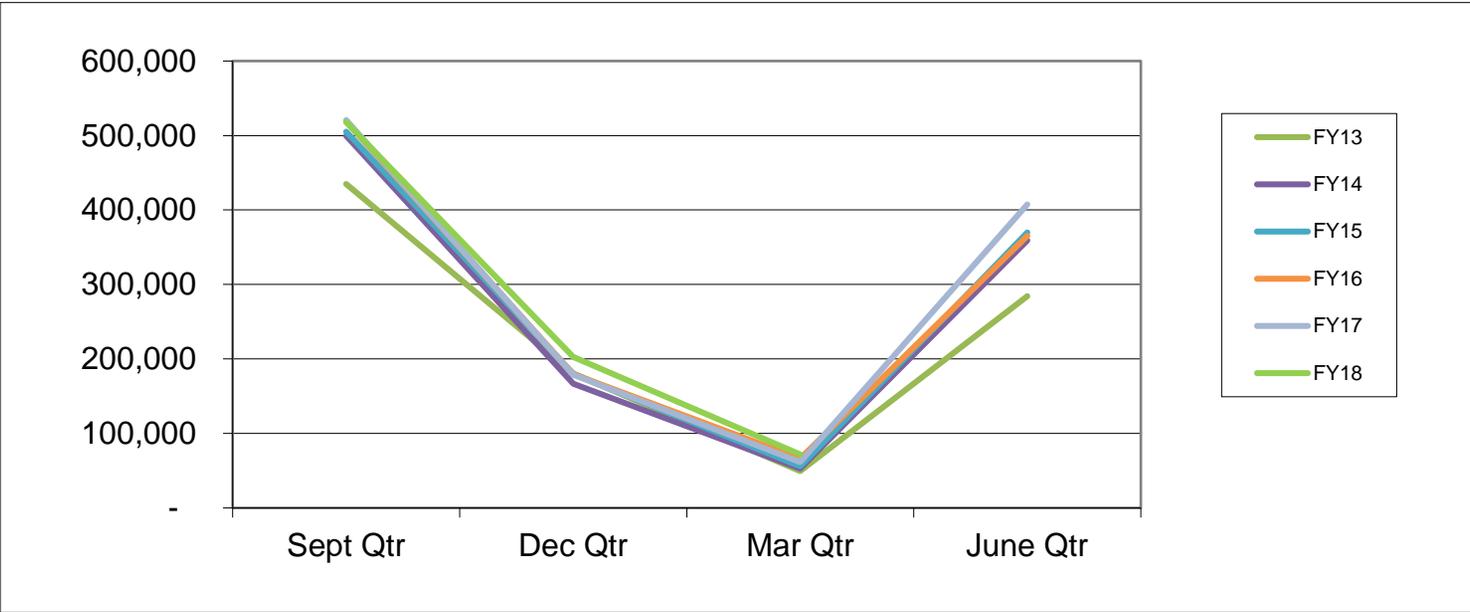


\* Beginning in FY15, Charleston County increased its pass-through % from 20% to 25% of County Atax collected on the Isle of Palms.

\*\* Only one payment received for all of FY17. County personnel indicate there will be a smaller 2nd payment in FY18.

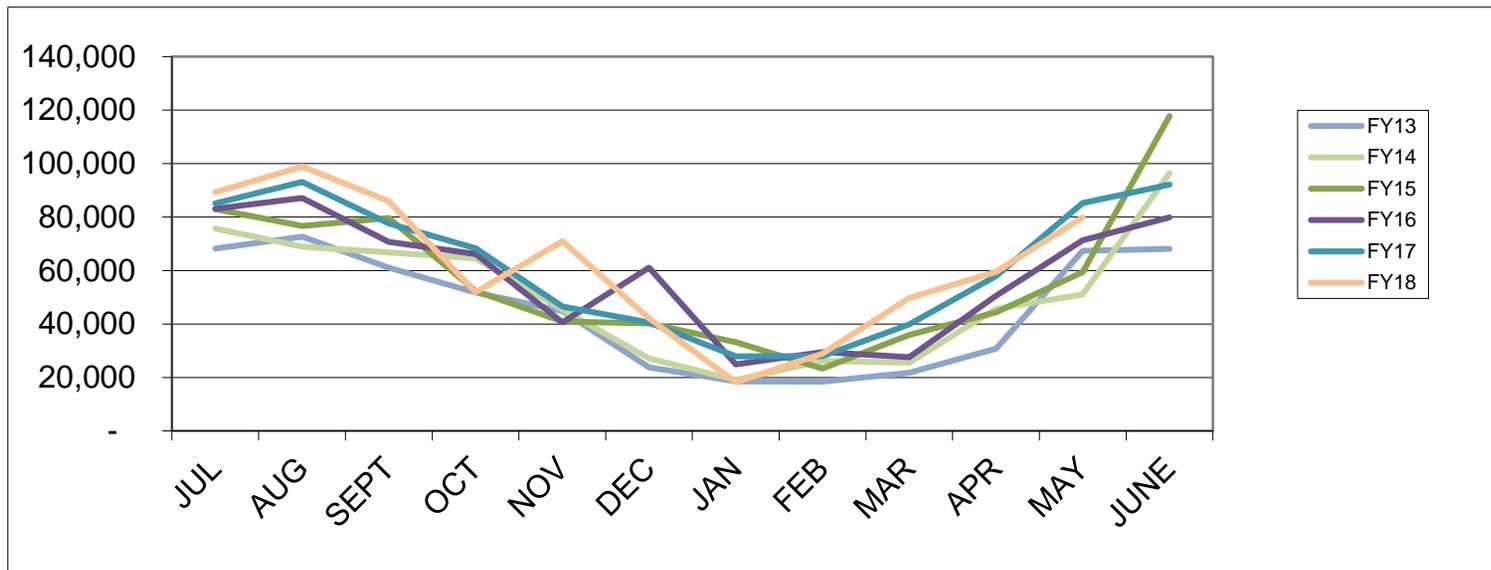
## City of Isle of Palms State Accommodations Tax Collections Tourism-Related Portion Only

	FY13	FY14	FY15	FY16	FY17	FY18
<b>Sept Qtr</b>	434,909	499,676	505,199	518,796	520,784	518,028
<b>Dec Qtr</b>	180,375	166,673	179,923	179,446	178,830	202,803
<b>Mar Qtr</b>	49,490	52,817	55,913	66,294	61,586	71,773
<b>June Qtr</b>	284,447	359,094	369,976	364,938	407,460	
<b>Total Fiscal Yr</b>	949,221	1,078,259	1,111,010	1,129,474	1,168,660	792,604
	<b>0</b> Incr from FY12	<b>13.6%</b> Incr from FY13	<b>3.0%</b> Incr from FY14	<b>1.7%</b> Incr from FY15	<b>3.5%</b> Incr from FY16	<b>4.1%</b> Incr from FY17



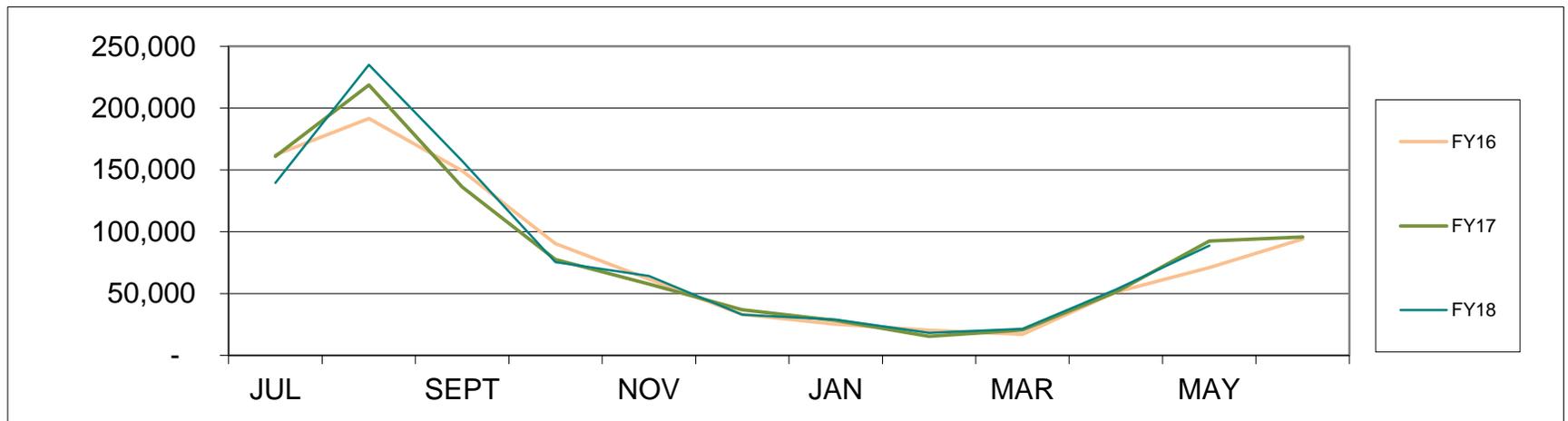
## City of Isle of Palms Hospitality Tax Collections

	FY13		FY14		FY15		FY16		FY17		FY18	
	Taxes Paid	# of Payers										
<b>JUL</b>	68,205	32	75,718	28	82,898	28	83,038	31	85,051	29	89,309	28
<b>AUG</b>	72,645	29	68,958	25	76,606	29	87,110	29	93,123	27	98,883	27
<b>SEPT</b>	60,986	32	66,779	26	79,619	32	70,725	32	77,619	29	85,969	33
<b>OCT</b>	51,790	23	64,513	25	52,308	33	66,113	34	68,348	27	51,842	32
<b>NOV</b>	44,842	30	45,325	25	40,949	26	40,576	12	46,488	24	70,905	34
<b>DEC</b>	23,773	24	27,092	25	40,157	22	61,052	30	40,557	26	42,141	32
<b>JAN</b>	18,483	27	19,057	26	33,166	31	24,864	26	27,883	26	18,203	24
<b>FEB</b>	18,431	18	26,164	21	23,297	25	29,443	21	27,947	22	28,826	25
<b>MAR</b>	21,719	24	25,564	21	35,894	26	27,586		39,785	26	49,744	
<b>APR</b>	30,820	17	45,637	24	44,335	26	50,531	25	57,961	28	59,494	
<b>MAY</b>	67,338	28	50,987	28	59,407	28	71,297	32	85,246	29	79,870	
<b>JUNE</b>	68,045	26	96,425	29	117,761	33	79,858	30	92,137	29		
<b>Deduct last July</b>	(68,205)		(75,718)		(82,898)		(83,038)		(85,051)		(89,309)	
<b>Add next July</b>	75,718		82,898		83,038		85,051		89,309			
<b>Total Fiscal Year</b>	554,590		619,399		686,537		694,206		746,402		585,878	
	Incr fr FY12	#REF!	Incr fr FY13	12%	Incr fr FY14	11%	Incr fr FY15	1%	Incr fr FY16	8%	Incr fr FY17	4%



## City of Isle of Palms Beach Preservation Fee

	FY15	FY16	FY17	FY18
<b>JUL</b>		162,228	161,068	139,501
<b>AUG</b>		191,610	218,620	235,007
<b>SEPT</b>		149,350	136,141	157,274
<b>OCT</b>		90,398	77,500	75,353
<b>NOV</b>		61,647	57,777	64,256
<b>DEC</b>		33,233	36,937	32,877
<b>JAN</b>		25,309	28,217	28,859
<b>FEB</b>	13,997	20,313	15,332	18,317
<b>MAR</b>	16,526	16,918	20,485	21,562
<b>APR</b>	49,060	51,082	51,166	53,213
<b>MAY</b>	81,384	70,954	92,529	88,875
<b>JUNE</b>	102,031	94,270	95,768	
<b>Deduct last July</b>		-	(161,068)	(139,501)
<b>Add next July</b>		162,228	161,068	
<b>Total Fiscal Year</b>	<b>425,226</b>	<b>966,152</b>	<b>969,974</b>	<b>775,593</b>
			Incr from FY16 0%	Incr from FY17 2%



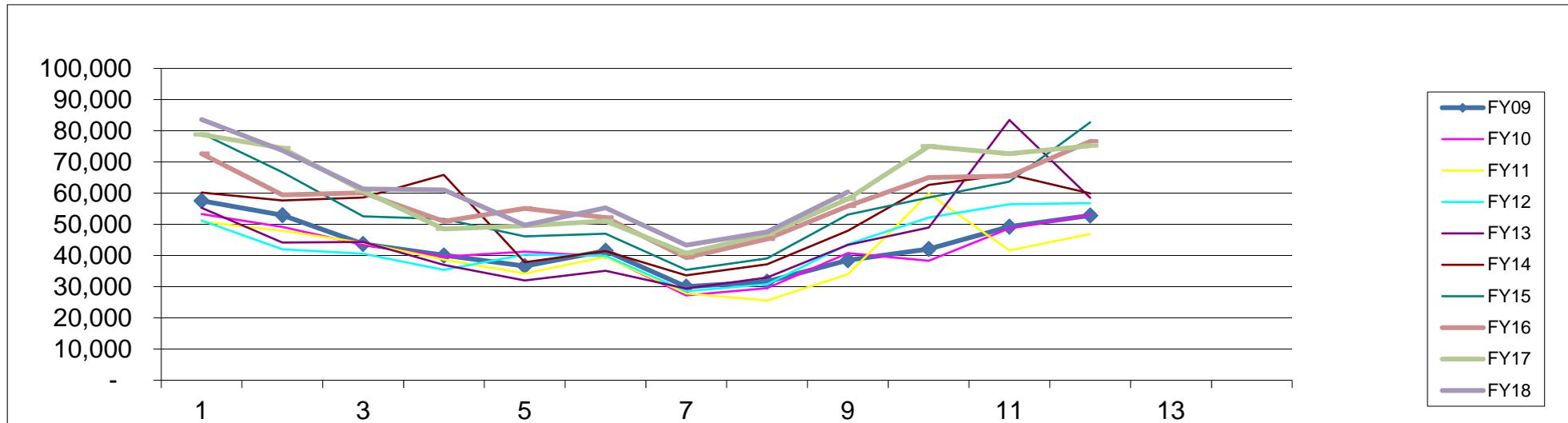
## City of Isle of Palms Local Option Sales Tax Collections

	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
<b>AUG</b>	57,548	53,285	50,901	51,225	55,308	60,148	79,157	72,684	78,763	83,614
<b>SEPT</b>	52,919	49,130	47,910	41,968	44,160	57,629	66,742	59,485	74,435	73,671
<b>OCT</b>	43,711	43,413	44,096	40,583	44,387	58,596	52,592	60,091	60,675	61,352
<b>NOV</b>	40,054	39,643	38,647	35,340	37,002	65,846	51,671	50,987	48,526	61,040
<b>DEC</b>	36,609	41,243	34,280	40,294	32,013	37,848	46,175	55,100	49,536	49,732
<b>JAN</b>	41,553	39,722	39,535	39,952	35,124	41,441	47,026	52,199	51,084	55,282
<b>FEB</b>	29,998	27,201	27,808	28,563	29,382	33,630	35,387	39,321	40,694	43,314
<b>MAR</b>	31,624	29,508	25,569	30,796	32,904	37,132	39,091	45,304	46,832	47,589
<b>APR</b>	38,531	40,784	33,966	43,572	43,437	47,960	53,077	55,848	58,126	60,349
<b>MAY</b>	42,036	38,321	59,859	52,169	48,957	62,684	58,550	65,020	75,033	
<b>JUNE</b>	49,214	48,722	41,631	56,454	83,452	65,995	63,722	65,457	72,661	
<b>JULY</b>	52,844	53,016	46,891	56,799	58,510	59,932	82,715	76,581	75,171	

**Total Fiscal Year**

	516,642	503,988	491,091	517,717	544,635	628,841	675,906	698,077	731,537	535,943
	Decr from FY08	Decr from FY09	Decr from FY10	Incr from FY11	Incr from FY12	Incr from FY13	Incr from FY14	Incr from FY15	Incr from FY16	Incr from FY17
	-8%	-2%	-3%	5%	5.2%	15.5%	7.5%	3.3%	4.8%	5.4%

FY14 Incls. 1-time  
pmt related to  
James Island



**City of Isle of Palms  
Parking Kiosk Summary  
Summer 2018**

For the monthly GL revenue entry, differences between the kiosk data and bank deposits are absorbed in the on-street kiosk totals

	<b>(Data from Parkeon Report)</b>			<b>BANK</b>		<b>(Data from Parkeon Report)</b>			<b>BANK</b>		<b>REVENUE JE = BANK TOTAL</b>		
	Bill & Coin Collections			<b>CASH &amp; COIN COLLECTIONS PER BANK STMT</b>	<b>CASH DIFFERENCE</b>	Credit Card Collections			<b>CREDIT CARD COLLECTIONS PER BANK STMT</b>	<b>CREDIT CARD DIFFERENCE</b>	Total Kiosk Collections		
	On-Street Kiosks #1-11	Parking Lot Kiosks #12-18	Total Kiosks			On-Street Kiosks #1-11	Parking Lot Kiosks #12-18	Total Kiosks			On-Street Kiosks #1-11	Parking Lot Kiosks #12-16	Total Kiosks
Mar-18	9,126.05	1,273.30	10,399.35	10,346.87	(52.48)	17,956.60	6,497.00	24,453.60	20,074.42	(4,379.18)	22,650.99	7,770.30	30,421.29
Apr-18	18,408.05	7,980.95	26,389.00	22,610.57	(3,778.43)	32,114.47	26,033.00	58,147.47	58,295.75	148.28	46,892.37	34,013.95	80,906.32
May-18	21,633.40	9,303.30	30,936.70	28,499.97	(2,436.73)	39,339.03	14,522.00	53,861.03	56,262.27	2,401.24	60,936.94	23,825.30	84,762.24
Jun-18	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul-18	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug-18	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep-18	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct-18	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov-18	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Summer 20:</b>	<b>49,167.50</b>	<b>18,557.55</b>	<b>67,725.05</b>	<b>61,457.41</b>	<b>(6,267.64)</b>	<b>89,410</b>	<b>47,052</b>	<b>136,462</b>	<b>134,632</b>	<b>(1,829.66)</b>	<b>130,480.30</b>	<b>65,610</b>	<b>196,090</b>

cumulative diff should equal the last day or two of Parkeon cash transactions for the month

v DSS 6/13/18

cumulative diff should equal the last day or two of Parkeon ccard transactions for the month

v DSS 6/13/18

Summer 2015 Parking Lot Lease Rev was	177,148
Summer 2015 on-street Collections were	254,643
	<u>431,791</u>
Summer 2016 Parking Lot Collections were	286,651
Summer 2016 On-street Collections were	366,106
	<u>652,757</u>
Summer 2017 Parking Lot Collections were	324,159
Summer 2017 On-street Collections were	372,930
	<u>697,089</u>

<b>Compare to Summer 2017</b> (Lot rates went from \$10/\$8 daily in 2017 to \$1 hrly in 2018)			
	<b>STREET</b>	<b>LOTS</b>	<b>TOTAL</b>
YTD May Summer 2017	118,017	113,158	231,175
YTD May Summer 2018	130,480	65,610	196,090
Increase / (Decrease)	12,463	(47,548)	(35,085)

<b>New Revenue from Hotel Parking in 2018</b>	
March	4,283
April	7,457
May	9,080
<b>YTD Total</b>	<b>20,820</b>

City of Isle of Palms  
FY17-FY18 Beach Restoration Project

Check Number	Check Date	Payee	Description of Work	Engineering/ Permitting/ Project Mgt (CSE Contract P2453-01)	Mobilization (Great Lakes Contract Amt)	Nourishment (Great Lakes Contract Amt)	Construction Contingency	Post Project Monitoring (Estimate)	General Contingency, Legal & Public Safety Costs	Total Project
<b>CSE Estimate of Complete Project Cost as of 1/1/18</b>				<b>831,343</b>	<b>3,415,000</b>	<b>8,460,000</b>	<b>-</b>	<b>200,000</b>	<b>79,657</b>	<b>12,986,000</b>
<b>Change Order - IRMA sand loss / FEMA Project (NOTE A)</b>				<b>30,000</b>		<b>1,700,586</b>			<b>-</b>	<b>1,730,586</b>
<b>Updated Project Cost</b>				<b>861,343</b>	<b>3,415,000</b>	<b>10,160,586</b>	<b>-</b>	<b>200,000</b>	<b>79,657</b>	<b>14,716,586</b>

**Actual Project Spending:**

174	1/25/2016	CSE	Design/permitting- P2453-Dec15	7,300						7,300
176	3/7/2016	CSE	Design/permitting- P2453-Jan16	16,049						16,049
177	4/26/2016	CSE	Design/permitting-P2453-Mar16	13,958						13,958
1002	6/8/2016	CSE	Design/permitting-P2453-Apr16	13,496						13,496
1003	6/16/2016	CSE	Design/permitting-P2453-Feb16	17,753						17,753
1004	6/30/2016	CSE	Design/permitting-P2453-May16	29,401						29,401
1005	8/11/2016	CSE	Design/permitting-P2453-Jun16	28,195						28,195
1007	9/9/2016	CSE	Design/permitting-P2453-Jul 16	8,771						8,771
1010	10/12/2016	CSE	Design/permitting-P2453-Aug 16	22,763						22,763
1011	11/29/2016	CSE	Design/permitting-P2453-Sept 16	32,285						32,285
1013	12/28/2016	CSE	Maps, aerials, etc P2453	4,795						4,795
1013	12/28/2016	CSE	Sediment sample proc P2453	6,527						6,527
182	1/20/2017	CSE	Design/permitting-P2453-01 Nov16	4,519						4,519
xfer	1/31/2017	City of Isle of Palms	postage for stakeholder letters						88	88
185	2/7/2017	CSE	Design/permitting Dec16	9,897						9,897
xfer	2/28/2017	City of Isle of Palms	paper and printing of letters, ups						502	502
187	3/7/2017	Chris Jones	professional fees, public access						990	990
194	3/24/2017	CSE	professional svcs - Jan17	4,211						4,211
194	3/24/2017	CSE	prof svcs, cultural resource srvy	58,089						58,089
194	3/24/2017	CSE	professional svcs - Feb17	4,295						4,295
198	5/9/2017	CSE	professional svcs - Mar17	9,625						9,625
200	6/26/2017	CSE	professional svcs - Apr17	5,500						5,500
201	8/4/2017	CSE	professional svcs - May17	22,658						22,658
203	8/4/2017	Post & Courier	project related advertising						126	126
204	8/18/2017	CSE	professional svc June 2017	42,085						42,085
206	9/29/2017	CSE	professional svcs - July 2017	39,800						39,800
207	10/10/2017	CSE	professional svcs - Aug 2017	31,885						31,885
209	11/29/2017	CSE	professional svcs - Sept 2017	6,712						6,712
210	12/14/2017	CSE	professional svc - Oct 2017	15,993						15,993
211	1/24/2018	Allegra Design & Mktg	project signage						164	164
212	1/24/2018	Great Lakes Dock & Dredge	pay application #1		1,844,100					1,844,100
213	2/2/2018	CSE	professional svc - Dec 2017	14,792						14,792

City of Isle of Palms  
FY17-FY18 Beach Restoration Project

Check Number	Check Date	Payee	Description of Work	Engineering/ Permitting/ Project Mgt (CSE Contract P2453-01)	Mobilization (Great Lakes Contract Amt)	Nourishment (Great Lakes Contract Amt)	Construction Contingency	Post Project Monitoring (Estimate)	General Contingency, Legal & Public Safety Costs	Total Project
214	2/16/2018	Great Lakes Dredge & Dock	pay application #2			2,825,075				2,825,075
215	2/26/2018	Prism Photo & Framing	photo enlargement						107	107
216	3/9/2018	CSE	professional svc - Jan 2018	44,607						44,607
217	3/21/2018	Great Lakes Dredge & Dock	pay application #3			3,124,030				3,124,030
218	4/6/2018	CSE	professional svc - Feb 2018	53,916						53,916
219	5/2/2018	Great Lakes Dredge & Dock	pay application #4		1,370,900	4,211,480				5,582,380
220	5/8/2018	CSE	professional svcs - Mar 2018	48,148						48,148
221	5/8/2018	Great Lakes Dredge & Dock	pay application #5		200,000					200,000
223	5/11/2018	Sign Design	"caution soft sand" signs						567	567
224	6/14/2018	CSE	professional svcs - Apr 2018	33,497						33,497
various	various	Halversen & Associates	FY17 & FY18 legal services for beach proj						10,716	10,716
various	various	BB&T	FY17 & FY18 bank service charges						185	185
<b>Total Project Spending:</b>				651,520	3,415,000	10,160,586	-	-	13,444	14,240,550

Remaining to Spend

<b>209,823</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>66,213</b>	<b>476,036</b>
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Proposed Funding Sources:

	FY18 Budget	Stakeholder Funds Collected	June 2017 Change	July 2017 Change	Sept 2017 Changes	Replace Loan with BPFee	Adjs to Fema Reimb based on Proj Actual	Est Funding Available	
New Stakeholder \$	5,000,025	5,000,025						5,000,025	
Old Stakeholder \$ held by City	199,975	240,056						240,056	
City Funds on hand (in Beach Maint & Beach Preser. Funds)	1,671,978							1,671,978	
<b>City Funds financed with potential loan</b>	<b>1,200,000</b>					<b>(1,200,000)</b>		<b>-</b>	
Estimated State of SC Contribution (PRT Grant)	6,932,000		(3,549,184)		(400,213)		-	2,982,603	100% received
Estimated FEMA contribution for MATTHEW (75%)	-			2,964,255	(1,069,705)		(209,013)	1,685,537	57% received
Estimated SC local match to FEMA MATTHEW contribution				592,851	38,666		(69,671)	561,846	57% received
Estimated FEMA contribution for IRMA (75%)								1,275,439	100% received
<b>Wild Dunes LLC contribution for IRMA (part of 25% local share)</b>								<b>150,000</b>	<b>100% received</b>
<b>City Funds from Beach Preservation Fee (plug)</b>						<b>799,836</b>	<b>(145,878)</b>	<b>653,958</b>	
Interest on Beach Maintenance & Beach Restoration Funds	100							69,108	
	15,004,078							<b>14,290,550</b>	

(NOTE A) FEMA IRMA reimbursement:

276,518.00	cubic yards of sand
6.15	GLDD change order price
<b>1,700,585.70</b>	<b>FEMA IRMA Project Total</b>
-	Construction Administration & Engineering
-	Direct Admin Costs
<b>1,700,585.70</b>	<b>Total FEMA IRMA project (at a rate of 75/25)</b>

Current estimate of total project cost for period ending 6/30/18 (14,290,550)

1,275,439.28	75% Federal Share (Received in June 2018)
150,000.00	25% Local Share - Paid by Wild Dunes LLC
275,146.43	25% Local Share - Paid by City of IOP
<b>1,700,585.70</b>	

Difference (0)

**City of Isle of Palms**  
**Phase II Drainage - 45th - 52nd Avenue**

G/L Account: 204640.5084

**PROJECT COST:**

Design & Engineering Contract - Phase II - 45th to 52nd Avenues  
 First Contract Amendment (bid package, easements, permitting, technical support during construction, etc)  
 Low Bid Received with 15% Contingency, less change orders  
 Potential Change Order - relocate water pipe

**SUBTOTAL ESTIMATED COST:**

**PROJECT EXPENDITURES:**

Inv. Date	Check #	Vendor	Description of Work
4/9/12	2818	Eadie's Construction	45th - 52nd Ave, TB inspection
4/25/12	2820	CSE	Phase II engineering, drawings
5/25/12	2826	CSE	Phase II engineering, drawings
6/25/12	2837	CSE	engineering, wetlands survey
7/25/12	2845	CSE	engineering, survey, wetlands & drawings
8/27/12	2854	CSE	survey, drawings and postage
9/25/12	2867	CSE	engineering and drawings
10/25/12	2872	CSE	engineering and surveys
11/26/12	2874	CSE	engineering, surveys, & wetlands
1/16/13	2881	CSE	engineering, drawings & wetlands
2/7/13	2887	CSE	engineering, drawings & wetlands
2/25/13	2891	CSE	engineering, survey & drawings
5/28/13	2914	CSE	engineering
6/25/13	2920	CSE	engineering
9/25/13	2932	CSE	engineering services
10/25/13	2935	CSE	engineering services
11/25/14	2980	CSE	engineering services
3/10/15	2990	Halversen & Associates	legal expenses related to easements
5/31/15	3002	Halversen & Associates	legal expenses related to easements
6/30/15	3012	Halversen & Associates	legal expenses related to easements
11/25/15	3036	CSE	eng svcs, drinking water & well issues w/ SC DHEC
12/28/15	3045	CSE	eng svcs, meeting with HOA
12/29/15	3046	Halversen & Associates	Drainage related legal fees Nov & Dec 2015
1/31/16	3058	Halversen & Associates	Drainage related legal fees Jan 2016
2/21/16	3068	Halversen & Associates	Drainage related legal fees Golf Cart Easement
3/1/16	3076	Halversen & Associates	Drainage related legal fees Golf Cart Easement
5/25/16	3089	CSE	eng svcs, site meeting WDYH easement
5/16/16	3090	Halversen & Associates	Legal fees, WDYH meeting, golf cart/IOPWSC easements
6/27/16	3096	CSE	revised drawing exhibits
6/28/16	3101	Halversen & Associates	Drainage related legal fees for June 2016
7/26/16	3103	CSE	Wild Dunes expansion meeting
9/26/16	3110	CSE	Wild Dunes expansion meeting, plan review
1/25/17	3130	CSE	Eng svcs, Phase II drainage

Phase II Drainage Project			
45th-52nd Ave			
Engineering & Design	Construction	Contingency	Total
169,000			169,000
30,000			30,000
	2,381,000	328,150	2,709,150
		29,000	29,000
<b>199,000</b>	<b>2,381,000</b>	<b>357,150</b>	<b>2,937,150</b>

1,950			1,950
8,308			8,308
13,875			13,875
14,000			14,000
12,666			12,666
8,960			8,960
8,531			8,531
14,500			14,500
13,500			13,500
12,747			12,747
15,524			15,524
4,529			4,529
4,000			4,000
2,000			2,000
314			314
918			918
5,310			5,310
		1,705	1,705
		1,641	1,641
		12	12
100			100
180			180
		281	281
		540	540
		206	206
		96	96
400			400
		900	900
300			300
		108	108
625			625
1,225			1,225
1,540			1,540

**City of Isle of Palms**  
**Phase II Drainage - 45th - 52nd Avenue**

G/L Account: 204640.5084

**PROJECT COST:**

4/25/17	3158	CSE	Drainage Phase II permit, drawings for bid package
5/25/17	3179	CSE	Bid package preparation
6/26/17	3177	CSE	Finalize bid package and advertisement
7/25/17	3183	CSE	Bid opening, review of tabulation
9/1/17	3194	CSE	Met with IOPWSC, prepare grant info
9/25/17	47982	CSE	preconstruction meeting
10/25/17	50205	CSE	property owners meeting, sketch flap gate
11/2/17	50195	IPW	construction pay app #1
11/27/17	50366	CSE	project management
12/22/17	50458	IPW Construction Group	construction pay app #2
12/27/17	50616	CSE	professional services & project mgt
2/5/18	50785	IPW Construction Group	construction pay app #3
2/26/18	50891	CSE	professional services & project mgt
2/28/18	50946	IPW	construction pay app #4
3/26/18	51084	CSE	professional services & project mgt
4/2/18	51223	IPW	construction pay app #5
4/25/18	51307	CSE	professional services & project mgt
5/8/18	51480	IPW	construction pay app #6
5/25/18	51592	CSE	professional services & project mgt
6/30/18	various	Halversen & Associates	legal expense related to project, FY16-FY18

Phase II Drainage Project 45th-52nd Ave			
Engineering & Design	Construction	Contingency	Total

600			600
12,590			12,590
4,687			4,687
2,837			2,837
1,292			1,292
1,054			1,054
524			524
	214,032		214,032
2,628			2,628
	113,388		113,388
450		400	850
	90,001		90,001
2,100			2,100
	83,772		83,772
3,506			3,506
	145,934		145,934
3,000			3,000
	213,316		213,316
750			750
		6,469	6,469

**PROJECT FUNDING:**

Residual funding, Phase I	81,738
FY13 City Reserve	87,262
FY14 City Reserve	200,000
FY15 City Budgeted Reserve	200,000
FY16 City Budgeted Reserve	200,000
FY17 City Budgeted Reserve	200,000
FY18 Muni Atax Budgeted Expense	552,289
FY18 City Budgeted Reserve (CPF)	135,967
CTC Grant Award for construction, Sept 2013	100,000
CTC Grant Award for construction, FY16	100,000
Rural Infrastructure Grant FY17	500,000
	<u>2,357,256</u>

**SUBTOTAL SPENDING:**

**REMAINING TO SPEND:**

182,018.14	860,441.98	12,358.35	1,054,818.47
16,981.86	1,520,558.02	344,791.65	1,882,331.53

Total project funding	2,357,256
Total project spending to date	(1,054,818)
Total estimated remaining to spend	<u>(1,882,332)</u>
Shortfall	(579,894)
Less 6/30/17 reserve for General Drainage/Roads	(323,068)
Less request from Chas County	<u>(193,184)</u>
Remaining shortfall (currently < avail contingency)	(63,642)



**City of Isle of Palms  
Marina Bulkhead Rehabilitation**

<b>FY18 Budget for Bulkhead Rehab</b>	<b>356,500</b>
<b>Contracts/Change Orders/Legal &amp; Misc</b>	<b>(309,994)</b>
<b>Budget Funds Remaining</b>	<b>46,507</b>

**Contracts and Change Orders Received:**

JMT Engineering	Construction Administration
Martin & Son Contracting	Construction
Martin & Son Change Order #1	sod, remove pavers, correct sunken slab
Martin & Son Change Order #2	seal wall behind restaurant
Martin & Son Change Order #3	remove unforeseen timber debris
Martin & Son minimum charge	minimum charge for pump truck, work stopped
Legal & Miscellaneous Estimates	

Construction Admin	Bulkhead Rehab	Legal & Misc Expenses	Total
20,070			20,070
-	250,000		250,000
	23,080		23,080
	2,896		2,896
	2,708		2,708
	1,240		1,240
		10,000	10,000
<b>20,070</b>	<b>279,924</b>	<b>10,000</b>	<b>309,994</b>

**Project Expenditures:**

Invoice Date	Payee	Description of Work
--------------	-------	---------------------

1/26/2018	JMT	engineering services - Dec 2017	663	663
2/1/2018	JMT	engineering services - Jan 2017	1,485	1,485
2/26/2018	Martin & Son Contracting	pay app #1		75,000
3/20/2018	Martin & Son Contracting	pay app #2		87,000
3/20/2018	Martin & Son Contracting	remaining on pay app #1		500
3/27/2018	JMT	engineering services	2,950	2,950
4/1/2018	JMT	engineering services	3,718	3,718
4/12/2018	Martin & Son Contracting	pay app #3		70,000
5/1/2018	Martin & Son Contracting	change order #2		2,896
5/8/2018	Martin & Son Contracting	pay app #4		40,580
5/9/2018	Martin & Son Contracting	change order #3		2,708
5/9/2018	Martin & Son Contracting	pump truck		1,240
5/10/2018	JMT	engineering services	2,083	2,083
5/23/2018	The Greenery	sod installation		4,435

Total paid	10,898	279,923	4,435	295,256
Remaining on contracts	9,173	0	5,565	14,738

**City of Isle of Palms  
 Replace (6) Underground Fuel Storage Tanks & PWks Fuel Canopy  
 IOP Public Works (2) and IOP Marina (4)**

FY18 Budget for Public Works UST Replacmnt	246,675
FY18 Budget for Public Works Fuel Canopy	30,000
FY18 Budget for Marina UST Replacement	534,750
FY18 Budget for Marina Dock Fuel Dispensers	25,000
Contracts/Change Orders	(833,329)
<b>Budget Funds Remaining</b>	<b>3,096</b>

**Contracts and Change Orders Received:**

Summit Engineering                      Technical assistance & contract admin  
 Jones & Frank                              Construction (breakdown by location to come)  
 Legal & Miscellaneous expense estimate

Construction Admin	Construction	Legal & Misc	Total
21,737			21,737
	809,592	-	809,592
		2,000	2,000
<b>21,737</b>	<b>809,592</b>	<b>2,000</b>	<b>833,329</b>

**Project Expenditures:**

Invoice Date	Payee	Description of Work
3/1/2018	Summit Engineering Lab	testing related to removal of UST tanks

4,240      4,240

*The Contractor advises that Public Works tanks will arrive in June, so this part of the project will likely carryover into FY18. The Marina tanks will be replaced in October 2018. Both projects will be re-budgeted in FY19.*

Fund 10 GENERAL FUND

GL Number	Description	PERIOD ENDED 05/31/2017	PERIOD ENDED 05/31/2018
*** Assets ***			
	Cash	1,135,828.57	764,119.38
	Investments	1,703,455.90	2,297,560.40
	Accounts Receivable	95,690.17	66,583.69
	Other Assets	34,653.56	21,127.45
	Due From Other Funds	226,564.53	237,385.08
	Total Assets	<u>3,196,192.73</u>	<u>3,386,776.00</u>
*** Liabilities ***			
	Accounts Payable	61,998.07	(37,809.34)
	Liabilities-ST	101,314.29	107,351.38
	Due To Other Funds	5,873.00	718,308.96
	Deferred Inflows	53,207.00	46,473.00
	Total Liabilities	<u>222,392.36</u>	<u>834,324.00</u>
*** Fund Balance ***			
	Unassigned	2,596,714.86	2,762,426.79
	Restricted	333,129.00	372,013.86
	Total Fund Balance	<u>2,929,843.86</u>	<u>3,134,440.65</u>
	Beginning Fund Balance	2,929,843.86	3,134,440.65
	Net of Revenues VS Expenditures	43,956.51	(581,988.65)
	Ending Fund Balance	2,973,800.37	2,552,452.00
	Total Liabilities And Fund Balance	3,196,192.73	3,386,776.00

Fund 20 CAPITAL PROJECTS FUND

GL Number	Description	PERIOD ENDED 05/31/2017	PERIOD ENDED 05/31/2018
*** Assets ***			
	Cash	156,569.52	299,680.57
	Investments	3,466,500.42	2,007,479.24
	Accounts Receivable	0.00	0.00
	Other Assets	0.00	0.00
	Due From Other Funds	0.00	2,304,944.82
	Total Assets	3,623,069.94	4,612,104.63
*** Liabilities ***			
	Accounts Payable	71,545.50	52,962.41
	Due To Other Funds	1,286.08	21.93
	Deferred Inflows	0.00	0.00
	Total Liabilities	72,831.58	52,984.34
*** Fund Balance ***			
	Unassigned	1,880,943.97	2,317,968.39
	Restricted	1,674,157.11	2,223,260.50
	Total Fund Balance	3,555,101.08	4,541,228.89
	Beginning Fund Balance	3,555,101.08	4,541,228.89
	Net of Revenues VS Expenditures	(4,862.72)	17,891.40
	Ending Fund Balance	3,550,238.36	4,559,120.29
	Total Liabilities And Fund Balance	3,623,069.94	4,612,104.63

Fund 30 ACCOMMODATIONS FEE FUND

GL Number	Description	PERIOD ENDED 05/31/2017	PERIOD ENDED 05/31/2018
*** Assets ***			
	Cash	718,162.12	321,500.48
	Investments	1,281,403.96	1,411,767.14
	Accounts Receivable	5,575.00	26,895.00
	Due From Other Funds	5,667.00	32,612.30
	Total Assets	<u>2,010,808.08</u>	<u>1,792,774.92</u>
*** Liabilities ***			
	Accounts Payable	28,959.27	(56,836.17)
	Due To Other Funds	144,464.55	178,525.68
	Total Liabilities	<u>173,423.82</u>	<u>121,689.51</u>
*** Fund Balance ***			
	Unassigned	1,171,531.19	998,800.74
	Restricted	423,960.23	600,875.43
	Total Fund Balance	<u>1,595,491.42</u>	<u>1,599,676.17</u>
	Beginning Fund Balance	1,595,491.42	1,599,676.17
	Net of Revenues VS Expenditures	241,892.84	71,409.24
	Ending Fund Balance	1,837,384.26	1,671,085.41
	Total Liabilities And Fund Balance	<u>2,010,808.08</u>	<u>1,792,774.92</u>

Fund 35 HOSPITALITY TAX FUND

GL Number	Description	PERIOD ENDED 05/31/2017	PERIOD ENDED 05/31/2018
*** Assets ***			
	Cash	276,733.49	347,606.86
	Investments	471,618.12	705,763.30
	Accounts Receivable	0.00	0.00
	Due From Other Funds	0.00	998.96
	Total Assets	<u>748,351.61</u>	<u>1,054,369.12</u>
*** Liabilities ***			
	Accounts Payable	9,205.00	11,192.22
	Due To Other Funds	3,047.62	670.67
	Total Liabilities	<u>12,252.62</u>	<u>11,862.89</u>
*** Fund Balance ***			
	Unassigned	603,209.26	822,788.67
	Restricted	25,000.00	50,000.00
	Total Fund Balance	<u>628,209.26</u>	<u>872,788.67</u>
	Beginning Fund Balance	628,209.26	872,788.67
	Net of Revenues VS Expenditures	107,889.73	169,717.56
	Ending Fund Balance	736,098.99	1,042,506.23
	Total Liabilities And Fund Balance	<u>748,351.61</u>	<u>1,054,369.12</u>

Fund 40 VOLUNTEER FIRE DEPT

GL Number	Description	PERIOD ENDED 05/31/2017	PERIOD ENDED 05/31/2018
*** Assets ***			
	Cash	205,131.18	190,873.82
	Accounts Receivable	0.00	0.00
	Other Assets	0.00	0.00
	Due From Other Funds	0.00	0.00
	Total Assets	<u>205,131.18</u>	<u>190,873.82</u>
*** Liabilities ***			
	Accounts Payable	701.20	888.92
	Due To Other Funds	626.78	0.00
	Total Liabilities	<u>1,327.98</u>	<u>888.92</u>
*** Fund Balance ***			
	Unassigned	203,755.94	202,129.15
	Total Fund Balance	<u>203,755.94</u>	<u>202,129.15</u>
	Beginning Fund Balance	203,755.94	202,129.15
	Net of Revenues VS Expenditures	47.26	(12,144.25)
	Ending Fund Balance	203,803.20	189,984.90
	Total Liabilities And Fund Balance	205,131.18	190,873.82

Fund 50 ACCOMMODATIONS TAX

GL Number	Description	PERIOD ENDED 05/31/2017	PERIOD ENDED 05/31/2018
*** Assets ***			
	Cash	237,390.63	125,066.81
	Investments	1,866,211.87	1,754,678.73
	Accounts Receivable	0.00	0.00
	Other Assets	0.00	0.00
	Due From Other Funds	5,550.00	27,830.89
	Total Assets	<u>2,109,152.50</u>	<u>1,907,576.43</u>
*** Liabilities ***			
	Accounts Payable	34,240.83	2,977.37
	Liabilities-ST	0.00	0.00
	Due To Other Funds	69,379.92	113,988.32
	Deferred Inflows	0.00	0.00
	Total Liabilities	<u>103,620.75</u>	<u>116,965.69</u>
*** Fund Balance ***			
	Unassigned	1,675,055.80	1,566,540.93
	Restricted	423,960.22	600,875.42
	Total Fund Balance	<u>2,099,016.02</u>	<u>2,167,416.35</u>
	Beginning Fund Balance	2,099,016.02	2,167,416.35
	Net of Revenues VS Expenditures	(93,484.27)	(376,805.61)
	Ending Fund Balance	2,005,531.75	1,790,610.74
	Total Liabilities And Fund Balance	2,109,152.50	1,907,576.43

Fund 55 BEACH RESTORATION FUND

GL Number	Description	PERIOD ENDED 05/31/2017	PERIOD ENDED 05/31/2018
*** Assets ***			
	Cash	608,819.36	32,120.41
	Investments	4,504,976.78	0.00
	Due From Other Funds	0.00	0.00
	Total Assets	<u>5,113,796.14</u>	<u>32,120.41</u>
*** Liabilities ***			
	Accounts Payable	0.00	33,497.06
	Due To Other Funds	164,073.11	2,783,000.00
	Deferred Inflows	113,689.97	0.00
	Total Liabilities	<u>277,763.08</u>	<u>2,816,497.06</u>
*** Fund Balance ***			
	Unassigned	0.00	0.00
	Total Fund Balance	<u>0.00</u>	<u>0.00</u>
	Beginning Fund Balance	0.00	0.00
	Net of Revenues VS Expenditures	4,836,033.06	(2,784,376.65)
	Ending Fund Balance	4,836,033.06	(2,784,376.65)
	Total Liabilities And Fund Balance	<u>5,113,796.14</u>	<u>32,120.41</u>

Fund 57 BEACH MAINTENANCE FUND

GL Number	Description	PERIOD ENDED 05/31/2017	PERIOD ENDED 05/31/2018
*** Assets ***			
	Cash	40,843.59	0.00
	Investments	329,254.69	0.00
	Due From Other Funds	30,003.15	0.00
	Total Assets	<u>400,101.43</u>	<u>0.00</u>
*** Liabilities ***			
	Accounts Payable	0.00	0.00
	Due To Other Funds	0.00	0.00
	Total Liabilities	<u>0.00</u>	<u>0.00</u>
*** Fund Balance ***			
	Unassigned	397,366.80	400,408.67
	Total Fund Balance	<u>397,366.80</u>	<u>400,408.67</u>
	Beginning Fund Balance	397,366.80	400,408.67
	Net of Revenues VS Expenditures	2,734.63	(400,408.67)
	Ending Fund Balance	400,101.43	0.00
	Total Liabilities And Fund Balance	400,101.43	0.00

Fund 58 BEACH PRESERVATION FEE FUND

GL Number	Description	PERIOD ENDED 05/31/2017	PERIOD ENDED 05/31/2018
*** Assets ***			
	Cash	84,557.34	457,854.82
	Investments	1,630,320.03	457,140.12
	Accounts Receivable	0.00	0.00
	Due From Other Funds	235,636.53	0.00
	Total Assets	<u>1,950,513.90</u>	<u>914,994.94</u>
*** Liabilities ***			
	Accounts Payable	0.00	0.00
	Due To Other Funds	30,003.15	0.00
	Total Liabilities	<u>30,003.15</u>	<u>0.00</u>
*** Fund Balance ***			
	Unassigned	1,307,547.23	2,221,183.13
	Total Fund Balance	<u>1,307,547.23</u>	<u>2,221,183.13</u>
	Beginning Fund Balance	1,307,547.23	2,221,183.13
	Net of Revenues VS Expenditures	612,963.52	(1,306,188.19)
	Ending Fund Balance	1,920,510.75	914,994.94
	Total Liabilities And Fund Balance	<u>1,950,513.90</u>	<u>914,994.94</u>

Fund 60 DISASTER RECOVERY RESERVE FUND

GL Number	Description	PERIOD ENDED 05/31/2017	PERIOD ENDED 05/31/2018
*** Assets ***			
	Cash	227,225.90	(223,896.37)
	Investments	2,099,556.24	1,069,881.25
	Accounts Receivable	0.00	637.50
	Due From Other Funds	36.00	1,300,000.00
	Total Assets	<u>2,326,818.14</u>	<u>2,146,622.38</u>
*** Liabilities ***			
	Accounts Payable	1,610.86	0.00
	Due To Other Funds	59,253.00	95,010.49
	Deferred Inflows	11,371.03	11,371.03
	Total Liabilities	<u>72,234.89</u>	<u>106,381.52</u>
*** Fund Balance ***			
	Unassigned	<u>2,292,978.96</u>	<u>2,367,726.81</u>
	Total Fund Balance	<u>2,292,978.96</u>	<u>2,367,726.81</u>
	Beginning Fund Balance	2,292,978.96	2,367,726.81
	Net of Revenues VS Expenditures	(38,395.71)	(327,485.95)
	Ending Fund Balance	2,254,583.25	2,040,240.86
	Total Liabilities And Fund Balance	<u>2,326,818.14</u>	<u>2,146,622.38</u>

Fund 61 FEDERAL NARCOTICS FUND

GL Number	Description	PERIOD ENDED 05/31/2017	PERIOD ENDED 05/31/2018
*** Assets ***			
	Cash	5,914.88	4,413.58
	Other Assets	0.00	0.00
	Total Assets	<u>5,914.88</u>	<u>4,413.58</u>
*** Liabilities ***			
	Accounts Payable	0.00	1,036.25
	Due To Other Funds	0.00	0.00
	Total Liabilities	<u>0.00</u>	<u>1,036.25</u>
*** Fund Balance ***			
	Unassigned	6,441.60	5,910.92
	Total Fund Balance	<u>6,441.60</u>	<u>5,910.92</u>
	Beginning Fund Balance	6,441.60	5,910.92
	Net of Revenues VS Expenditures	(526.72)	(2,533.59)
	Ending Fund Balance	5,914.88	3,377.33
	Total Liabilities And Fund Balance	5,914.88	4,413.58

Fund 62 STATE NARCOTICS FUND

GL Number	Description	PERIOD ENDED 05/31/2017	PERIOD ENDED 05/31/2018
*** Assets ***			
	Cash	7,429.87	6,936.33
	Other Assets	0.00	0.00
	Total Assets	<u>7,429.87</u>	<u>6,936.33</u>
*** Liabilities ***			
	Accounts Payable	84.14	0.00
	Due To Other Funds	0.00	0.00
	Total Liabilities	<u>84.14</u>	<u>0.00</u>
*** Fund Balance ***			
	Unassigned	7,863.13	7,341.79
	Total Fund Balance	<u>7,863.13</u>	<u>7,341.79</u>
	Beginning Fund Balance	7,863.13	7,341.79
	Net of Revenues VS Expenditures	(517.40)	(405.46)
	Ending Fund Balance	7,345.73	6,936.33
	Total Liabilities And Fund Balance	7,429.87	6,936.33

Fund 64 VICTIMS ASSISTANCE FUND

GL Number	Description	PERIOD ENDED 05/31/2017	PERIOD ENDED 05/31/2018
*** Assets ***			
	Cash	0.00	19,640.60
	Investments	25,827.17	0.00
	Due From Other Funds	0.00	0.00
	Total Assets	<u>25,827.17</u>	<u>19,640.60</u>
*** Liabilities ***			
	Accounts Payable	587.94	45.70
	Due To Other Funds	0.00	0.00
	Total Liabilities	<u>587.94</u>	<u>45.70</u>
*** Fund Balance ***			
	Unassigned	19,757.48	13,571.19
	Total Fund Balance	<u>19,757.48</u>	<u>13,571.19</u>
	Beginning Fund Balance	19,757.48	13,571.19
	Net of Revenues VS Expenditures	5,481.75	6,023.71
	Ending Fund Balance	25,239.23	19,594.90
	Total Liabilities And Fund Balance	25,827.17	19,640.60

Fund 66 AISLE OF PALMS FUND

GL Number	Description	PERIOD ENDED 05/31/2017	PERIOD ENDED 05/31/2018
*** Assets ***			
	Cash	0.00	300.00
	Investments	14,791.87	0.00
	Accounts Receivable	0.00	0.00
	Due From Other Funds	120.00	0.00
	Total Assets	<u>14,911.87</u>	<u>300.00</u>
*** Liabilities ***			
	Accounts Payable	0.00	0.00
	Due To Other Funds	0.00	0.00
	Total Liabilities	<u>0.00</u>	<u>0.00</u>
*** Fund Balance ***			
	Unassigned	21,887.47	14,937.87
	Total Fund Balance	<u>21,887.47</u>	<u>14,937.87</u>
	Beginning Fund Balance	21,887.47	14,937.87
	Net of Revenues VS Expenditures	(6,975.60)	(14,637.87)
	Ending Fund Balance	14,911.87	300.00
	Total Liabilities And Fund Balance	14,911.87	300.00

Fund 68 RECREATION BUILDING FUND

GL Number	Description	PERIOD ENDED 05/31/2017	PERIOD ENDED 05/31/2018
*** Assets ***			
	Cash	72,722.01	66,229.26
	Accounts Receivable	0.00	0.00
	Due From Other Funds	0.00	0.00
	Total Assets	<u>72,722.01</u>	<u>66,229.26</u>
*** Liabilities ***			
	Accounts Payable	0.00	38.15
	Liabilities-ST	0.00	0.00
	Due To Other Funds	0.00	0.00
	Total Liabilities	<u>0.00</u>	<u>38.15</u>
*** Fund Balance ***			
	Unassigned	71,799.41	71,634.90
	Restricted	0.00	0.00
	Total Fund Balance	<u>71,799.41</u>	<u>71,634.90</u>
	Beginning Fund Balance	71,799.41	71,634.90
	Net of Revenues VS Expenditures	922.60	(5,443.79)
	Ending Fund Balance	72,722.01	66,191.11
	Total Liabilities And Fund Balance	<u>72,722.01</u>	<u>66,229.26</u>

Fund 90 ISLE OF PALMS MARINA

GL Number	Description	PERIOD ENDED 05/31/2017	PERIOD ENDED 05/31/2018
*** Assets ***			
	Cash	109,755.76	(100,200.51)
	Investments	392,948.27	608,120.25
	Accounts Receivable	25,859.00	33,379.00
	Fixed Assets	5,416,382.88	5,647,353.84
	Other Assets	0.00	0.00
	Due From Other Funds	2,675.00	0.00
	Total Assets	<u>5,947,620.91</u>	<u>6,188,652.58</u>
*** Liabilities ***			
	Accounts Payable	22,208.31	6,839.00
	Liabilities-ST	618,979.84	318,109.84
	Due To Other Funds	28,245.00	14,246.00
	Deferred Inflows	0.00	0.00
	Total Liabilities	<u>669,433.15</u>	<u>339,194.84</u>
*** Fund Balance ***			
	Unassigned	4,933,319.28	5,301,389.92
	Restricted	244,477.00	244,477.00
	Total Fund Balance	<u>5,177,796.28</u>	<u>5,545,866.92</u>
	Beginning Fund Balance	5,177,796.28	5,545,866.92
	Net of Revenues VS Expenditures	100,391.48	303,590.82
	Ending Fund Balance	5,278,187.76	5,849,457.74
	Total Liabilities And Fund Balance	<u>5,947,620.91</u>	<u>6,188,652.58</u>

PERIOD ENDING 05/31/2018

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 05/31/17 INCR (DECR)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Account Type: Revenue								
10 4001	PROPERTY TAXES	72,977.09	3,560,161.40	3,650,000.00	71,465.43	3,599,498.56	50,501.44	98.62
10 4002	LOCAL OPTION SALES TAX	104,958.21	508,675.27	715,000.00	60,348.98	535,943.57	179,056.43	74.96
10 4003	PROPERTY TAX DEBT SERVICE PORT	8,922.43	675,533.95	690,000.00	8,326.57	683,791.31	6,208.69	99.10
10 4005	TELECOMMUNICATIONS LICENSES	0.00	21,248.91	24,000.00	66.12	20,073.90	3,926.10	83.64
10 4006	BUSINESS LICENSES	139,116.35	1,103,450.23	1,095,000.00	161,889.51	1,226,473.87	(131,473.87)	112.01
10 4007	INSURANCE LICENSES	11,003.49	24,897.62	636,000.00	13,067.21	33,216.98	602,783.02	5.22
10 4008	PUBLIC UTILITIES	6,715.40	69,960.65	830,000.00	0.00	75,279.19	754,720.81	9.07
10 4009	BUILDING PERMITS	23,796.10	278,658.80	262,000.00	41,098.00	314,099.96	(52,099.96)	119.89
10 4010	ANIMAL LICENSES	185.00	1,615.00	1,900.00	145.00	1,595.00	305.00	83.95
10 4011	RESIDENTIAL RENTAL LICENSES	4,664.62	493,973.66	510,000.00	5,805.28	479,754.36	30,245.64	94.07
10 4013	TRANSPORTATION NETWORK COMPANY	965.89	3,707.37	5,000.00	1,331.13	5,362.51	(362.51)	107.25
10 4075	COURT GENERATED REVENUES	9,690.32	209,686.62	275,000.00	24,523.42	172,027.32	102,972.68	62.56
10 4106	INTERGOVERNMENT TRANSFERS	0.00	14,656.00	0.00	0.00	0.00	0.00	0.00
10 4111	GRANT INCOME	0.00	60,753.00	0.00	1,440.00	83,222.41	(83,222.41)	100.00
10 4115	STATE SHARED FUNDS	22,289.82	71,314.44	100,000.00	(406.12)	70,014.51	29,985.49	70.01
10 4117	STATE SHARED FUNDS-ALCOHO	43,650.00	43,650.00	45,000.00	0.00	25,000.00	20,000.00	55.56
10 4501	MISCELLANEOUS	115.03	2,428.41	900.00	318.54	14,340.68	(13,440.68)	1,593.41
10 4502	PARKING LOT REVENUES	63,115.90	256,977.75	320,000.00	33,981.80	225,336.21	94,663.79	70.42
10 4504	SALE OF ASSETS	0.00	3,677.50	1,000.00	0.00	4,515.00	(3,515.00)	451.50
10 4505	INTEREST INCOME	1,631.21	15,054.61	15,000.00	3,966.43	30,674.48	(15,674.48)	204.50
10 4506	REC. INSTRUCTORS INCOME	10,742.50	154,953.25	166,000.00	10,575.00	168,567.00	(2,567.00)	101.55
10 4507	REC. PROGRAM INCOME	2,087.00	70,431.57	100,000.00	1,071.81	70,975.25	29,024.75	70.98
10 4509	KENNEL FEES	7.00	77.00	100.00	7.00	98.00	2.00	98.00
10 4511	STATE ACC TAX ADMIN FEE	10,987.36	77,303.87	112,000.00	11,771.02	79,719.54	32,280.46	71.18
10 4514	PARKING METER REVENUE	52,980.80	317,533.75	387,000.00	60,920.14	313,201.79	73,798.21	80.93
10 4515	CART PURCHASE REVENUE	900.00	3,150.00	4,000.00	675.00	3,675.00	325.00	91.88
10 4516	ALARM PERMIT REVENUE	175.00	1,395.00	1,500.00	135.00	1,225.00	275.00	81.67
10 4517	BREACH INLET BOAT RAMP FEES	0.00	1,700.00	2,400.00	200.00	1,800.00	600.00	75.00
10 4518	RESIDENTIAL PARKING GUEST BOOK	0.00	720.00	1,000.00	45.00	312.00	688.00	31.20
10 4525	TREE REPLACEMENT COLLECTIONS	0.00	4,950.00	7,500.00	0.00	4,525.00	2,975.00	60.33
10 4901	OPERATING TRANSFERS IN	0.00	861,994.00	1,264,349.00	0.00	993,873.00	270,476.00	78.61
10 5901	OPERATING TRANSFERS OUT	0.00	(100,000.00)	(324,998.00)	0.00	(450,000.00)	125,002.00	138.46
Total Revenue:		591,676.52	8,814,289.63	10,896,651.00	512,767.27	8,788,191.40	2,108,459.60	80.65
Account Type: Expenditure								
10 5001	SALARIES & WAGES	375,644.55	3,960,138.56	4,731,625.00	360,618.39	4,158,266.78	573,358.22	87.88
10 5002	OVERTIME WAGES	32,224.68	464,548.08	468,441.00	38,233.54	491,059.00	(22,618.00)	104.83
10 5003	PART-TIME WAGES	22,755.20	273,581.58	380,643.00	30,758.24	255,107.08	125,535.92	67.02
10 5004	FICA EXPENSE	32,214.49	351,261.02	426,925.00	31,996.48	366,232.48	60,692.52	85.78
10 5005	RETIREMENT EXPENSE	55,269.20	595,913.98	797,989.00	60,667.57	674,578.65	123,410.35	84.53
10 5006	GROUP HEALTH INSURANCE	55,301.82	589,748.91	723,147.00	63,898.10	660,787.25	62,359.75	91.38
10 5007	WORKERS COMPENSATION	0.00	196,072.83	223,743.00	0.00	207,832.00	15,911.00	92.89
10 5009	DEBT SERVICE - PRINCIPAL	0.00	422,000.00	526,000.00	0.00	424,000.00	102,000.00	80.61
10 5010	PRINT AND OFFICE SUPPLIES	3,606.18	50,444.10	59,500.00	3,802.85	51,569.39	7,930.61	86.67
10 5011	DEBT SERVICE - INTEREST	0.00	208,610.54	203,349.00	0.00	197,376.00	5,973.00	97.06
10 5013	BANK SERVICE CHARGES	394.55	5,715.33	6,500.00	590.87	5,746.99	753.01	88.42

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 05/31/17 INCR (DECR)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
10 5014	MEMBERSHIP AND DUES	3,068.00	10,266.37	14,135.00	2,237.67	9,620.27	4,514.73	68.06
10 5015	MEETINGS AND SEMINARS	1,395.00	22,348.13	21,550.00	5,386.45	20,949.92	600.08	97.22
10 5016	VEHICLE, FUEL & OIL	13,890.15	125,568.86	162,000.00	19,486.27	159,341.89	2,658.11	98.36
10 5017	VEHICLE MAINTENANCE	(8,140.15)	134,284.98	204,000.00	42,101.37	172,541.64	31,458.36	84.58
10 5020	ELECTRIC AND GAS	14,966.17	166,450.99	207,400.00	14,827.31	178,445.28	28,954.72	86.04
10 5021	TELEPHONE/CABLE	23,999.53	159,691.38	177,669.00	7,816.42	155,437.50	22,231.50	87.49
10 5022	WATER AND SEWER	1,924.79	20,498.70	25,560.00	1,109.83	29,028.80	(3,468.80)	113.57
10 5025	NON-CAPITAL TOOLS & EQUIPMENT	629.07	13,829.68	12,850.00	3,385.77	11,726.20	1,123.80	91.25
10 5026	MAINT & SERVICE CONTRACTS	12,643.55	167,344.58	234,709.00	18,599.66	186,497.42	48,211.58	79.46
10 5027	MACHINE/EQUIPMENT REPAIR	11,257.88	23,331.56	26,500.00	2,393.15	20,089.06	6,410.94	75.81
10 5041	UNIFORMS	5,919.23	33,663.77	50,165.00	8,594.23	46,091.14	4,073.86	91.88
10 5044	CLEANING/SANITARY SUPPLY	1,641.96	12,932.62	16,500.00	1,633.82	13,252.60	3,247.40	80.32
10 5049	MEDICAL AND LAB	12,403.16	23,115.95	24,200.00	8,273.98	20,619.77	3,580.23	85.21
10 5054	STREET SIGNS	0.00	2,443.88	4,000.00	0.00	1,702.62	2,297.38	42.57
10 5061	ADVERTISING	1,228.29	6,532.04	7,600.00	852.93	3,849.63	3,750.37	50.65
10 5062	INSURANCE	9,522.00	262,464.48	288,279.00	0.00	280,135.82	8,143.18	97.18
10 5063	RENT AND LEASES	1,254.69	15,267.28	21,250.00	1,279.20	14,114.15	7,135.85	66.42
10 5064	EMPLOYEE TRAINING	7,315.89	42,937.50	108,848.00	9,997.35	64,683.96	44,164.04	59.43
10 5065	PROFESSIONAL SERVICES	11,352.15	134,542.94	391,635.00	15,062.84	163,844.84	227,790.16	41.84
10 5066	TEMPORARY LABOR	19,753.50	166,207.90	177,450.00	19,512.00	175,735.72	1,714.28	99.03
10 5067	CONTRACTED SERVICES	0.00	918.32	6,000.00	1,069.98	8,065.11	(2,065.11)	134.42
10 5068	ELECTION EXPENSES	0.00	0.00	1,000.00	0.00	10,512.59	(9,512.59)	1,051.26
10 5079	MISC. & CONTINGENCY	1,435.30	27,595.69	37,510.00	1,191.63	27,949.06	9,560.94	74.51
10 5080	VOLUNTEER FIRE POINTS	0.00	1,218.75	2,000.00	0.00	721.25	1,278.75	36.06
10 5081	CANINE KENNEL EXPENSES	128.58	411.56	1,000.00	0.00	601.71	398.29	60.17
10 5088	5 & UNDER GROUPS	497.28	2,795.11	21,179.00	326.01	22,390.93	(1,211.93)	105.72
10 5089	GARBAGE CART PROCUREMENT	0.00	7,541.40	7,800.00	0.00	9,718.36	(1,918.36)	124.59
10 5091	PROGRAMS	0.00	2,532.45	3,000.00	237.91	2,784.57	215.43	92.82
10 5092	SPECIAL ACTIVITES/EVENTS	1,064.17	20,132.62	22,000.00	261.12	21,605.06	394.94	98.20
10 5093	SUMMER CAMPS	2,956.47	10,322.41	14,500.00	1,171.30	8,062.32	6,437.68	55.60
10 5095	THEME ACTIVITIES	65.06	786.26	2,000.00	196.73	2,098.67	(98.67)	104.93
10 5096	MIDDLE SCHOOL DANCES	(832.00)	1,310.25	2,500.00	1,304.55	2,302.61	197.39	92.10
10 5097	ADULT SPORTS	3,046.63	11,892.86	14,000.00	1,903.82	12,192.43	1,807.57	87.09
10 5098	YOUTH SPORTS	3,785.47	18,693.16	35,000.00	1,308.05	17,799.90	17,200.10	50.86
10 5099	KEENAGERS	229.74	2,423.92	3,000.00	0.00	3,111.63	(111.63)	103.72
Total Expenditure:		735,812.23	8,770,333.12	10,896,651.00	782,087.39	9,370,180.05	1,526,470.95	85.99
Fund 10 - GENERAL FUND:								
TOTAL REVENUES		591,676.52	8,814,289.63	10,896,651.00	512,767.27	8,788,191.40	2,108,459.60	80.65
TOTAL EXPENDITURES		735,812.23	8,770,333.12	10,896,651.00	782,087.39	9,370,180.05	1,526,470.95	85.99
NET OF REVENUES & EXPENDITURES		(144,135.71)	43,956.51	0.00	(269,320.12)	(581,988.65)	581,988.65	100.00

PERIOD ENDING 05/31/2018

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FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 05/31/17 INCR (DECR)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGD USED
Fund 20 - CAPITAL PROJECTS FUND								
Account Type: Revenue								
20 4111	GRANT INCOME	0.00	471,200.00	0.00	0.00	0.00	0.00	0.00
20 4501	MISCELLANEOUS REVENUE	0.00	1,000.00	0.00	1,091,945.34	1,166,945.34	(1,166,945.34)	100.00
20 4505	INTEREST INCOME	3,111.10	26,026.76	23,000.00	3,466.18	45,176.49	(22,176.49)	196.42
20 4901	OPERATING TRANSFERS IN	0.00	100,000.00	324,998.00	0.00	450,000.00	(125,002.00)	138.46
Total Revenue:		3,111.10	598,226.76	347,998.00	1,095,411.52	1,662,121.83	(1,314,123.83)	477.62
Account Type: Expenditure								
20 5013	BANK SERVICE CHARGES	0.00	0.00	60.00	0.00	0.00	60.00	0.00
20 5017	VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	8,526.46	(8,526.46)	100.00
20 5025	NON-CAPITAL TOOLS & EQUIPMENT	873.43	41,827.96	74,950.00	26,119.39	48,251.10	26,698.90	64.38
20 5026	MAINT & SERVICE CONTRACTS	2,621.82	32,290.20	201,466.00	1,682.85	28,857.13	172,608.87	14.32
20 5065	PROFESSIONAL SERVICES	0.00	25,201.40	18,000.00	0.00	19,498.65	(1,498.65)	108.33
20 5079	MISCELLANEOUS	0.00	0.00	75,000.00	0.00	0.00	75,000.00	0.00
20 5084	CIP 42TH-57TH AVE DRAINAGE	0.00	6,741.00	1,656,868.00	160,737.02	667,589.68	989,278.32	40.29
20 5085	CAPITAL OUTLAY	82,280.83	419,778.92	1,298,338.00	53,769.00	760,239.91	538,098.09	58.55
20 5086	DRAINAGE EXPENSE CONTINGENCIES	74,187.50	77,250.00	135,100.00	0.00	111,267.50	23,832.50	82.36
Total Expenditure:		159,963.58	603,089.48	3,459,782.00	242,308.26	1,644,230.43	1,815,551.57	47.52
Fund 20 - CAPITAL PROJECTS FUND:								
TOTAL REVENUES		3,111.10	598,226.76	347,998.00	1,095,411.52	1,662,121.83	(1,314,123.83)	477.62
TOTAL EXPENDITURES		159,963.58	603,089.48	3,459,782.00	242,308.26	1,644,230.43	1,815,551.57	47.52
NET OF REVENUES & EXPENDITURES		(156,852.48)	(4,862.72)	(3,111,784.00)	853,103.26	17,891.40	(3,129,675.40)	0.57

PERIOD ENDING 05/31/2018

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FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 05/31/17 INCR (DECR)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 30 - ACCOMMODATIONS FEE FUND								
Account Type: Revenue								
30 4105	ACCOM. FEE REVENUE	51,166.13	642,176.24	967,000.00	53,213.42	686,718.63	280,281.37	71.02
30 4106	COUNTY ACC. FEE REVENUE	520,000.00	520,000.00	437,000.00	0.00	437,000.00	0.00	100.00
30 4504	SALE OF ASSETS	0.00	5,495.00	0.00	0.00	6,215.00	(6,215.00)	100.00
30 4505	INTEREST INCOME	1,176.12	11,379.27	10,000.00	2,437.62	18,446.79	(8,446.79)	184.47
30 5901	OPERATING TRANSFERS OUT	0.00	(305,336.00)	(648,067.00)	0.00	(529,900.00)	(118,167.00)	81.77
Total Revenue:		572,342.25	873,714.51	765,933.00	55,651.04	618,480.42	147,452.58	80.75
Account Type: Expenditure								
30 5009	DEBT SERVICE - PRINCIPAL	0.00	0.00	68,000.00	0.00	0.00	68,000.00	0.00
30 5010	PRINT AND OFFICE SUPPLIES	229.74	17,191.00	24,300.00	2,569.73	11,602.50	12,697.50	47.75
30 5011	DEBT SERVICE - INTEREST	0.00	4,519.00	7,963.00	0.00	3,981.60	3,981.40	50.00
30 5013	BANK SERVICE CHARGES	4,307.73	22,597.57	25,100.00	3,577.66	22,710.00	2,390.00	90.48
30 5020	ELECTRIC AND GAS	3,710.09	39,473.33	43,800.00	3,494.00	38,223.91	5,576.09	87.27
30 5021	TELEPHONE/CABLE	126.76	1,293.72	19,500.00	591.43	7,724.68	11,775.32	39.61
30 5022	WATER AND SEWER	153.30	1,204.08	3,000.00	1,166.27	4,222.94	(1,222.94)	140.76
30 5025	NON-CAPITAL TOOLS & EQUIPMENT	4,538.66	22,886.47	18,400.00	127.31	13,275.44	5,124.56	72.15
30 5026	MAINT & SERVICE CONTRACTS	26,845.49	67,362.99	177,484.00	12,340.62	55,238.61	122,245.39	31.12
30 5027	MACHINE/EQUIPMENT REPAIR	5,076.17	26,209.96	22,000.00	379.75	11,831.62	10,168.38	53.78
30 5041	UNIFORMS	334.92	932.70	5,000.00	122.90	1,543.21	3,456.79	30.86
30 5054	STREET SIGNS	57.41	33,105.84	39,000.00	10,597.15	33,884.48	5,115.52	86.88
30 5062	INSURANCE	0.00	1,306.00	1,497.00	0.00	1,477.00	20.00	98.66
30 5065	PROFESSIONAL SERVICES	409.50	36,838.97	29,960.00	2,825.97	31,589.63	(1,629.63)	105.44
30 5067	CONTRACTED SERVICES	8,300.61	63,640.20	85,800.00	19,620.54	78,438.51	7,361.49	91.42
30 5079	MISCELLANEOUS	24.16	18,069.96	29,000.00	1,618.00	15,913.73	13,086.27	54.87
30 5085	CAPITAL OUTLAY	35,845.48	275,189.88	1,011,458.00	53,329.00	215,413.32	796,044.68	21.30
Total Expenditure:		89,960.02	631,821.67	1,611,262.00	112,360.33	547,071.18	1,064,190.82	33.95
Fund 30 - ACCOMMODATIONS FEE FUND:								
TOTAL REVENUES		572,342.25	873,714.51	765,933.00	55,651.04	618,480.42	147,452.58	80.75
TOTAL EXPENDITURES		89,960.02	631,821.67	1,611,262.00	112,360.33	547,071.18	1,064,190.82	33.95
NET OF REVENUES & EXPENDITURES		482,382.23	241,892.84	(845,329.00)	(56,709.29)	71,409.24	(916,738.24)	8.45

PERIOD ENDING 05/31/2018

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FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 05/31/17 INCR (DECR)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 35 - HOSPITALITY TAX FUND								
Account Type: Revenue								
35 4108	HOSPITALITY TAX	85,245.93	564,955.22	698,000.00	79,870.15	585,878.21	112,121.79	83.94
35 4504	SALE OF ASSETS	0.00	5,797.50	0.00	0.00	0.00	0.00	0.00
35 4505	INTEREST INCOME	427.28	3,315.85	2,200.00	1,218.59	9,220.09	(7,020.09)	419.10
35 5901	OPERATING TRANSFERS OUT	0.00	(251,322.00)	(594,723.00)	0.00	(134,636.00)	(460,087.00)	22.64
Total Revenue:		85,673.21	322,746.57	105,477.00	81,088.74	460,462.30	(354,985.30)	436.55
Account Type: Expenditure								
35 5009	DEBT SERVICE - PRINCIPAL	0.00	108,000.00	111,000.00	0.00	111,000.00	0.00	100.00
35 5010	PRINT AND OFFICE SUPPLIES	0.00	286.33	500.00	0.00	0.00	500.00	0.00
35 5011	DEBT SERVICE - INTEREST	0.00	17,087.32	23,180.00	0.00	23,180.42	(0.42)	100.00
35 5013	BANK SERVICE CHARGES	4.00	70.60	150.00	0.00	16.00	134.00	10.67
35 5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	24,008.63	31,000.00	2,360.64	8,676.88	22,323.12	27.99
35 5026	MAINT & SERVICE CONTRACTS	8,200.00	52,593.96	193,800.00	11,985.50	72,438.89	121,361.11	37.38
35 5067	CONTRACTED SERVICES	2,010.00	12,810.00	13,000.00	2,010.00	11,055.00	1,945.00	85.04
35 5079	MISCELLANEOUS	0.00	0.00	500.00	0.00	0.00	500.00	0.00
35 5085	CAPITAL OUTLAY	0.00	0.00	143,200.00	7,826.58	64,377.55	78,822.45	44.96
Total Expenditure:		10,214.00	214,856.84	516,330.00	24,182.72	290,744.74	225,585.26	56.31
Fund 35 - HOSPITALITY TAX FUND:								
TOTAL REVENUES		85,673.21	322,746.57	105,477.00	81,088.74	460,462.30	(354,985.30)	436.55
TOTAL EXPENDITURES		10,214.00	214,856.84	516,330.00	24,182.72	290,744.74	225,585.26	56.31
NET OF REVENUES & EXPENDITURES		75,459.21	107,889.73	(410,853.00)	56,906.02	169,717.56	(580,570.56)	41.31

PERIOD ENDING 05/31/2018

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FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 05/31/17 INCR (DECR)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 40 - VOLUNTEER FIRE DEPT								
Account Type: Revenue								
40 4120	VFD 1% REBATE	0.00	152,062.99	121,600.00	0.00	148,223.57	(26,623.57)	121.89
40 4505	INTEREST INCOME	1.57	19.99	25.00	1.47	18.70	6.30	74.80
Total Revenue:		1.57	152,082.98	121,625.00	1.47	148,242.27	(26,617.27)	121.88
Account Type: Expenditure								
40 5010	PRINT AND OFFICE SUPPLIES	0.00	0.00	300.00	0.00	0.00	300.00	0.00
40 5013	BANK SERVICE CHARGES	4.00	41.60	100.00	4.00	44.00	56.00	44.00
40 5014	MEMBERSHIP AND DUES	0.00	4,400.31	5,000.00	0.00	4,381.12	618.88	87.62
40 5021	TELEPHONE/CABLE	74.52	713.62	1,000.00	274.04	2,514.33	(1,514.33)	251.43
40 5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
40 5041	UNIFORMS	0.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00
40 5062	INSURANCE	1,970.25	139,668.89	104,225.00	1,862.33	152,221.11	(47,996.11)	146.05
40 5064	EMPLOYEE TRAINING	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
40 5079	MISCELLANEOUS	87.51	7,211.30	6,000.00	146.28	1,225.96	4,774.04	20.43
Total Expenditure:		2,136.28	152,035.72	121,625.00	2,286.65	160,386.52	(38,761.52)	131.87
Fund 40 - VOLUNTEER FIRE DEPT:								
TOTAL REVENUES		1.57	152,082.98	121,625.00	1.47	148,242.27	(26,617.27)	121.88
TOTAL EXPENDITURES		2,136.28	152,035.72	121,625.00	2,286.65	160,386.52	(38,761.52)	131.87
NET OF REVENUES & EXPENDITURES		(2,134.71)	47.26	0.00	(2,285.18)	(12,144.25)	12,144.25	100.00

PERIOD ENDING 05/31/2018

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FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 05/31/17 INCR (DECR)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGD USED
Fund 50 - ACCOMMODATIONS TAX								
Account Type: Revenue								
50 4105	ACCOMMODATION TAX-RELATED	61,585.74	761,200.41	1,130,000.00	71,773.23	792,604.09	337,395.91	70.14
50 4107	ACCOMMODATION TAX-PROMO	28,424.18	351,323.26	522,000.00	(83,544.25)	365,817.27	156,182.73	70.08
50 4501	MISCELLANEOUS INCOME	0.00	1,750.00	2,000.00	0.00	0.00	2,000.00	0.00
50 4504	SALE OF ASSETS	0.00	5,805.00	5,000.00	0.00	8,930.00	(3,930.00)	178.60
50 4505	INTEREST INCOME	1,611.17	13,949.29	12,000.00	2,744.86	21,273.68	(9,273.68)	177.28
50 5901	OPERATING TRANSFERS OUT	0.00	(405,336.00)	(814,449.00)	0.00	(562,167.00)	(252,282.00)	69.02
Total Revenue:		91,621.09	728,691.96	856,551.00	(9,026.16)	626,458.04	230,092.96	73.14
Account Type: Expenditure								
50 5013	BANK SERVICE CHARGES	4.00	70.60	100.00	0.00	33.66	66.34	33.66
50 5020	ELECTRIC AND GAS	38.58	532.66	950.00	40.82	562.56	387.44	59.22
50 5022	WATER AND SEWER	1,267.44	10,626.02	14,100.00	873.62	9,189.99	4,910.01	65.18
50 5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	1,822.72	7,500.00	0.00	4,974.62	2,525.38	66.33
50 5026	MAINT & SERVICE CONTRACTS	0.00	9,481.23	102,484.00	914.02	4,470.96	98,013.04	4.36
50 5044	CLEANING/SANITARY SUPPLY	1,518.77	6,912.03	7,000.00	1,044.74	4,748.18	2,251.82	67.83
50 5061	ADVERTISING	0.00	5,895.00	33,500.00	0.00	795.00	32,705.00	2.37
50 5062	INSURANCE	0.00	3,688.00	3,971.00	0.00	5,003.00	(1,032.00)	125.99
50 5065	PROFESSIONAL SERVICES	0.00	70.00	70.00	0.00	70.00	0.00	100.00
50 5067	CONTRACTED SERVICES	16,733.24	123,962.40	134,700.00	14,642.52	99,816.63	34,883.37	74.10
50 5077	PROGRAMS/SPONSORSHIPS	20,100.00	38,412.15	115,000.00	12,600.00	37,813.48	77,186.52	32.88
50 5079	MISCELLANEOUS	52.13	12,980.17	20,500.00	267.72	7,994.63	12,505.37	39.00
50 5084	CONSTRUCTION IN PROGRESS	29,307.28	55,426.01	0.00	0.00	4,226.34	(4,226.34)	100.00
50 5085	CAPITAL OUTLAY	20,330.49	130,443.82	1,141,669.00	20,706.35	394,728.12	746,940.88	34.57
50 5090	TOURISM PROMOTION EXP	849.81	373,396.19	547,000.00	33,825.19	385,290.18	161,709.82	70.44
50 5092	SPECIAL ACTIVITIES	5,552.43	48,457.23	52,000.00	721.90	43,546.30	8,453.70	83.74
Total Expenditure:		95,754.17	822,176.23	2,180,544.00	85,636.88	1,003,263.65	1,177,280.35	46.01
Fund 50 - ACCOMMODATIONS TAX:								
TOTAL REVENUES		91,621.09	728,691.96	856,551.00	(9,026.16)	626,458.04	230,092.96	73.14
TOTAL EXPENDITURES		95,754.17	822,176.23	2,180,544.00	85,636.88	1,003,263.65	1,177,280.35	46.01
NET OF REVENUES & EXPENDITURES		(4,133.08)	(93,484.27)	(1,323,993.00)	(94,663.04)	(376,805.61)	(947,187.39)	28.46

PERIOD ENDING 05/31/2018

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 05/31/17 INCR (DECR)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 55 - BEACH RESTORATION FUND								
Account Type: Revenue								
55 4028	DONATIONS OF CASH	0.00	5,000,024.50	5,200,000.00	807,680.95	5,033,264.80	166,735.20	96.79
55 4111	GRANT REVENUE	0.00	0.00	6,932,000.00	0.00	3,851,069.51	3,080,930.49	55.55
55 4505	INTEREST	4,273.97	8,719.57	100.00	144.09	51,361.35	(51,261.35)	1,361.35
55 4513	LOAN PROCEEDS	0.00	0.00	1,200,000.00	0.00	0.00	1,200,000.00	0.00
55 4901	OPERATING TRANSFERS IN	0.00	0.00	1,671,978.00	1,747,067.53	2,150,707.08	(478,729.08)	128.63
Total Revenue:		4,273.97	5,008,744.07	15,004,078.00	2,554,892.57	11,086,402.74	3,917,675.26	73.89
Account Type: Expenditure								
55 5013	BANK SERVICE CHARGES	73.00	110.60	78.00	4.00	93.00	(15.00)	119.23
55 5065	PROFESSIONAL SERVICES	0.00	6,823.95	0.00	0.00	4,914.48	(4,914.48)	100.00
55 5087	BEACH NOURISHMENT	0.00	165,776.46	15,004,000.00	34,063.86	13,865,771.91	1,138,228.09	92.41
Total Expenditure:		73.00	172,711.01	15,004,078.00	34,067.86	13,870,779.39	1,133,298.61	92.45
Fund 55 - BEACH RESTORATION FUND:								
TOTAL REVENUES		4,273.97	5,008,744.07	15,004,078.00	2,554,892.57	11,086,402.74	3,917,675.26	73.89
TOTAL EXPENDITURES		73.00	172,711.01	15,004,078.00	34,067.86	13,870,779.39	1,133,298.61	92.45
NET OF REVENUES & EXPENDITURES		4,200.97	4,836,033.06	0.00	2,520,824.71	(2,784,376.65)	2,784,376.65	100.00

PERIOD ENDING 05/31/2018

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 05/31/17 INCR (DECR)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 57 - BEACH MAINTENANCE FUND								
Account Type: Revenue								
57 4505	INTEREST INCOME	297.17	2,734.63	0.00	0.00	3,230.88	(3,230.88)	100.00
57 5901	OPERATING TRANSFERS OUT	0.00	0.00	(398,985.00)	0.00	(403,639.55)	4,654.55	101.17
Total Revenue:		297.17	2,734.63	(398,985.00)	0.00	(400,408.67)	1,423.67	100.36
Fund 57 - BEACH MAINTENANCE FUND:								
TOTAL REVENUES		297.17	2,734.63	(398,985.00)	0.00	(400,408.67)	1,423.67	100.36
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		297.17	2,734.63	(398,985.00)	0.00	(400,408.67)	1,423.67	100.36

PERIOD ENDING 05/31/2018

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 05/31/17 INCR (DECR)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGD USED
Fund 58 - BEACH PRESERVATION FEE FUND								
Account Type: Revenue								
58 4105	BEACH PRESERVATION FEE	51,166.13	642,176.18	967,000.00	53,213.42	686,718.62	280,281.38	71.02
58 4505	INTEREST INCOME	1,471.97	6,670.79	1,200.00	789.34	22,961.48	(21,761.48)	1,913.46
58 4901	OPERATING TRANSFERS OUT	0.00	0.00	(1,272,993.00)	(1,747,067.53)	(1,747,067.53)	474,074.53	137.24
Total Revenue:		52,638.10	648,846.97	(304,793.00)	(1,693,064.77)	(1,037,387.43)	732,594.43	340.36
Account Type: Expenditure								
58 5009	DEBT SERVICE - PRINCIPAL	0.00	0.00	141,500.00	0.00	0.00	141,500.00	0.00
58 5011	DEBT SERVICE - INTEREST	0.00	0.00	27,000.00	0.00	0.00	27,000.00	0.00
58 5013	BANK SERVICE CHARGES	0.00	0.00	275.00	0.00	0.00	275.00	0.00
58 5026	MAINT & SERVICE CONTRACTS	0.00	60.51	5,000.00	0.00	0.00	5,000.00	0.00
58 5065	PROFESSIONAL SERVICES	0.00	25,822.94	85,000.00	0.00	0.00	85,000.00	0.00
58 5085	CAPITAL OUTLAY	0.00	10,000.00	275,000.00	0.00	268,800.76	6,199.24	97.75
Total Expenditure:		0.00	35,883.45	533,775.00	0.00	268,800.76	264,974.24	50.36
<hr/>								
Fund 58 - BEACH PRESERVATION FEE FUND:								
TOTAL REVENUES		52,638.10	648,846.97	(304,793.00)	(1,693,064.77)	(1,037,387.43)	732,594.43	340.36
TOTAL EXPENDITURES		0.00	35,883.45	533,775.00	0.00	268,800.76	264,974.24	50.36
NET OF REVENUES & EXPENDITURES		52,638.10	612,963.52	(838,568.00)	(1,693,064.77)	(1,306,188.19)	467,620.19	155.76

PERIOD ENDING 05/31/2018

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 05/31/17 INCR (DECR)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGD USED
Fund 60 - DISASTER RECOVERY RESERVE FUND								
Account Type: Revenue								
60 4111	GRANT INCOME	117,570.84	141,094.78	0.00	0.00	637.50	(637.50)	100.00
60 4501	MISCELLANEOUS	0.00	5,146.55	0.00	0.00	(3,862.97)	3,862.97	100.00
60 4505	INTEREST INCOME	1,894.76	17,886.87	18,000.00	1,847.29	27,592.67	(9,592.67)	153.29
Total Revenue:		119,465.60	164,128.20	18,000.00	1,847.29	24,367.20	(6,367.20)	135.37
Account Type: Expenditure								
60 5045	STORM PREPARATION/CLEANUP	1,610.86	197,673.91	5,000.00	0.00	351,450.56	(346,450.56)	7,029.01
60 5058	HURRICANE BUILDING COSTS	0.00	4,850.00	0.00	0.00	402.59	(402.59)	100.00
Total Expenditure:		1,610.86	202,523.91	5,000.00	0.00	351,853.15	(346,853.15)	7,037.06
Fund 60 - DISASTER RECOVERY RESERVE FUND:								
TOTAL REVENUES		119,465.60	164,128.20	18,000.00	1,847.29	24,367.20	(6,367.20)	135.37
TOTAL EXPENDITURES		1,610.86	202,523.91	5,000.00	0.00	351,853.15	(346,853.15)	7,037.06
NET OF REVENUES & EXPENDITURES		117,854.74	(38,395.71)	13,000.00	1,847.29	(327,485.95)	340,485.95	2,519.12

PERIOD ENDING 05/31/2018

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 05/31/17 INCR (DECR)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 61 - FEDERAL NARCOTICS FUND								
Account Type: Revenue								
61 4505	INTEREST	0.04	0.50	1.00	0.00	0.12	0.88	12.00
Total Revenue:		0.04	0.50	1.00	0.00	0.12	0.88	12.00
Account Type: Expenditure								
61 5013	BANK SERVICE CHARGES	4.00	41.60	48.00	0.00	12.00	36.00	25.00
61 5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	0.00	0.00	1,036.25	2,163.90	(2,163.90)	100.00
61 5041	UNIFORMS	485.62	485.62	500.00	0.00	357.81	142.19	71.56
61 5079	MISCELLANEOUS	0.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
Total Expenditure:		489.62	527.22	2,548.00	1,036.25	2,533.71	14.29	99.44
Fund 61 - FEDERAL NARCOTICS FUND:								
TOTAL REVENUES		0.04	0.50	1.00	0.00	0.12	0.88	12.00
TOTAL EXPENDITURES		489.62	527.22	2,548.00	1,036.25	2,533.71	14.29	99.44
NET OF REVENUES & EXPENDITURES		(489.58)	(526.72)	(2,547.00)	(1,036.25)	(2,533.59)	(13.41)	99.47

PERIOD ENDING 05/31/2018

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 05/31/17 INCR (DECR)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 62 - STATE NARCOTICS FUND								
Account Type: Revenue								
62 4505	INTEREST	0.07	0.73	1.00	0.00	0.18	0.82	18.00
Total Revenue:		0.07	0.73	1.00	0.00	0.18	0.82	18.00
Account Type: Expenditure								
62 5013	BANK SERVICE CHARGES	4.00	41.60	48.00	0.00	12.00	36.00	25.00
62 5041	UNIFORMS	476.53	476.53	500.00	0.00	346.63	153.37	69.33
62 5079	MISCELLANEOUS	0.00	0.00	0.00	0.00	47.01	(47.01)	100.00
Total Expenditure:		480.53	518.13	548.00	0.00	405.64	142.36	74.02
Fund 62 - STATE NARCOTICS FUND:								
TOTAL REVENUES		0.07	0.73	1.00	0.00	0.18	0.82	18.00
TOTAL EXPENDITURES		480.53	518.13	548.00	0.00	405.64	142.36	74.02
NET OF REVENUES & EXPENDITURES		(480.46)	(517.40)	(547.00)	0.00	(405.46)	(141.54)	74.12

PERIOD ENDING 05/31/2018

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 05/31/17 INCR (DECR)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGD USED
Fund 64 - VICTIMS ASSISTANCE FUND								
Account Type: Revenue								
64 4112	COURT ASSESSMENTS FOR VICTIMS	395.89	8,166.94	14,000.00	523.19	7,360.91	6,639.09	52.58
64 4505	INTEREST	0.22	2.10	3.00	0.00	0.35	2.65	11.67
64 5901	OPERATING TRANSFERS OUT	0.00	0.00	(14,000.00)	0.00	0.00	(14,000.00)	0.00
Total Revenue:		396.11	8,169.04	3.00	523.19	7,361.26	(7,358.26)	5,375.33
Account Type: Expenditure								
64 5010	PRINT AND OFFICE SUPPLIES	0.00	66.60	100.00	272.48	371.40	(271.40)	371.40
64 5013	BANK SERVICE CHARGES	4.00	41.60	48.00	0.00	16.00	32.00	33.33
64 5014	MEMBERSHIP AND DUES	25.00	60.00	25.00	0.00	0.00	25.00	0.00
64 5021	TELEPHONE/CABLE	0.00	613.60	800.00	45.70	461.15	338.85	57.64
64 5041	UNIFORMS	0.00	373.19	0.00	0.00	0.00	0.00	0.00
64 5064	EMPLOYEE TRAINING	837.94	1,532.30	800.00	0.00	489.00	311.00	61.13
Total Expenditure:		866.94	2,687.29	1,773.00	318.18	1,337.55	435.45	75.44
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Fund 64 - VICTIMS ASSISTANCE FUND:								
TOTAL REVENUES		396.11	8,169.04	3.00	523.19	7,361.26	(7,358.26)	5,375.33
TOTAL EXPENDITURES		866.94	2,687.29	1,773.00	318.18	1,337.55	435.45	75.44
NET OF REVENUES & EXPENDITURES		(470.83)	5,481.75	(1,770.00)	205.01	6,023.71	(7,793.71)	340.32

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 05/31/2018

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 05/31/17 INCR (DECR)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 66 - AISLE OF PALMS FUND								
Account Type: Revenue								
66 4501	MISCELLANEOUS REVENUE	60.00	960.00	1,500.00	270.00	3,750.00	(2,250.00)	250.00
Total Revenue:		60.00	960.00	1,500.00	270.00	3,750.00	(2,250.00)	250.00
Account Type: Expenditure								
66 5013	BANK SERVICE CHARGES	4.00	41.60	75.00	0.00	16.00	59.00	21.33
66 5077	PROGRAMS/SPONSORSHIPS	0.00	1,144.00	2,000.00	0.00	0.00	2,000.00	0.00
66 5085	CAPITAL OUTLAY	0.00	6,750.00	18,000.00	0.00	18,371.87	(371.87)	102.07
Total Expenditure:		4.00	7,935.60	20,075.00	0.00	18,387.87	1,687.13	91.60
Fund 66 - AISLE OF PALMS FUND:								
TOTAL REVENUES		60.00	960.00	1,500.00	270.00	3,750.00	(2,250.00)	250.00
TOTAL EXPENDITURES		4.00	7,935.60	20,075.00	0.00	18,387.87	1,687.13	91.60
NET OF REVENUES & EXPENDITURES		56.00	(6,975.60)	(18,575.00)	270.00	(14,637.87)	(3,937.13)	78.80

PERIOD ENDING 05/31/2018

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 05/31/17 INCR (DECR)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 68 - RECREATION BUILDING FUND								
Account Type: Revenue								
68 4501	MISCELLANEOUS REVENUE	0.00	11,760.00	14,500.00	630.00	11,230.00	3,270.00	77.45
68 4505	INTEREST	0.56	6.10	8.00	0.00	2.15	5.85	26.88
68 4901	OPERATING TRANSFERS IN	0.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00
Total Revenue:		0.56	11,766.10	17,508.00	630.00	11,232.15	6,275.85	64.15
Account Type: Expenditure								
68 5013	BANK SERVICE CHARGES	4.00	41.60	75.00	0.00	16.00	59.00	21.33
68 5065	PROFESSIONAL SERVICES	0.00	0.00	50,000.00	0.00	0.00	50,000.00	0.00
68 5085	CAPITAL OUTLAY	0.00	2,250.00	0.00	0.00	12,237.23	(12,237.23)	100.00
68 5092	SPECIAL ACTIVITIES	427.16	8,551.90	9,500.00	378.51	4,422.71	5,077.29	46.55
Total Expenditure:		431.16	10,843.50	59,575.00	378.51	16,675.94	42,899.06	27.99
Fund 68 - RECREATION BUILDING FUND:								
TOTAL REVENUES		0.56	11,766.10	17,508.00	630.00	11,232.15	6,275.85	64.15
TOTAL EXPENDITURES		431.16	10,843.50	59,575.00	378.51	16,675.94	42,899.06	27.99
NET OF REVENUES & EXPENDITURES		(430.60)	922.60	(42,067.00)	251.49	(5,443.79)	(36,623.21)	12.94

PERIOD ENDING 05/31/2018

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 05/31/17 INCR (DECR)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 90 - ISLE OF PALMS MARINA								
Account Type: Revenue								
90 4501	MISCELLANEOUS INCOME	0.00	15,790.63	0.00	0.00	(15,790.63)	15,790.63	100.00
90 4505	INTEREST INCOME	354.63	3,057.16	2,600.00	1,050.02	7,941.38	(5,341.38)	305.44
90 4610	MARINA STORE LEASE INCOME	12,842.00	74,292.00	75,276.00	6,045.00	69,299.00	5,977.00	92.06
90 4620	MARINA OPERATIONS LEASE INCOME	44,716.00	167,408.00	167,682.00	22,857.00	147,072.00	20,610.00	87.71
90 4630	MARINA RESTAURANT LEASE INCOME	12,988.00	72,952.00	138,940.00	24,000.00	84,726.00	54,214.00	60.98
90 4660	MARINA WAVERUNNER LEASE INCOME	0.00	16,841.60	22,240.00	0.00	16,850.60	5,389.40	75.77
90 4901	OPERATING TRANSFERS IN	0.00	100,000.00	803,890.00	0.00	232,830.00	571,060.00	28.96
Total Revenue:		70,900.63	450,341.39	1,210,628.00	53,952.02	542,928.35	667,699.65	44.85
Account Type: Expenditure								
90 5011	DEBT SERVICE - INTEREST	870.00	12,615.00	10,440.00	435.00	8,700.00	1,740.00	83.33
90 5014	MEMBERSHIP AND DUES	0.00	0.00	300.00	0.00	0.00	300.00	0.00
90 5022	WATER AND SEWER	0.00	660.00	730.00	0.00	660.00	70.00	90.41
90 5026	MAINT & SERVICE CONTRACTS	15,369.31	21,337.71	4,475.00	2,323.84	17,753.13	(13,278.13)	396.72
90 5030	DEPRECIATION	12,384.91	136,234.01	139,547.00	10,127.02	113,920.77	25,626.23	81.64
90 5054	STREET SIGNS	0.00	0.00	200.00	0.00	0.00	200.00	0.00
90 5061	ADVERTISING	2,400.54	4,400.54	10,000.00	1,192.50	3,192.50	6,807.50	31.93
90 5062	INSURANCE	0.00	92,265.40	89,795.00	0.00	79,067.13	10,727.87	88.05
90 5065	PROFESSIONAL SERVICES	5,000.00	82,437.25	12,685.00	2,000.00	16,044.00	(3,359.00)	126.48
90 5079	MISCELLANEOUS	0.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00
Total Expenditure:		36,024.76	349,949.91	272,172.00	16,078.36	239,337.53	32,834.47	87.94
Fund 90 - ISLE OF PALMS MARINA:								
TOTAL REVENUES		70,900.63	450,341.39	1,210,628.00	53,952.02	542,928.35	667,699.65	44.85
TOTAL EXPENDITURES		36,024.76	349,949.91	272,172.00	16,078.36	239,337.53	32,834.47	87.94
NET OF REVENUES & EXPENDITURES		34,875.87	100,391.48	938,456.00	37,873.66	303,590.82	634,865.18	32.35
TOTAL REVENUES - ALL FUNDS		1,592,457.99	17,785,444.04	28,642,176.00	2,654,944.18	22,542,202.16	6,099,973.84	78.70
TOTAL EXPENDITURES - ALL FUNDS		1,133,821.15	11,977,893.08	34,685,738.00	1,300,741.39	27,785,988.11	6,899,749.89	80.11
NET OF REVENUES & EXPENDITURES		458,636.84	5,807,550.96	(6,043,562.00)	1,354,202.79	(5,243,785.95)	(799,776.05)	86.77

PERIOD ENDING 05/31/2018

% Fiscal Year Completed: 91.78

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Revenues								
Dept 3100 - PROPERTY TAXES								
10-3100.4001	PROPERTY TAXES	3,618,975.56	3,560,161.40	3,650,000.00	71,465.43	3,599,498.56	50,501.44	98.62
10-3100.4002	LOCAL OPTION SALES TAX	731,540.42	508,675.27	715,000.00	60,348.98	535,943.57	179,056.43	74.96
10-3100.4003	PROPERTY TAX DEBT SERVICE PORT	682,376.62	675,533.95	690,000.00	8,326.57	683,791.31	6,208.69	99.10
Total Dept 3100 - PROPERTY TAXES		5,032,892.60	4,744,370.62	5,055,000.00	140,140.98	4,819,233.44	235,766.56	95.34
Dept 3210 - LICENSES AND PERMITS								
10-3210.4005	TELECOMMUNICATIONS LICENSES	22,355.66	21,248.91	24,000.00	66.12	20,073.90	3,926.10	83.64
10-3210.4006	BUSINESS LICENSES	1,162,359.12	1,103,450.23	1,095,000.00	161,889.51	1,226,473.87	(131,473.87)	112.01
10-3210.4007	INSURANCE LICENSES	657,872.19	24,897.62	636,000.00	13,067.21	33,216.98	602,783.02	5.22
10-3210.4008	PUBLIC UTILITIES	814,752.84	69,960.65	830,000.00	0.00	75,279.19	754,720.81	9.07
10-3210.4009	BUILDING PERMITS	302,870.80	278,658.80	262,000.00	41,098.00	314,099.96	(52,099.96)	119.89
10-3210.4010	ANIMAL LICENSES	1,780.00	1,615.00	1,900.00	145.00	1,595.00	305.00	83.95
10-3210.4011	RESIDENTIAL RENTAL LICENSES	493,865.56	493,973.66	510,000.00	5,805.28	479,754.36	30,245.64	94.07
10-3210.4013	TRANSPORTATION NETWORK COMPANY	6,405.68	3,707.37	5,000.00	1,331.13	5,362.51	(362.51)	107.25
Total Dept 3210 - LICENSES AND PERMITS		3,462,261.85	1,997,512.24	3,363,900.00	223,402.25	2,155,855.77	1,208,044.23	64.09
Dept 3400 - COURT REVENUES								
10-3400.4075	COURT GENERATED REVENUES	263,440.42	209,686.62	275,000.00	24,523.42	172,027.32	102,972.68	62.56
Total Dept 3400 - COURT REVENUES		263,440.42	209,686.62	275,000.00	24,523.42	172,027.32	102,972.68	62.56
Dept 3450 - REBATES								
10-3450.4106	INTERGOVERNMENT TRANSFERS	14,656.00	14,656.00	0.00	0.00	0.00	0.00	0.00
10-3450.4111	GRANT INCOME	152,298.43	60,753.00	0.00	1,440.00	83,222.41	(83,222.41)	100.00
10-3450.4115	STATE SHARED FUNDS	94,652.61	71,314.44	100,000.00	(406.12)	70,014.51	29,985.49	70.01
10-3450.4117	STATE SHARED FUNDS-ALCOHO	49,400.00	43,650.00	45,000.00	0.00	25,000.00	20,000.00	55.56
Total Dept 3450 - REBATES		311,007.04	190,373.44	145,000.00	1,033.88	178,236.92	(33,236.92)	122.92
Dept 3500 - MISCELLANEOUS								
10-3500.4501	MISCELLANEOUS	2,678.08	2,428.41	900.00	318.54	14,340.68	(13,440.68)	1,593.41
10-3500.4502	PARKING LOT REVENUES	317,837.55	256,977.75	320,000.00	33,981.80	225,336.21	94,663.79	70.42
10-3500.4504	SALE OF ASSETS	3,677.50	3,677.50	1,000.00	0.00	4,515.00	(3,515.00)	451.50
10-3500.4505	INTEREST INCOME	16,656.86	15,054.61	15,000.00	3,966.43	30,674.48	(15,674.48)	204.50
10-3500.4506	REC. INSTRUCTORS INCOME	164,584.25	154,953.25	166,000.00	10,575.00	168,567.00	(2,567.00)	101.55
10-3500.4507	REC. PROGRAM INCOME	91,708.57	70,431.57	100,000.00	1,071.81	70,975.25	29,024.75	70.98
10-3500.4509	KENNEL FEES	77.00	77.00	100.00	7.00	98.00	2.00	98.00
10-3500.4511	STATE ACC TAX ADMIN FEE	114,896.92	77,303.87	112,000.00	11,771.02	79,719.54	32,280.46	71.18
10-3500.4514	PARKING METER REVENUE	389,645.47	317,533.75	387,000.00	60,920.14	313,201.79	73,798.21	80.93
10-3500.4515	CART PURCHASE REVENUE	3,975.00	3,150.00	4,000.00	675.00	3,675.00	325.00	91.88

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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2017-18	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BGD USED
		06/30/2017	05/31/2017	ORIGINAL	MONTH 05/31/18	05/31/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 10 - GENERAL FUND								
Revenues								
10-3500.4516	ALARM PERMIT REVENUE	1,790.00	1,395.00	1,500.00	135.00	1,225.00	275.00	81.67
10-3500.4517	BREACH INLET BOAT RAMP FEES	2,000.00	1,700.00	2,400.00	200.00	1,800.00	600.00	75.00
10-3500.4518	RESIDENTIAL PARKING GUEST BOOK	810.00	720.00	1,000.00	45.00	312.00	688.00	31.20
10-3500.4525	TREE REPLACEMENT COLLECTIONS	7,100.00	4,950.00	7,500.00	0.00	4,525.00	2,975.00	60.33
Total Dept 3500 - MISCELLANEOUS		1,117,437.20	910,352.71	1,118,400.00	123,666.74	918,964.95	199,435.05	82.17
Dept 3900 - OPERATING TRANSFERS								
10-3900.4901	OPERATING TRANSFERS IN	1,142,992.65	861,994.00	1,264,349.00	0.00	993,873.00	270,476.00	78.61
10-3900.5901	OPERATING TRANSFERS OUT	(1,276,837.00)	(100,000.00)	(324,998.00)	0.00	(450,000.00)	125,002.00	138.46
Total Dept 3900 - OPERATING TRANSFERS		(133,844.35)	761,994.00	939,351.00	0.00	543,873.00	395,478.00	57.90
TOTAL REVENUES		10,053,194.76	8,814,289.63	10,896,651.00	512,767.27	8,788,191.40	2,108,459.60	80.65
Expenditures								
Dept 4010 - MAYOR AND COUNCIL								
10-4010.5001	SALARIES & WAGES	17,000.00	17,000.00	17,000.00	0.00	17,000.00	0.00	100.00
10-4010.5004	FICA EXPENSE	1,300.50	1,300.50	1,301.00	0.00	1,300.50	0.50	99.96
10-4010.5005	RETIREMENT EXPENSE	1,271.60	1,271.60	1,492.00	0.00	1,053.36	438.64	70.60
10-4010.5006	GROUP HEALTH INSURANCE	42,632.81	39,090.81	43,205.00	7,017.75	61,042.44	(17,837.44)	141.29
10-4010.5007	WORKERS' COMPENSATION	399.00	399.00	474.00	0.00	440.00	34.00	92.83
Total Dept 4010 - MAYOR AND COUNCIL		62,603.91	59,061.91	63,472.00	7,017.75	80,836.30	(17,364.30)	127.36
Dept 4020 - MAYOR AND COUNCIL								
10-4020.5010	PRINT AND OFFICE SUPPLIES	657.59	485.90	500.00	0.00	1,930.87	(1,430.87)	386.17
10-4020.5014	MEMBERSHIP AND DUES	50.00	50.00	50.00	0.00	0.00	50.00	0.00
10-4020.5015	MEETINGS AND SEMINARS	6,651.30	4,798.05	9,000.00	3,286.20	12,718.27	(3,718.27)	141.31
10-4020.5016	VEHICLE, FUEL & OIL	0.00	0.00	250.00	0.00	0.00	250.00	0.00
10-4020.5021	TELEPHONE/CABLE	2,977.31	2,700.35	3,672.00	200.90	2,316.80	1,355.20	63.09
10-4020.5062	INSURANCE	1,999.00	1,999.00	2,038.00	0.00	1,999.00	39.00	98.09
10-4020.5079	MISCELLANEOUS	4,503.99	4,503.99	4,500.00	0.00	4,448.28	51.72	98.85
10-4020.5088	CITIZENS & EMPLOYEE SERVICES	2,318.58	2,190.47	20,429.00	78.91	21,801.36	(1,372.36)	106.72
Total Dept 4020 - MAYOR AND COUNCIL		19,157.77	16,727.76	40,439.00	3,566.01	45,214.58	(4,775.58)	111.81
Dept 4110 - GENERAL GOVERNMENT								
10-4110.5001	SALARIES & WAGES	420,061.82	364,301.30	464,726.00	36,133.37	416,844.15	47,881.85	89.70
10-4110.5002	OVERTIME WAGES	11,072.57	9,158.17	8,895.00	723.17	15,361.66	(6,466.66)	172.70
10-4110.5003	PART-TIME WAGES	337.00	0.00	18,423.00	0.00	618.50	17,804.50	3.36
10-4110.5004	FICA EXPENSE	31,384.75	27,053.73	37,641.00	2,735.18	31,565.95	6,075.05	83.86
10-4110.5005	RETIREMENT EXPENSE	51,332.48	43,305.10	64,223.00	4,997.75	54,491.08	9,731.92	84.85

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Expenditures								
10-4110.5006	GROUP HEALTH INSURANCE	32,742.84	29,344.32	38,083.00	3,522.24	40,132.04	(2,049.04)	105.38
10-4110.5007	WORKMEN'S COMPENSATION	5,247.00	5,247.00	5,200.00	0.00	5,022.00	178.00	96.58
Total Dept 4110 - GENERAL GOVERNMENT		552,178.46	478,407.60	637,191.00	48,111.71	564,035.38	73,155.62	88.52
Dept 4120 - GENERAL GOVERNMENT								
10-4120.5009	DEBT SERVICE - PRINCIPAL	518,000.00	422,000.00	526,000.00	0.00	424,000.00	102,000.00	80.61
10-4120.5010	PRINT AND OFFICE SUPPLIES	10,782.80	8,261.44	10,000.00	568.08	10,630.83	(630.83)	106.31
10-4120.5011	DEBT SERVICE - INTEREST	215,389.34	208,610.54	203,349.00	0.00	197,376.00	5,973.00	97.06
10-4120.5013	BANK SERVICE CHARGES	6,170.62	5,715.17	6,500.00	590.87	5,746.99	753.01	88.42
10-4120.5014	MEMBERSHIP AND DUES	5,733.58	4,789.58	5,985.00	1,612.67	4,954.05	1,030.95	82.77
10-4120.5015	MEETINGS AND SEMINARS	6,409.56	2,965.66	6,000.00	1,608.43	5,696.31	303.69	94.94
10-4120.5016	VEHICLE, FUEL & OIL	1,432.16	1,199.92	1,750.00	195.64	1,345.86	404.14	76.91
10-4120.5020	ELECTRIC AND GAS	3,672.58	3,150.50	4,000.00	305.58	3,821.19	178.81	95.53
10-4120.5021	TELEPHONE/CABLE	9,878.26	9,203.61	10,952.00	645.20	10,272.38	679.62	93.79
10-4120.5022	WATER AND SEWER	1,670.12	1,523.59	2,120.00	237.59	1,624.60	495.40	76.63
10-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,075.23	704.61	1,250.00	384.16	919.48	330.52	73.56
10-4120.5026	MAINT & SERVICE CONTRACTS	23,021.01	19,025.55	38,935.00	813.11	20,594.26	18,340.74	52.89
10-4120.5027	MACHINE/EQUIPMENT REPAIR	0.00	0.00	1,000.00	0.00	68.64	931.36	6.86
10-4120.5044	CLEANING/SANITARY SUPPLY	1,757.95	1,633.96	2,000.00	155.87	1,424.15	575.85	71.21
10-4120.5049	MEDICAL AND LAB	446.31	321.99	800.00	39.52	277.28	522.72	34.66
10-4120.5061	ADVERTISING	6,971.62	6,532.04	7,600.00	852.93	3,849.63	3,750.37	50.65
10-4120.5062	INSURANCE	19,143.00	19,143.00	21,662.00	0.00	22,069.50	(407.50)	101.88
10-4120.5063	RENT AND LEASES	8,423.34	7,716.92	10,700.00	687.23	7,415.41	3,284.59	69.30
10-4120.5064	EMPLOYEE TRAINING	20,943.92	18,985.26	83,968.00	5,986.20	44,791.65	39,176.35	53.34
10-4120.5065	PROFESSIONAL SERVICES	27,333.88	26,837.83	38,520.00	209.77	34,671.52	3,848.48	90.01
10-4120.5068	ELECTION EXPENSES	0.00	0.00	1,000.00	0.00	10,512.59	(9,512.59)	1,051.26
10-4120.5079	MISC. & CONTINGENCY EXP	12,169.31	10,614.48	17,910.00	111.73	11,134.32	6,775.68	62.17
Total Dept 4120 - GENERAL GOVERNMENT		900,424.59	778,935.65	1,002,001.00	15,004.58	823,196.64	178,804.36	82.16
Dept 4410 - POLICE								
10-4410.5001	SALARIES & WAGES	1,261,562.81	1,116,801.33	1,422,137.00	100,514.09	1,231,873.25	190,263.75	86.62
10-4410.5002	OVERTIME WAGES	138,564.76	121,412.48	122,721.00	10,627.34	139,119.34	(16,398.34)	113.36
10-4410.5003	PART-TIME WAGES	3,860.60	2,805.24	0.00	0.00	2,498.42	(2,498.42)	100.00
10-4410.5004	FICA EXPENSE	105,092.58	92,876.33	118,182.00	8,307.18	103,064.21	15,117.79	87.21
10-4410.5005	RETIREMENT EXPENSE	192,480.98	170,841.81	243,229.00	17,482.25	212,286.97	30,942.03	87.28
10-4410.5006	GROUP HEALTH INSURANCE	177,127.89	147,960.86	211,860.00	15,491.02	170,744.90	41,115.10	80.59
10-4410.5007	WORKMEN'S COMPENSATION	60,877.00	60,877.00	72,876.00	0.00	65,623.50	7,252.50	90.05
Total Dept 4410 - POLICE		1,939,566.62	1,713,575.05	2,191,005.00	152,421.88	1,925,210.59	265,794.41	87.87
Dept 4420 - POLICE								
10-4420.5010	PRINT AND OFFICE SUPPLIES	14,775.65	14,426.77	14,000.00	398.37	12,458.93	1,541.07	88.99

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Fund 10 - GENERAL FUND								
Expenditures								
10-4420.5014	MEMBERSHIP AND DUES	1,542.13	1,342.13	2,500.00	0.00	591.28	1,908.72	23.65
10-4420.5015	MEETINGS AND SEMINARS	12,504.60	12,504.60	2,000.00	59.99	426.90	1,573.10	21.35
10-4420.5016	VEHICLE, FUEL & OIL	61,581.61	55,976.27	75,000.00	9,099.44	80,232.16	(5,232.16)	106.98
10-4420.5017	VEHICLE MAINTENANCE	35,661.08	35,174.16	46,000.00	5,373.18	41,783.88	4,216.12	90.83
10-4420.5020	ELECTRIC AND GAS	30,016.90	25,954.25	31,000.00	2,707.00	28,673.77	2,326.23	92.50
10-4420.5021	TELEPHONE/CABLE	63,261.99	59,644.42	66,153.00	2,129.11	49,809.15	16,343.85	75.29
10-4420.5022	WATER AND SEWER	4,148.34	3,770.08	5,300.00	851.39	5,571.12	(271.12)	105.12
10-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	2,327.19	1,806.73	2,000.00	179.78	1,746.18	253.82	87.31
10-4420.5026	MAINT & SERVICE CONTRACTS	43,716.18	40,583.46	67,499.00	1,669.55	58,282.30	9,216.70	86.35
10-4420.5027	MACHINE/EQUIPMENT REPAIR	4,959.84	4,743.59	8,500.00	647.41	7,319.35	1,180.65	86.11
10-4420.5041	UNIFORMS	19,902.47	14,183.48	20,715.00	3,570.94	19,957.48	757.52	96.34
10-4420.5044	CLEANING/SANITARY SUPPLY	1,772.33	1,286.25	1,750.00	274.97	1,595.44	154.56	91.17
10-4420.5049	MEDICAL AND LAB	3,846.40	2,885.90	4,000.00	559.80	2,782.30	1,217.70	69.56
10-4420.5062	INSURANCE	65,919.08	65,919.08	73,162.00	0.00	62,343.47	10,818.53	85.21
10-4420.5063	RENT AND LEASES	3,328.23	3,042.16	3,300.00	349.48	2,658.44	641.56	80.56
10-4420.5064	EMPLOYEE TRAINING	11,221.67	9,587.74	8,980.00	1,088.10	8,233.11	746.89	91.68
10-4420.5065	PROFESSIONAL SERVICES	11,108.31	11,108.31	85,500.00	3,826.66	7,629.16	77,870.84	8.92
10-4420.5067	CONTRACTED SERVICES	350.00	350.00	5,000.00	1,069.98	8,065.11	(3,065.11)	161.30
10-4420.5079	MISC. & CONTINGENCY EXP	3,854.42	2,037.19	3,250.00	3.00	2,636.36	613.64	81.12
10-4420.5081	CANINE KENNEL EXPENSES	411.56	411.56	1,000.00	0.00	601.71	398.29	60.17
Total Dept 4420 - POLICE		396,209.98	366,738.13	526,609.00	33,858.15	403,397.60	123,211.40	76.60
Dept 4510 - FIRE								
10-4510.5001	SALARIES & WAGES	1,600,542.33	1,434,401.96	1,650,080.00	135,069.09	1,443,611.39	206,468.61	87.49
10-4510.5002	OVERTIME WAGES	334,068.36	297,686.41	297,593.00	25,790.09	308,231.66	(10,638.66)	103.57
10-4510.5003	PART-TIME WAGES	24,594.38	22,258.45	20,000.00	2,486.15	9,923.62	10,076.38	49.62
10-4510.5004	FICA EXPENSE	148,124.80	132,619.90	150,527.00	12,161.03	132,121.78	18,405.22	87.77
10-4510.5005	RETIREMENT EXPENSE	284,061.37	255,247.89	318,676.00	25,287.46	266,238.33	52,437.67	83.55
10-4510.5006	GROUP HEALTH INSURANCE	242,054.11	221,838.92	264,262.00	22,794.77	231,158.90	33,103.10	87.47
10-4510.5007	WORKMEN'S COMPENSATION	77,438.83	77,438.83	86,079.00	0.00	82,304.50	3,774.50	95.62
Total Dept 4510 - FIRE		2,710,884.18	2,441,492.36	2,787,217.00	223,588.59	2,473,590.18	313,626.82	88.75
Dept 4520 - FIRE								
10-4520.5010	PRINT AND OFFICE SUPPLIES	4,930.60	4,566.39	6,500.00	272.74	5,595.02	904.98	86.08
10-4520.5014	MEMBERSHIP AND DUES	2,191.14	1,991.14	2,300.00	0.00	1,786.79	513.21	77.69
10-4520.5015	MEETINGS AND SEMINARS	0.00	0.00	500.00	0.00	146.66	353.34	29.33
10-4520.5016	VEHICLE, FUEL & OIL	17,263.57	15,329.72	19,000.00	1,817.86	16,007.60	2,992.40	84.25
10-4520.5017	VEHICLE MAINTENANCE	72,218.79	59,142.97	70,000.00	27,925.98	49,174.10	20,825.90	70.25
10-4520.5020	ELECTRIC AND GAS	42,074.32	36,188.23	44,500.00	3,378.57	41,018.02	3,481.98	92.18
10-4520.5021	TELEPHONE/CABLE	57,403.29	55,014.98	63,056.00	2,676.08	56,721.08	6,334.92	89.95
10-4520.5022	WATER AND SEWER	9,266.46	8,474.06	10,600.00	1,661.73	10,390.02	209.98	98.02
10-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	5,524.44	5,076.13	4,700.00	1,591.39	5,323.85	(623.85)	113.27
10-4520.5026	MAINT & SERVICE CONTRACTS	56,917.84	53,954.94	65,675.00	8,658.47	54,596.83	11,078.17	83.13

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Fund 10 - GENERAL FUND								
Expenditures								
10-4520.5027	MACHINE/EQUIPMENT REPAIR	9,020.03	8,944.40	10,000.00	1,745.74	10,245.41	(245.41)	102.45
10-4520.5041	UNIFORMS	14,648.77	13,442.92	20,000.00	4,352.51	16,613.85	3,386.15	83.07
10-4520.5044	CLEANING/SANITARY SUPPLY	3,799.38	3,287.54	4,000.00	716.12	3,981.48	18.52	99.54
10-4520.5049	MEDICAL AND LAB	17,939.44	17,144.65	15,000.00	6,732.48	14,225.74	774.26	94.84
10-4520.5062	INSURANCE	94,179.08	94,179.08	101,687.00	0.00	108,073.47	(6,386.47)	106.28
10-4520.5063	RENT AND LEASES	1,582.85	1,440.53	2,500.00	118.20	1,215.55	1,284.45	48.62
10-4520.5064	EMPLOYEE TRAINING	10,557.59	9,957.68	10,000.00	1,826.60	7,527.25	2,472.75	75.27
10-4520.5065	PROFESSIONAL SERVICES	6,052.41	5,372.41	6,000.00	527.50	3,229.00	2,771.00	53.82
10-4520.5079	MISC. & CONTINGENCY EXP	6,628.56	6,210.16	6,000.00	501.90	5,430.36	569.64	90.51
10-4520.5080	VOLUNTEER FIRE POINTS	1,218.75	1,218.75	2,000.00	0.00	721.25	1,278.75	36.06
Total Dept 4520 - FIRE		433,417.31	400,936.68	464,018.00	64,503.87	412,023.33	51,994.67	88.79
Dept 4610 - PUBLIC WORKS								
10-4610.5001	SALARIES & WAGES	505,433.55	449,810.14	518,274.00	39,220.35	467,072.53	51,201.47	90.12
10-4610.5002	OVERTIME WAGES	14,436.88	13,043.85	13,535.00	686.04	15,991.65	(2,456.65)	118.15
10-4610.5004	FICA EXPENSE	39,198.21	34,904.35	40,683.00	2,987.89	36,355.87	4,327.13	89.36
10-4610.5005	RETIREMENT EXPENSE	60,178.99	53,719.25	72,113.00	5,411.29	61,535.53	10,577.47	85.33
10-4610.5006	GROUP HEALTH INSURANCE	66,112.44	61,028.18	68,284.00	5,864.44	63,065.92	5,218.08	92.36
10-4610.5007	WORKMEN'S COMPENSATION	31,766.00	31,766.00	35,865.00	0.00	34,422.00	1,443.00	95.98
Total Dept 4610 - PUBLIC WORKS		717,126.07	644,271.77	748,754.00	54,170.01	678,443.50	70,310.50	90.61
Dept 4620 - PUBLIC WORKS								
10-4620.5010	PRINT AND OFFICE SUPPLIES	586.90	567.05	1,000.00	0.00	600.60	399.40	60.06
10-4620.5014	MEMBERSHIP AND DUES	462.13	62.13	500.00	0.00	59.05	440.95	11.81
10-4620.5015	MEETINGS AND SEMINARS	0.00	0.00	250.00	0.00	0.00	250.00	0.00
10-4620.5016	VEHICLE, FUEL & OIL	51,241.40	46,878.88	58,000.00	7,568.25	54,961.83	3,038.17	94.76
10-4620.5017	VEHICLE MAINTENANCE	66,546.83	39,372.75	85,000.00	8,775.21	79,569.45	5,430.55	93.61
10-4620.5020	ELECTRIC AND GAS	74,255.90	68,242.25	86,900.00	5,811.45	68,843.16	18,056.84	79.22
10-4620.5021	TELEPHONE/CABLE	10,796.90	10,409.58	10,952.00	419.16	11,282.09	(330.09)	103.01
10-4620.5022	WATER AND SEWER	1,926.60	1,662.42	1,700.00	(2,404.45)	6,576.64	(4,876.64)	386.86
10-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	4,367.70	4,044.79	2,000.00	105.05	1,533.44	466.56	76.67
10-4620.5026	MAINT & SERVICE CONTRACTS	2,348.18	2,348.18	9,700.00	58.36	7,375.56	2,324.44	76.04
10-4620.5027	MACHINE/EQUIPMENT REPAIR	7,034.37	7,034.37	4,000.00	0.00	2,036.37	1,963.63	50.91
10-4620.5041	UNIFORMS	7,161.06	6,037.37	7,000.00	670.78	7,980.35	(980.35)	114.01
10-4620.5044	CLEANING/SANITARY SUPPLY	2,584.58	1,659.10	3,500.00	218.02	1,682.15	1,817.85	48.06
10-4620.5049	MEDICAL AND LAB	2,774.13	2,182.76	3,500.00	917.72	2,848.19	651.81	81.38
10-4620.5054	STREET SIGNS	2,443.88	2,443.88	4,000.00	0.00	1,702.62	2,297.38	42.57
10-4620.5062	INSURANCE	31,754.32	31,754.32	37,861.00	0.00	38,315.88	(454.88)	101.20
10-4620.5063	RENT AND LEASES	146.85	134.50	250.00	26.12	452.25	(202.25)	180.90
10-4620.5064	EMPLOYEE TRAINING	0.00	0.00	300.00	0.00	0.00	300.00	0.00
10-4620.5065	PROFESSIONAL SERVICES	1,630.00	1,630.00	2,000.00	1,000.00	1,700.00	300.00	85.00
10-4620.5066	TEMPORARY LABOR	179,551.26	166,207.90	177,450.00	19,512.00	175,735.72	1,714.28	99.03
10-4620.5067	CONTRACTED SERVICES	568.32	568.32	1,000.00	0.00	0.00	1,000.00	0.00

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Expenditures								
10-4620.5079	MISC. & CONTINGENCY EXP	1,256.12	1,256.12	1,000.00	0.00	105.31	894.69	10.53
10-4620.5089	GARBAGE CART PROCUREMENT	7,541.40	7,541.40	7,800.00	0.00	9,718.36	(1,918.36)	124.59
Total Dept 4620 - PUBLIC WORKS		456,978.83	402,038.07	505,663.00	42,677.67	473,079.02	32,583.98	93.56
Dept 4710 - BUILDING, PLANNING, & ENGINEERING								
10-4710.5001	SALARIES & WAGES	240,649.53	212,907.20	245,883.00	18,193.67	216,330.85	29,552.15	87.98
10-4710.5002	OVERTIME WAGES	353.96	191.86	1,409.00	0.00	530.32	878.68	37.64
10-4710.5004	FICA EXPENSE	17,742.42	15,699.81	18,918.00	1,311.35	15,730.53	3,187.47	83.15
10-4710.5005	RETIREMENT EXPENSE	28,178.84	24,789.67	33,533.00	2,467.07	27,283.70	6,249.30	81.36
10-4710.5006	GROUP HEALTH INSURANCE	34,278.54	30,956.00	34,489.00	3,416.18	38,233.82	(3,744.82)	110.86
10-4710.5007	WORKMEN'S COMPENSATION	2,815.00	2,815.00	2,880.00	0.00	2,588.00	292.00	89.86
Total Dept 4710 - BUILDING, PLANNING, & ENGINEERIN		324,018.29	287,359.54	337,112.00	25,388.27	300,697.22	36,414.78	89.20
Dept 4720 - BUILDING, PLANNING & ENGINEERING								
10-4720.5010	PRINT AND OFFICE SUPPLIES	9,979.19	8,444.12	12,500.00	646.12	7,771.37	4,728.63	62.17
10-4720.5014	MEMBERSHIP AND DUES	662.13	612.13	1,000.00	(25.00)	793.78	206.22	79.38
10-4720.5015	MEETINGS AND SEMINARS	14.88	14.88	1,000.00	82.83	401.73	598.27	40.17
10-4720.5016	VEHICLE, FUEL & OIL	3,890.01	3,681.73	4,000.00	501.73	3,809.92	190.08	95.25
10-4720.5017	VEHICLE MAINTENANCE	221.11	221.11	1,000.00	0.00	478.36	521.64	47.84
10-4720.5020	ELECTRIC AND GAS	3,672.63	3,150.54	4,000.00	305.58	3,821.19	178.81	95.53
10-4720.5021	TELEPHONE/CABLE	5,394.81	4,577.26	5,352.00	429.17	4,604.50	747.50	86.03
10-4720.5022	WATER AND SEWER	1,480.19	1,348.65	1,600.00	207.60	1,459.63	140.37	91.23
10-4720.5025	NON-CAPITAL TOOLS & EQUIPMENT	37.67	37.67	300.00	178.69	200.36	99.64	66.79
10-4720.5026	MAINT & SERVICE CONTRACTS	7,435.97	6,449.68	7,500.00	813.11	7,967.10	(467.10)	106.23
10-4720.5027	MACHINE/EQUIPMENT REPAIR	0.00	0.00	500.00	0.00	69.42	430.58	13.88
10-4720.5041	UNIFORMS	361.85	0.00	500.00	0.00	136.47	363.53	27.29
10-4720.5044	CLEANING/SANITARY SUPPLY	417.09	316.22	500.00	67.36	302.27	197.73	60.45
10-4720.5049	MEDICAL AND LAB	120.57	120.57	100.00	0.00	21.23	78.77	21.23
10-4720.5062	INSURANCE	8,704.00	8,704.00	9,085.00	0.00	8,768.50	316.50	96.52
10-4720.5063	RENT AND LEASES	463.98	407.80	800.00	50.34	539.24	260.76	67.41
10-4720.5064	EMPLOYEE TRAINING	1,611.57	1,611.57	1,300.00	225.00	1,077.28	222.72	82.87
10-4720.5065	PROFESSIONAL SERVICES	6,187.10	4,962.10	70,500.00	92.50	5,269.00	65,231.00	7.47
10-4720.5079	MISC. & CONTINGENCY EXP	310.84	303.89	500.00	107.82	457.85	42.15	91.57
Total Dept 4720 - BUILDING, PLANNING & ENGINEERING		50,965.59	44,963.92	122,037.00	3,682.85	47,949.20	74,087.80	39.29
Dept 4810 - RECREATION								
10-4810.5001	SALARIES & WAGES	345,865.92	308,444.86	349,457.00	26,534.22	306,219.05	43,237.95	87.63
10-4810.5002	OVERTIME WAGES	17,608.25	14,390.84	17,838.00	72.83	5,373.57	12,464.43	30.12
10-4810.5003	PART-TIME WAGES	184,353.41	163,493.31	207,400.00	13,377.25	170,642.82	36,757.18	82.28
10-4810.5004	FICA EXPENSE	39,803.91	35,342.12	43,964.00	2,961.67	35,808.40	8,155.60	81.45
10-4810.5005	RETIREMENT EXPENSE	42,493.10	37,739.23	53,195.00	3,914.03	41,559.88	11,635.12	78.13

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Fund 10 - GENERAL FUND								
Expenditures								
10-4810.5006	GROUP HEALTH INSURANCE	58,832.68	53,908.06	56,699.00	5,263.92	50,653.69	6,045.31	89.34
10-4810.5007	WORKMEN'S COMPENSATION	12,391.00	12,391.00	13,427.00	0.00	12,724.00	703.00	94.76
Total Dept 4810 - RECREATION		701,348.27	625,705.42	741,980.00	52,123.92	622,981.41	118,998.59	83.96
Dept 4820 - RECREATION								
10-4820.5010	PRINT AND OFFICE SUPPLIES	10,518.83	9,943.33	10,500.00	1,468.96	9,001.93	1,498.07	85.73
10-4820.5014	MEMBERSHIP AND DUES	1,337.13	1,337.13	1,600.00	650.00	1,328.49	271.51	83.03
10-4820.5015	MEETINGS AND SEMINARS	1,380.94	1,380.94	2,000.00	349.00	1,331.95	668.05	66.60
10-4820.5016	VEHICLE, FUEL & OIL	2,759.76	2,502.34	4,000.00	303.35	2,984.52	1,015.48	74.61
10-4820.5017	VEHICLE MAINTENANCE	433.02	373.99	2,000.00	27.00	1,535.85	464.15	76.79
10-4820.5020	ELECTRIC AND GAS	34,599.65	29,765.22	37,000.00	2,319.13	32,267.95	4,732.05	87.21
10-4820.5021	TELEPHONE/CABLE	15,566.82	14,627.06	13,992.00	977.40	16,847.42	(2,855.42)	120.41
10-4820.5022	WATER AND SEWER	4,022.58	3,719.90	4,240.00	555.97	3,406.79	833.21	80.35
10-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,766.84	1,766.84	1,800.00	240.00	1,296.19	503.81	72.01
10-4820.5026	MAINT & SERVICE CONTRACTS	45,164.39	44,177.92	38,600.00	3,831.45	34,541.40	4,058.60	89.49
10-4820.5027	MACHINE/EQUIPMENT REPAIR	2,745.82	2,609.20	2,500.00	0.00	349.87	2,150.13	13.99
10-4820.5041	UNIFORMS	1,738.66	0.00	1,950.00	0.00	1,402.99	547.01	71.95
10-4820.5044	CLEANING/SANITARY SUPPLY	5,296.28	4,749.55	4,750.00	201.48	4,267.11	482.89	89.83
10-4820.5049	MEDICAL AND LAB	675.08	460.08	800.00	24.46	465.03	334.97	58.13
10-4820.5062	INSURANCE	40,200.00	40,200.00	42,200.00	0.00	37,990.00	4,210.00	90.02
10-4820.5063	RENT AND LEASES	2,856.19	2,525.37	3,700.00	47.83	1,833.26	1,866.74	49.55
10-4820.5064	EMPLOYEE TRAINING	1,674.00	1,602.00	2,300.00	871.45	1,831.19	468.81	79.62
10-4820.5065	PROFESSIONAL SERVICES	105.00	105.00	115.00	0.00	105.00	10.00	91.30
10-4820.5079	MISC. & CONTINGENCY EXP	2,305.27	2,202.03	3,500.00	411.30	3,142.76	357.24	89.79
Total Dept 4820 - RECREATION		175,146.26	164,047.90	177,547.00	12,278.78	155,929.70	21,617.30	87.82
Dept 4830 - RECREATION								
10-4830.5088	5 & UNDER GROUPS	604.64	604.64	750.00	247.10	589.57	160.43	78.61
10-4830.5091	PROGRAMS	2,542.66	2,532.45	3,000.00	237.91	2,784.57	215.43	92.82
10-4830.5092	SPECIAL ACTIVITES/EVENTS	20,553.31	20,132.62	22,000.00	261.12	21,605.06	394.94	98.20
10-4830.5093	SUMMER CAMPS	12,631.01	10,322.41	14,500.00	1,171.30	8,062.32	6,437.68	55.60
10-4830.5095	THEME ACTIVITIES	1,083.58	786.26	2,000.00	196.73	2,098.67	(98.67)	104.93
10-4830.5096	MIDDLE SCHOOL DANCES	1,724.71	1,310.25	2,500.00	1,304.55	2,302.61	197.39	92.10
10-4830.5097	ADULT SPORTS	12,904.86	11,892.86	14,000.00	1,903.82	12,192.43	1,807.57	87.09
10-4830.5098	YOUTH SPORTS	30,005.63	18,693.16	35,000.00	1,308.05	17,799.90	17,200.10	50.86
10-4830.5099	KEENAGERS	2,423.92	2,423.92	3,000.00	0.00	3,111.63	(111.63)	103.72
Total Dept 4830 - RECREATION		84,474.32	68,698.57	96,750.00	6,630.58	70,546.76	26,203.24	72.92
Dept 4910 - JUDICIAL AND LEGAL								
10-4910.5001	SALARIES & WAGES	63,473.46	56,471.77	64,068.00	4,953.60	59,315.56	4,752.44	92.58
10-4910.5002	OVERTIME WAGES	7,425.91	5,329.11	2,946.00	46.44	5,248.66	(2,302.66)	178.16

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Fund 10 - GENERAL FUND								
Expenditures								
10-4910.5003	PART-TIME SALARIES	15,440.92	13,834.08	18,000.00	1,553.84	13,793.08	4,206.92	76.63
10-4910.5004	FICA EXPENSE	6,502.05	5,762.94	6,504.00	489.60	5,781.48	722.52	88.89
10-4910.5005	RETIREMENT EXPENSE	9,901.79	8,725.89	11,528.00	888.70	9,478.24	2,049.76	82.22
10-4910.5006	GROUP HEALTH INSURANCE	6,135.36	5,621.76	6,265.00	527.78	5,720.50	544.50	91.31
10-4910.5007	WORKMEN'S COMPENSATION	248.00	248.00	288.00	0.00	268.00	20.00	93.06
Total Dept 4910 - JUDICIAL AND LEGAL		109,127.49	95,993.55	109,599.00	8,459.96	99,605.52	9,993.48	90.88
Dept 4920 - JUDICIAL AND LEGAL								
10-4920.5010	PRINT AND OFFICE SUPPLIES	3,872.78	3,749.10	4,500.00	448.58	3,579.84	920.16	79.55
10-4920.5014	MEMBERSHIP AND DUES	82.13	82.13	200.00	0.00	106.83	93.17	53.42
10-4920.5015	MEETINGS AND SEMINARS	684.00	684.00	800.00	0.00	228.10	571.90	28.51
10-4920.5021	TELEPHONE/CABLE	3,815.76	3,514.12	3,540.00	339.40	3,584.08	(44.08)	101.25
10-4920.5025	NON-CAPITAL TOOLS & EQUIPMENT	614.27	392.91	800.00	706.70	706.70	93.30	88.34
10-4920.5026	MAINT & SERVICE CONTRACTS	3,480.20	804.85	6,800.00	2,755.61	3,139.97	3,660.03	46.18
10-4920.5062	INSURANCE	566.00	566.00	584.00	0.00	576.00	8.00	98.63
10-4920.5064	EMPLOYEE TRAINING	1,193.25	1,193.25	2,000.00	0.00	1,223.48	776.52	61.17
10-4920.5065	PROFESSIONAL SERVICES	98,959.29	84,527.29	189,000.00	9,406.41	111,241.16	77,758.84	58.86
10-4920.5079	MISC. & CONTINGENCY	509.32	467.83	850.00	55.88	593.82	256.18	69.86
Total Dept 4920 - JUDICIAL AND LEGAL		113,777.00	95,981.48	209,074.00	13,712.58	124,979.98	84,094.02	59.78
Dept 5710 - PARKING METER								
10-5710.5002	OVERTIME WAGES	3,448.75	3,335.36	3,504.00	287.63	1,202.14	2,301.86	34.31
10-5710.5003	PART-TIME WAGES	85,749.75	71,190.50	116,820.00	13,341.00	57,630.64	59,189.36	49.33
10-5710.5004	FICA EXPENSE	6,823.97	5,701.34	9,205.00	1,042.58	4,503.76	4,701.24	48.93
10-5710.5005	RETIREMENT EXPENSE	279.56	279.56	0.00	219.02	651.56	(651.56)	100.00
10-5710.5006	GROUP HEALTH INSURANCE	0.00	0.00	0.00	0.00	35.04	(35.04)	100.00
10-5710.5007	WORKERS COMPENSATION	4,891.00	4,891.00	6,654.00	0.00	4,440.00	2,214.00	66.73
Total Dept 5710 - PARKING METER		101,193.03	85,397.76	136,183.00	14,890.23	68,463.14	67,719.86	50.27
TOTAL EXPENDITURES		9,848,597.97	8,770,333.12	10,896,651.00	782,087.39	9,370,180.05	1,526,470.95	85.99
Fund 10 - GENERAL FUND:								
TOTAL REVENUES		10,053,194.76	8,814,289.63	10,896,651.00	512,767.27	8,788,191.40	2,108,459.60	80.65
TOTAL EXPENDITURES		9,848,597.97	8,770,333.12	10,896,651.00	782,087.39	9,370,180.05	1,526,470.95	85.99
NET OF REVENUES & EXPENDITURES		204,596.79	43,956.51	0.00	(269,320.12)	(581,988.65)	581,988.65	100.00
BEG. FUND BALANCE		2,929,843.86	2,929,843.86	3,134,440.65		3,134,440.65		
END FUND BALANCE		3,134,440.65	2,973,800.37	3,134,440.65		2,552,452.00		

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 20 - CAPITAL PROJECTS FUND								
Revenues								
Dept 3450 - REBATES								
20-3450.4106	INTERGOVERNMENT TRANSFERS	471,200.00	0.00	0.00	0.00	0.00	0.00	0.00
20-3450.4111	GRANT INCOME	0.00	471,200.00	0.00	0.00	0.00	0.00	0.00
Total Dept 3450 - REBATES		471,200.00	471,200.00	0.00	0.00	0.00	0.00	0.00
Dept 3500 - MISCELLANEOUS								
20-3500.4501	MISCELLANEOUS REVENUE	8,099.00	1,000.00	0.00	1,091,945.34	1,166,945.34	(1,166,945.34)	100.00
20-3500.4505	INTEREST INCOME	29,278.17	26,026.76	23,000.00	3,466.18	45,176.49	(22,176.49)	196.42
Total Dept 3500 - MISCELLANEOUS		37,377.17	27,026.76	23,000.00	1,095,411.52	1,212,121.83	(1,189,121.83)	5,270.09
Dept 3900 - OPERATING TRANSFERS								
20-3900.4901	OPERATING TRANSFERS IN	1,176,837.00	100,000.00	324,998.00	0.00	450,000.00	(125,002.00)	138.46
Total Dept 3900 - OPERATING TRANSFERS		1,176,837.00	100,000.00	324,998.00	0.00	450,000.00	(125,002.00)	138.46
TOTAL REVENUES		1,685,414.17	598,226.76	347,998.00	1,095,411.52	1,662,121.83	(1,314,123.83)	477.62
Expenditures								
Dept 4140 - GENERAL GOVERNMENT								
20-4140.5013	BANK SERVICE CHARGES	0.00	0.00	60.00	0.00	0.00	60.00	0.00
20-4140.5025	NON-CAPITAL TOOLS & EQUIPMENT	35,029.52	30,517.74	20,250.00	0.00	4,238.78	16,011.22	20.93
20-4140.5026	MAINT & SERVICE CONTRACTS	15,123.89	15,123.89	2,100.00	0.00	243.50	1,856.50	11.60
20-4140.5065	PROFESSIONAL SERVICES	23,813.90	22,909.40	18,000.00	0.00	15,246.90	2,753.10	84.71
20-4140.5085	CAPITAL OUTLAY	19,689.00	19,689.00	135,000.00	0.00	157,060.00	(22,060.00)	116.34
Total Dept 4140 - GENERAL GOVERNMENT		93,656.31	88,240.03	175,410.00	0.00	176,789.18	(1,379.18)	100.79
Dept 4440 - POLICE								
20-4440.5017	VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	3,629.46	(3,629.46)	100.00
20-4440.5025	NON-CAPITAL TOOLS & EQUIPMENT	2,343.60	2,343.60	6,100.00	2,134.34	2,134.34	3,965.66	34.99
20-4440.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	61,746.00	0.00	3,209.31	58,536.69	5.20
20-4440.5085	CAPITAL OUTLAY	24,248.60	23,129.85	319,250.00	26,120.00	65,143.92	254,106.08	20.41
Total Dept 4440 - POLICE		26,592.20	25,473.45	387,096.00	28,254.34	74,117.03	312,978.97	19.15
Dept 4540 - FIRE								
20-4540.5017	VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	4,897.00	(4,897.00)	100.00
20-4540.5025	NON-CAPITAL TOOLS & EQUIPMENT	4,656.75	3,204.25	14,000.00	10,134.95	14,618.66	(618.66)	104.42
20-4540.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	101,208.00	1,682.85	11,168.32	90,039.68	11.04
20-4540.5065	PROFESSIONAL SERVICES	5,280.00	2,292.00	0.00	0.00	4,251.75	(4,251.75)	100.00
20-4540.5085	CAPITAL OUTLAY	99,058.89	99,058.89	289,750.00	0.00	34,189.35	255,560.65	11.80

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 20 - CAPITAL PROJECTS FUND								
Expenditures								
Total Dept 4540 - FIRE		108,995.64	104,555.14	404,958.00	11,817.80	69,125.08	335,832.92	17.07
Dept 4640 - PUBLIC WORKS								
20-4640.5025	NON-CAPITAL TOOLS & EQUIPMENT	742.17	742.17	0.00	0.00	0.00	0.00	0.00
20-4640.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	15,912.00	0.00	0.00	15,912.00	0.00
20-4640.5079	MISCELLANEOUS	0.00	0.00	75,000.00	0.00	0.00	75,000.00	0.00
20-4640.5084	CIP 42TH-57TH AVE DRAINAGE	26,394.00	6,741.00	1,656,868.00	160,737.02	667,589.68	989,278.32	40.29
20-4640.5085	CAPITAL OUTLAY	243,889.63	213,487.18	433,338.00	0.00	441,697.64	(8,359.64)	101.93
20-4640.5086	DRAINAGE EXPENSE CONTINGENCIES	77,250.00	77,250.00	135,100.00	0.00	111,267.50	23,832.50	82.36
Total Dept 4640 - PUBLIC WORKS		348,275.80	298,220.35	2,316,218.00	160,737.02	1,220,554.82	1,095,663.18	52.70
Dept 4740 - BUILDING, PLANNING, & ENGINEERING								
20-4740.5025	NON-CAPITAL TOOLS & EQUIPMENT	319.73	319.73	0.00	0.00	0.00	0.00	0.00
20-4740.5085	CAPITAL OUTLAY	0.00	0.00	36,000.00	24,949.00	24,949.00	11,051.00	69.30
Total Dept 4740 - BUILDING, PLANNING, & ENGINEERIN		319.73	319.73	36,000.00	24,949.00	24,949.00	11,051.00	69.30
Dept 4840 - RECREATION								
20-4840.5025	NON-CAPITAL TOOLS & EQUIPMENT	2,201.07	4,700.47	34,600.00	13,850.10	27,259.32	7,340.68	78.78
20-4840.5026	MAINT & SERVICE CONTRACTS	22,165.11	17,166.31	20,500.00	0.00	14,236.00	6,264.00	69.44
20-4840.5085	CAPITAL OUTLAY	97,080.50	64,414.00	85,000.00	2,700.00	37,200.00	47,800.00	43.76
Total Dept 4840 - RECREATION		121,446.68	86,280.78	140,100.00	16,550.10	78,695.32	61,404.68	56.17
TOTAL EXPENDITURES		699,286.36	603,089.48	3,459,782.00	242,308.26	1,644,230.43	1,815,551.57	47.52
Fund 20 - CAPITAL PROJECTS FUND:								
TOTAL REVENUES		1,685,414.17	598,226.76	347,998.00	1,095,411.52	1,662,121.83	(1,314,123.83)	477.62
TOTAL EXPENDITURES		699,286.36	603,089.48	3,459,782.00	242,308.26	1,644,230.43	1,815,551.57	47.52
NET OF REVENUES & EXPENDITURES		986,127.81	(4,862.72)	(3,111,784.00)	853,103.26	17,891.40	(3,129,675.40)	0.57
BEG. FUND BALANCE		3,555,101.08	3,555,101.08	4,541,228.89		4,541,228.89		
END FUND BALANCE		4,541,228.89	3,550,238.36	1,429,444.89		4,559,120.29		

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Fund 30 - ACCOMMODATIONS FEE FUND								
Revenues								
Dept 3450 - REBATES								
30-3450.4105	ACCOM. FEE REVENUE	969,974.13	642,176.24	967,000.00	53,213.42	686,718.63	280,281.37	71.02
30-3450.4106	COUNTY ACC. FEE REVENUE	520,000.00	520,000.00	437,000.00	0.00	437,000.00	0.00	100.00
Total Dept 3450 - REBATES		1,489,974.13	1,162,176.24	1,404,000.00	53,213.42	1,123,718.63	280,281.37	80.04
Dept 3500 - MISCELLANEOUS								
30-3500.4504	SALE OF ASSETS	5,495.00	5,495.00	0.00	0.00	6,215.00	(6,215.00)	100.00
30-3500.4505	INTEREST INCOME	12,559.02	11,379.27	10,000.00	2,437.62	18,446.79	(8,446.79)	184.47
Total Dept 3500 - MISCELLANEOUS		18,054.02	16,874.27	10,000.00	2,437.62	24,661.79	(14,661.79)	246.62
Dept 3900 - OPERATING TRANSFERS								
30-3900.5901	OPERATING TRANSFERS OUT	(566,813.65)	(305,336.00)	(648,067.00)	0.00	(529,900.00)	(118,167.00)	81.77
Total Dept 3900 - OPERATING TRANSFERS		(566,813.65)	(305,336.00)	(648,067.00)	0.00	(529,900.00)	(118,167.00)	81.77
TOTAL REVENUES		941,214.50	873,714.51	765,933.00	55,651.04	618,480.42	147,452.58	80.75
Expenditures								
Dept 4120 - GENERAL GOVERNMENT								
30-4120.5009	DEBT SERVICE - PRINCIPAL	64,000.00	0.00	68,000.00	0.00	0.00	68,000.00	0.00
30-4120.5011	DEBT SERVICE - INTEREST	9,038.20	4,519.00	7,963.00	0.00	3,981.60	3,981.40	50.00
30-4120.5013	BANK SERVICE CHARGES	74.60	70.60	100.00	0.00	20.00	80.00	20.00
30-4120.5020	ELECTRIC AND GAS	403.88	375.39	400.00	32.48	326.20	73.80	81.55
30-4120.5026	MAINT & SERVICE CONTRACTS	15,422.06	15,422.06	29,550.00	4,147.50	12,671.50	16,878.50	42.88
30-4120.5054	STREET SIGNS	14,516.00	14,516.00	30,000.00	589.69	21,808.91	8,191.09	72.70
30-4120.5065	PROFESSIONAL SERVICES	510.02	370.02	560.00	0.00	382.63	177.37	68.33
30-4120.5079	MISCELLANEOUS	16,190.05	12,044.37	16,000.00	1,603.89	9,751.97	6,248.03	60.95
30-4120.5085	CAPITAL OUTLAY	19,969.00	19,969.00	2,500.00	0.00	0.00	2,500.00	0.00
Total Dept 4120 - GENERAL GOVERNMENT		140,123.81	67,286.44	155,073.00	6,373.56	48,942.81	106,130.19	31.56
Dept 4420 - POLICE								
30-4420.5021	TELEPHONE/CABLE	453.67	0.00	7,100.00	297.40	4,708.62	2,391.38	66.32
30-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	25,909.36	22,101.21	11,400.00	0.00	10,879.56	520.44	95.43
30-4420.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	30,873.00	0.00	0.00	30,873.00	0.00
30-4420.5067	CONTRACTED SERVICES	12,285.00	9,055.00	22,000.00	3,960.00	15,070.00	6,930.00	68.50
30-4420.5085	CAPITAL OUTLAY	127,292.22	135,974.00	187,625.00	0.00	0.00	187,625.00	0.00
Total Dept 4420 - POLICE		165,940.25	167,130.21	258,998.00	4,257.40	30,658.18	228,339.82	11.84

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Fund 30 - ACCOMMODATIONS FEE FUND								
Expenditures								
30-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	10,657.28	0.00	4,000.00	0.00	0.00	4,000.00	0.00
30-4520.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	50,604.00	0.00	14.44	50,589.56	0.03
30-4520.5085	CAPITAL OUTLAY	46,904.56	54,748.48	122,375.00	0.00	0.00	122,375.00	0.00
Total Dept 4520 - FIRE		57,561.84	54,748.48	176,979.00	0.00	14.44	176,964.56	0.01
Dept 4620 - PUBLIC WORKS								
30-4620.5026	MAINT & SERVICE CONTRACTS	27,243.62	24,977.49	32,957.00	0.00	9,974.22	22,982.78	30.26
30-4620.5054	STREET SIGNS	5,207.20	4,008.81	4,000.00	432.96	687.32	3,312.68	17.18
30-4620.5067	CONTRACTED SERVICES	56,706.04	50,773.20	52,000.00	14,860.54	54,968.51	(2,968.51)	105.71
30-4620.5079	MISCELLANEOUS	5,889.84	5,889.84	5,500.00	0.00	5,974.21	(474.21)	108.62
30-4620.5085	CAPITAL OUTLAY	168,676.76	769.00	691,458.00	53,329.00	215,413.32	476,044.68	31.15
Total Dept 4620 - PUBLIC WORKS		263,723.46	86,418.34	785,915.00	68,622.50	287,017.58	498,897.42	36.52
Dept 4820 - RECREATION								
30-4820.5085	CAPITAL OUTLAY	72,750.00	40,677.50	7,500.00	0.00	0.00	7,500.00	0.00
Total Dept 4820 - RECREATION		72,750.00	40,677.50	7,500.00	0.00	0.00	7,500.00	0.00
Dept 5620 - FRONT BEACH/PUBLIC RESTROOM								
30-5620.5010	PRINT AND OFFICE SUPPLIES	19,912.05	17,191.00	24,300.00	2,569.73	11,602.50	12,697.50	47.75
30-5620.5013	BANK SERVICE CHARGES	27,588.04	22,526.97	25,000.00	3,577.66	22,690.00	2,310.00	90.76
30-5620.5020	ELECTRIC AND GAS	42,532.16	39,097.94	43,400.00	3,461.52	37,897.71	5,502.29	87.32
30-5620.5021	TELEPHONE/CABLE	1,375.68	1,293.72	12,400.00	294.03	3,016.06	9,383.94	24.32
30-5620.5022	WATER AND SEWER	1,406.71	1,204.08	3,000.00	1,166.27	4,222.94	(1,222.94)	140.76
30-5620.5025	NON-CAPITAL TOOLS & EQUIPMENT	785.26	785.26	3,000.00	127.31	2,395.88	604.12	79.86
30-5620.5026	MAINT & SERVICE CONTRACTS	33,247.96	26,963.44	33,500.00	8,193.12	32,578.45	921.55	97.25
30-5620.5027	MACHINE/EQUIPMENT REPAIR	26,301.29	26,209.96	22,000.00	379.75	11,831.62	10,168.38	53.78
30-5620.5041	UNIFORMS	2,576.19	932.70	5,000.00	122.90	1,543.21	3,456.79	30.86
30-5620.5054	STREET SIGNS	14,581.03	14,581.03	5,000.00	9,574.50	11,388.25	(6,388.25)	227.77
30-5620.5062	INSURANCE	1,306.00	1,306.00	1,497.00	0.00	1,477.00	20.00	98.66
30-5620.5065	PROFESSIONAL SERVICES	37,374.61	36,468.95	29,400.00	2,825.97	31,207.00	(1,807.00)	106.15
30-5620.5067	CONTRACTED SERVICES	4,612.00	3,812.00	11,800.00	800.00	8,400.00	3,400.00	71.19
30-5620.5079	MISCELLANEOUS	279.51	135.75	7,500.00	14.11	187.55	7,312.45	2.50
30-5620.5085	CAPITAL OUTLAY	23,051.90	23,051.90	0.00	0.00	0.00	0.00	0.00
Total Dept 5620 - FRONT BEACH/PUBLIC RESTROOM		236,930.39	215,560.70	226,797.00	33,106.87	180,438.17	46,358.83	79.56
TOTAL EXPENDITURES		937,029.75	631,821.67	1,611,262.00	112,360.33	547,071.18	1,064,190.82	33.95

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE		AVAILABLE		% BDT USED
		06/30/2017 NORM (ABNORM)	06/30/2017 NORM (ABNORM)	05/31/2017 NORM (ABNORM)	05/31/2017 NORM (ABNORM)			05/31/2018 NORM (ABNORM)	05/31/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 30 - ACCOMMODATIONS FEE FUND												
	TOTAL REVENUES	941,214.50		873,714.51		765,933.00	55,651.04	618,480.42		147,452.58		80.75
	TOTAL EXPENDITURES	937,029.75		631,821.67		1,611,262.00	112,360.33	547,071.18		1,064,190.82		33.95
	NET OF REVENUES & EXPENDITURES	4,184.75		241,892.84		(845,329.00)	(56,709.29)	71,409.24		(916,738.24)		8.45
	BEG. FUND BALANCE	1,595,491.42		1,595,491.42		1,599,676.17		1,599,676.17				
	END FUND BALANCE	1,599,676.17		1,837,384.26		754,347.17		1,671,085.41				

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS  
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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2017-18	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED	
		06/30/2017 NORM (ABNORM)	05/31/2017 NORM (ABNORM)	ORIGINAL BUDGET	MONTH 05/31/18 INCR (DECR)	05/31/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)		
Fund 35 - HOSPITALITY TAX FUND									
Revenues									
Dept 3450 - REBATES									
35-3450.4108	HOSPITALITY TAX	746,401.61	564,955.22	698,000.00	79,870.15	585,878.21	112,121.79	83.94	
Total Dept 3450 - REBATES		746,401.61	564,955.22	698,000.00	79,870.15	585,878.21	112,121.79	83.94	
Dept 3500 - MISCELLANEOUS									
35-3500.4504	SALE OF ASSETS	5,797.50	5,797.50	0.00	0.00	0.00	0.00	0.00	
35-3500.4505	INTEREST INCOME	3,761.56	3,315.85	2,200.00	1,218.59	9,220.09	(7,020.09)	419.10	
Total Dept 3500 - MISCELLANEOUS		9,559.06	9,113.35	2,200.00	1,218.59	9,220.09	(7,020.09)	419.10	
Dept 3900 - OPERATING TRANSFERS									
35-3900.5901	OPERATING TRANSFERS OUT	(274,161.75)	(251,322.00)	(594,723.00)	0.00	(134,636.00)	(460,087.00)	22.64	
Total Dept 3900 - OPERATING TRANSFERS		(274,161.75)	(251,322.00)	(594,723.00)	0.00	(134,636.00)	(460,087.00)	22.64	
TOTAL REVENUES		481,798.92	322,746.57	105,477.00	81,088.74	460,462.30	(354,985.30)	436.55	
Expenditures									
Dept 4120 - GENERAL GOVERNMENT									
35-4120.5009	DEBT SERVICE - PRINCIPAL	108,000.00	108,000.00	111,000.00	0.00	111,000.00	0.00	100.00	
35-4120.5011	DEBT SERVICE - INTEREST	17,087.32	17,087.32	23,180.00	0.00	23,180.42	(0.42)	100.00	
Total Dept 4120 - GENERAL GOVERNMENT		125,087.32	125,087.32	134,180.00	0.00	134,180.42	(0.42)	100.00	
Dept 4420 - POLICE									
35-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	10,228.38	19,828.38	0.00	0.00	0.00	0.00	0.00	
35-4420.5085	CAPITAL OUTLAY	0.00	0.00	16,200.00	0.00	16,176.21	23.79	99.85	
Total Dept 4420 - POLICE		10,228.38	19,828.38	16,200.00	0.00	16,176.21	23.79	99.85	
Dept 4520 - FIRE									
35-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	29,133.92	4,180.25	31,000.00	2,360.64	8,676.88	22,323.12	27.99	
35-4520.5085	CAPITAL OUTLAY	0.00	0.00	62,000.00	7,826.58	48,451.34	13,548.66	78.15	
Total Dept 4520 - FIRE		29,133.92	4,180.25	93,000.00	10,187.22	57,128.22	35,871.78	61.43	
Dept 4620 - PUBLIC WORKS									
35-4620.5026	MAINT & SERVICE CONTRACTS	58,593.96	52,593.96	193,800.00	11,985.50	72,438.89	121,361.11	37.38	
35-4620.5067	CONTRACTED SERVICES	13,815.00	12,810.00	13,000.00	2,010.00	11,055.00	1,945.00	85.04	
35-4620.5085	CAPITAL OUTLAY	0.00	0.00	65,000.00	0.00	0.00	65,000.00	0.00	
		<b>63</b>							

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS  
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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE		AVAILABLE BALANCE		% BDGT USED
		06/30/2017 NORM (ABNORM)	06/30/2017 (ABNORM)	05/31/2017 NORM (ABNORM)	05/31/2017 (ABNORM)			05/31/2018 NORM (ABNORM)	05/31/2018 (ABNORM)	NORM (ABNORM)	(ABNORM)	
Fund 35 - HOSPITALITY TAX FUND												
Expenditures												
Total Dept 4620 - PUBLIC WORKS		72,408.96		65,403.96		271,800.00	13,995.50	83,493.89		188,306.11		30.72
Dept 4720 - BUILDING, PLANNING & ENGINEERING												
35-4720.5010	PRINT AND OFFICE SUPPLIES	286.33		286.33		500.00	0.00	0.00		500.00		0.00
35-4720.5013	BANK SERVICE CHARGES	74.60		70.60		150.00	0.00	16.00		134.00		10.67
35-4720.5079	MISCELLANEOUS	0.00		0.00		500.00	0.00	0.00		500.00		0.00
Total Dept 4720 - BUILDING, PLANNING & ENGINEERING		360.93		356.93		1,150.00	0.00	16.00		1,134.00		1.39
Dept 5620 - FRONT BEACH/PUBLIC RESTROOM												
35-5620.5085	CAPITAL OUTLAY	0.00		0.00		0.00	0.00	(250.00)		250.00		100.00
Total Dept 5620 - FRONT BEACH/PUBLIC RESTROOM		0.00		0.00		0.00	0.00	(250.00)		250.00		100.00
TOTAL EXPENDITURES		237,219.51		214,856.84		516,330.00	24,182.72	290,744.74		225,585.26		56.31
Fund 35 - HOSPITALITY TAX FUND:												
TOTAL REVENUES		481,798.92		322,746.57		105,477.00	81,088.74	460,462.30		(354,985.30)		436.55
TOTAL EXPENDITURES		237,219.51		214,856.84		516,330.00	24,182.72	290,744.74		225,585.26		56.31
NET OF REVENUES & EXPENDITURES		244,579.41		107,889.73		(410,853.00)	56,906.02	169,717.56		(580,570.56)		41.31
BEG. FUND BALANCE		628,209.26		628,209.26		872,788.67		872,788.67				
END FUND BALANCE		872,788.67		736,098.99		461,935.67		1,042,506.23				

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 40 - VOLUNTEER FIRE DEPT								
Revenues								
Dept 3450 - REBATES								
40-3450.4120	VFD 1% REBATE	152,062.99	152,062.99	121,600.00	0.00	148,223.57	(26,623.57)	121.89
Total Dept 3450 - REBATES		152,062.99	152,062.99	121,600.00	0.00	148,223.57	(26,623.57)	121.89
Dept 3500 - MISCELLANEOUS								
40-3500.4505	INTEREST INCOME	21.50	19.99	25.00	1.47	18.70	6.30	74.80
Total Dept 3500 - MISCELLANEOUS		21.50	19.99	25.00	1.47	18.70	6.30	74.80
TOTAL REVENUES		152,084.49	152,082.98	121,625.00	1.47	148,242.27	(26,617.27)	121.88
Expenditures								
Dept 4520 - FIRE								
40-4520.5010	PRINT AND OFFICE SUPPLIES	0.00	0.00	300.00	0.00	0.00	300.00	0.00
40-4520.5013	BANK SERVICE CHARGES	45.60	41.60	100.00	4.00	44.00	56.00	44.00
40-4520.5014	MEMBERSHIP AND DUES	4,400.31	4,400.31	5,000.00	0.00	4,381.12	618.88	87.62
40-4520.5021	TELEPHONE/CABLE	777.83	713.62	1,000.00	274.04	2,514.33	(1,514.33)	251.43
40-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
40-4520.5041	UNIFORMS	0.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00
40-4520.5062	INSURANCE	141,202.71	139,668.89	104,225.00	1,862.33	152,221.11	(47,996.11)	146.05
40-4520.5064	EMPLOYEE TRAINING	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
40-4520.5079	MISCELLANEOUS	7,284.83	7,211.30	6,000.00	146.28	1,225.96	4,774.04	20.43
Total Dept 4520 - FIRE		153,711.28	152,035.72	121,625.00	2,286.65	160,386.52	(38,761.52)	131.87
TOTAL EXPENDITURES		153,711.28	152,035.72	121,625.00	2,286.65	160,386.52	(38,761.52)	131.87
Fund 40 - VOLUNTEER FIRE DEPT:								
TOTAL REVENUES		152,084.49	152,082.98	121,625.00	1.47	148,242.27	(26,617.27)	121.88
TOTAL EXPENDITURES		153,711.28	152,035.72	121,625.00	2,286.65	160,386.52	(38,761.52)	131.87
NET OF REVENUES & EXPENDITURES		(1,626.79)	47.26	0.00	(2,285.18)	(12,144.25)	12,144.25	100.00
BEG. FUND BALANCE		203,755.94	203,755.94	202,129.15		202,129.15		
END FUND BALANCE		202,129.15	203,803.20	202,129.15		189,984.90		

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Fund 50 - ACCOMMODATIONS TAX								
Revenues								
Dept 3450 - REBATES								
50-3450.4105	ACCOMMODATION TAX-RELATED	1,168,660.08	761,200.41	1,130,000.00	71,773.23	792,604.09	337,395.91	70.14
50-3450.4107	ACCOMMODATION TAX-PROMO	539,381.57	351,323.26	522,000.00	(83,544.25)	365,817.27	156,182.73	70.08
Total Dept 3450 - REBATES		1,708,041.65	1,112,523.67	1,652,000.00	(11,771.02)	1,158,421.36	493,578.64	70.12
Dept 3500 - MISCELLANEOUS								
50-3500.4501	MISCELLANEOUS INCOME	1,750.00	1,750.00	2,000.00	0.00	0.00	2,000.00	0.00
50-3500.4504	SALE OF ASSETS	5,805.00	5,805.00	5,000.00	0.00	8,930.00	(3,930.00)	178.60
50-3500.4505	INTEREST INCOME	15,583.32	13,949.29	12,000.00	2,744.86	21,273.68	(9,273.68)	177.28
Total Dept 3500 - MISCELLANEOUS		23,138.32	21,504.29	19,000.00	2,744.86	30,203.68	(11,203.68)	158.97
Dept 3900 - OPERATING TRANSFERS								
50-3900.5901	OPERATING TRANSFERS OUT	(573,441.75)	(405,336.00)	(814,449.00)	0.00	(562,167.00)	(252,282.00)	69.02
Total Dept 3900 - OPERATING TRANSFERS		(573,441.75)	(405,336.00)	(814,449.00)	0.00	(562,167.00)	(252,282.00)	69.02
TOTAL REVENUES		1,157,738.22	728,691.96	856,551.00	(9,026.16)	626,458.04	230,092.96	73.14
Expenditures								
Dept 4120 - GENERAL GOVERNMENT								
50-4120.5013	BANK SERVICE CHARGES	74.60	70.60	100.00	0.00	33.66	66.34	33.66
50-4120.5022	WATER AND SEWER	406.82	363.10	600.00	44.36	724.66	(124.66)	120.78
50-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	0.00	2,500.00	0.00	1,917.22	582.78	76.69
50-4120.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	1,050.00	0.00	0.00	1,050.00	0.00
50-4120.5061	ADVERTISING	5,895.00	5,895.00	33,500.00	0.00	795.00	32,705.00	2.37
50-4120.5077	PROGRAMS/SPONSORSHIPS	38,478.59	38,412.15	115,000.00	12,600.00	37,813.48	77,186.52	32.88
50-4120.5079	MISCELLANEOUS	211.84	211.84	3,000.00	0.00	114.45	2,885.55	3.82
50-4120.5085	CAPITAL OUTLAY	6,075.69	3,892.50	10,000.00	0.00	1,584.06	8,415.94	15.84
50-4120.5090	TOURISM PROMOTION EXP	566,446.12	373,396.19	547,000.00	33,825.19	385,290.18	161,709.82	70.44
Total Dept 4120 - GENERAL GOVERNMENT		617,588.66	422,241.38	712,750.00	46,469.55	428,272.71	284,477.29	60.09
Dept 4420 - POLICE								
50-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,822.72	1,822.72	5,000.00	0.00	3,057.40	1,942.60	61.15
50-4420.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	30,873.00	0.00	0.00	30,873.00	0.00
50-4420.5085	CAPITAL OUTLAY	36,385.54	17,759.19	169,625.00	0.00	14,259.09	155,365.91	8.41
Total Dept 4420 - POLICE		38,208.26	19,581.91	205,498.00	0.00	17,316.49	188,181.51	8.43
Dept 4520 - FIRE								
50-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	2,743.15	66 0.00	0.00	0.00	0.00	0.00	0.00

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Fund 50 - ACCOMMODATIONS TAX								
Expenditures								
50-4520.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	50,604.00	0.00	0.00	50,604.00	0.00
50-4520.5085	CAPITAL OUTLAY	101,358.03	91,601.18	225,375.00	19,644.41	75,231.76	150,143.24	33.38
Total Dept 4520 - FIRE		104,101.18	91,601.18	275,979.00	19,644.41	75,231.76	200,747.24	27.26
Dept 4620 - PUBLIC WORKS								
50-4620.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	7,957.00	0.00	0.00	7,957.00	0.00
50-4620.5079	MISCELLANEOUS	12,768.33	12,768.33	15,000.00	267.72	7,880.18	7,119.82	52.53
50-4620.5085	CAPITAL OUTLAY	0.00	0.00	231,169.00	0.00	302.85	230,866.15	0.13
Total Dept 4620 - PUBLIC WORKS		12,768.33	12,768.33	254,126.00	267.72	8,183.03	245,942.97	3.22
Dept 4820 - RECREATION								
50-4820.5085	CAPITAL OUTLAY	17,190.95	17,190.95	49,500.00	0.00	37,065.24	12,434.76	74.88
Total Dept 4820 - RECREATION		17,190.95	17,190.95	49,500.00	0.00	37,065.24	12,434.76	74.88
Dept 4830 - RECREATION								
50-4830.5092	SPECIAL ACTIVITIES	50,888.92	48,457.23	52,000.00	721.90	43,546.30	8,453.70	83.74
Total Dept 4830 - RECREATION		50,888.92	48,457.23	52,000.00	721.90	43,546.30	8,453.70	83.74
Dept 5620 - FRONT BEACH/PUBLIC RESTROOM								
50-5620.5020	ELECTRIC AND GAS	568.65	532.66	950.00	40.82	562.56	387.44	59.22
50-5620.5022	WATER AND SEWER	11,496.20	10,262.92	13,500.00	829.26	8,465.33	5,034.67	62.71
50-5620.5026	MAINT & SERVICE CONTRACTS	52,059.46	9,481.23	12,000.00	914.02	4,470.96	7,529.04	37.26
50-5620.5044	CLEANING/SANITARY SUPPLY	7,648.10	6,912.03	7,000.00	1,044.74	4,748.18	2,251.82	67.83
50-5620.5062	INSURANCE	3,688.00	3,688.00	3,971.00	0.00	5,003.00	(1,032.00)	125.99
50-5620.5065	PROFESSIONAL SERVICES	70.00	70.00	70.00	0.00	70.00	0.00	100.00
50-5620.5067	CONTRACTED SERVICES	141,040.60	123,962.40	134,700.00	14,642.52	99,816.63	34,883.37	74.10
50-5620.5079	MISCELLANEOUS	0.00	0.00	2,500.00	0.00	0.00	2,500.00	0.00
50-5620.5084	CONSTRUCTION IN PROGRESS	32,020.58	55,426.01	0.00	0.00	4,226.34	(4,226.34)	100.00
50-5620.5085	CAPITAL OUTLAY	0.00	0.00	456,000.00	1,061.94	266,285.12	189,714.88	58.40
Total Dept 5620 - FRONT BEACH/PUBLIC RESTROOM		248,591.59	210,335.25	630,691.00	18,533.30	393,648.12	237,042.88	62.42
TOTAL EXPENDITURES		1,089,337.89	822,176.23	2,180,544.00	85,636.88	1,003,263.65	1,177,280.35	46.01
Fund 50 - ACCOMMODATIONS TAX:								
TOTAL REVENUES		1,157,738.22	728,691.96	856,551.00	(9,026.16)	626,458.04	230,092.96	73.14
TOTAL EXPENDITURES		1,089,337.89	822,176.23	2,180,544.00	85,636.88	1,003,263.65	1,177,280.35	46.01

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		06/30/2017	(ABNORM)	05/31/2017	(ABNORM)			05/31/2018	(ABNORM)	BALANCE	(ABNORM)	
Fund 50 - ACCOMMODATIONS TAX												
NET OF REVENUES & EXPENDITURES		68,400.33		(93,484.27)		(1,323,993.00)	(94,663.04)	(376,805.61)		(947,187.39)		28.46
BEG. FUND BALANCE		2,099,016.02		2,099,016.02		2,167,416.35		2,167,416.35				
END FUND BALANCE		2,167,416.35		2,005,531.75		843,423.35		1,790,610.74				

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		06/30/2017 NORM (ABNORM)	06/30/2017 (ABNORM)	05/31/2017 NORM (ABNORM)	05/31/2017 (ABNORM)			05/31/2018 NORM (ABNORM)	05/31/2018 (ABNORM)	NORM (ABNORM)	NORM (ABNORM)	
Fund 55 - BEACH RESTORATION FUND												
Revenues												
Dept 3450 - REBATES												
55-3450.4028	DONATIONS OF CASH	230,549.67		5,000,024.50		5,200,000.00	807,680.95	5,033,264.80		166,735.20		96.79
55-3450.4111	GRANT REVENUE	0.00		0.00		6,932,000.00	0.00	3,851,069.51		3,080,930.49		55.55
Total Dept 3450 - REBATES		230,549.67		5,000,024.50		12,132,000.00	807,680.95	8,884,334.31		3,247,665.69		73.23
Dept 3500 - MISCELLANEOUS												
55-3500.4505	INTEREST	13,091.83		8,719.57		100.00	144.09	51,361.35		(51,261.35)		1,361.35
55-3500.4513	LOAN PROCEEDS	0.00		0.00		1,200,000.00	0.00	0.00		1,200,000.00		0.00
Total Dept 3500 - MISCELLANEOUS		13,091.83		8,719.57		1,200,100.00	144.09	51,361.35		1,148,738.65		4.28
Dept 3900 - OPERATING TRANSFERS												
55-3900.4901	OPERATING TRANSFERS IN	0.00		0.00		1,671,978.00	1,747,067.53	2,150,707.08		(478,729.08)		128.63
Total Dept 3900 - OPERATING TRANSFERS		0.00		0.00		1,671,978.00	1,747,067.53	2,150,707.08		(478,729.08)		128.63
TOTAL REVENUES		243,641.50		5,008,744.07		15,004,078.00	2,554,892.57	11,086,402.74		3,917,675.26		73.89
Expenditures												
Dept 4120 - GENERAL GOVERNMENT												
55-4120.5013	BANK SERVICE CHARGES	114.60		110.60		78.00	4.00	93.00		(15.00)		119.23
55-4120.5065	PROFESSIONAL SERVICES	7,507.95		6,823.95		0.00	0.00	4,914.48		(4,914.48)		100.00
55-4120.5087	BEACH NOURISHMENT	236,018.95		165,776.46		15,004,000.00	34,063.86	13,865,771.91		1,138,228.09		92.41
Total Dept 4120 - GENERAL GOVERNMENT		243,641.50		172,711.01		15,004,078.00	34,067.86	13,870,779.39		1,133,298.61		92.45
TOTAL EXPENDITURES		243,641.50		172,711.01		15,004,078.00	34,067.86	13,870,779.39		1,133,298.61		92.45
Fund 55 - BEACH RESTORATION FUND:												
TOTAL REVENUES		243,641.50		5,008,744.07		15,004,078.00	2,554,892.57	11,086,402.74		3,917,675.26		73.89
TOTAL EXPENDITURES		243,641.50		172,711.01		15,004,078.00	34,067.86	13,870,779.39		1,133,298.61		92.45
NET OF REVENUES & EXPENDITURES		0.00		4,836,033.06		0.00	2,520,824.71	(2,784,376.65)		2,784,376.65		100.00
BEG. FUND BALANCE												
END FUND BALANCE				4,836,033.06				(2,784,376.65)				

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		06/30/2017 NORM (ABNORM)	06/30/2017 (ABNORM)	05/31/2017 NORM (ABNORM)	05/31/2017 (ABNORM)			05/31/2018 NORM (ABNORM)	05/31/2018 (ABNORM)	NORM (ABNORM)	(ABNORM)	
Fund 57 - BEACH MAINTENANCE FUND												
Revenues												
Dept 3500 - MISCELLANEOUS												
57-3500.4505	INTEREST INCOME	3,041.87		2,734.63		0.00	0.00	3,230.88		(3,230.88)		100.00
Total Dept 3500 - MISCELLANEOUS		3,041.87		2,734.63		0.00	0.00	3,230.88		(3,230.88)		100.00
Dept 3900 - OPERATING TRANSFERS												
57-3900.5901	OPERATING TRANSFERS OUT	0.00		0.00		(398,985.00)	0.00	(403,639.55)		4,654.55		101.17
Total Dept 3900 - OPERATING TRANSFERS		0.00		0.00		(398,985.00)	0.00	(403,639.55)		4,654.55		101.17
TOTAL REVENUES		3,041.87		2,734.63		(398,985.00)	0.00	(400,408.67)		1,423.67		100.36
Fund 57 - BEACH MAINTENANCE FUND:												
TOTAL REVENUES		3,041.87		2,734.63		(398,985.00)	0.00	(400,408.67)		1,423.67		100.36
TOTAL EXPENDITURES		0.00		0.00		0.00	0.00	0.00		0.00		0.00
NET OF REVENUES & EXPENDITURES		3,041.87		2,734.63		(398,985.00)	0.00	(400,408.67)		1,423.67		100.36
BEG. FUND BALANCE		397,366.80		397,366.80		400,408.67		400,408.67				
END FUND BALANCE		400,408.67		400,101.43		1,423.67						

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE		AVAILABLE BALANCE		% BDGT USED
		06/30/2017 NORM (ABNORM)	06/30/2017 (ABNORM)	05/31/2017 NORM (ABNORM)	05/31/2017 (ABNORM)			05/31/2018 NORM (ABNORM)	05/31/2018 (ABNORM)	NORM (ABNORM)	NORM (ABNORM)	
Fund 58 - BEACH PRESERVATION FEE FUND												
Revenues												
Dept 3450 - REBATES												
58-3450.4105	BEACH PRESERVATION FEE	969,974.06		642,176.18		967,000.00	53,213.42	686,718.62		280,281.38		71.02
Total Dept 3450 - REBATES		969,974.06		642,176.18		967,000.00	53,213.42	686,718.62		280,281.38		71.02
Dept 3500 - MISCELLANEOUS												
58-3500.4505	INTEREST INCOME	8,202.34		6,670.79		1,200.00	789.34	22,961.48		(21,761.48)		1,913.46
Total Dept 3500 - MISCELLANEOUS		8,202.34		6,670.79		1,200.00	789.34	22,961.48		(21,761.48)		1,913.46
Dept 3900 - OPERATING TRANSFERS												
58-3900.4901	OPERATING TRANSFERS OUT	0.00		0.00		(1,272,993.00)	(1,747,067.53)	(1,747,067.53)		474,074.53		137.24
Total Dept 3900 - OPERATING TRANSFERS		0.00		0.00		(1,272,993.00)	(1,747,067.53)	(1,747,067.53)		474,074.53		137.24
TOTAL REVENUES		978,176.40		648,846.97		(304,793.00)	(1,693,064.77)	(1,037,387.43)		732,594.43		340.36
Expenditures												
Dept 4120 - GENERAL GOVERNMENT												
58-4120.5009	DEBT SERVICE - PRINCIPAL	0.00		0.00		141,500.00	0.00	0.00		141,500.00		0.00
58-4120.5011	DEBT SERVICE - INTEREST	0.00		0.00		27,000.00	0.00	0.00		27,000.00		0.00
58-4120.5013	BANK SERVICE CHARGES	0.00		0.00		275.00	0.00	0.00		275.00		0.00
58-4120.5026	MAINT & SERVICE CONTRACTS	5,511.51		60.51		5,000.00	0.00	0.00		5,000.00		0.00
58-4120.5065	PROFESSIONAL SERVICES	51,578.99		25,822.94		85,000.00	0.00	0.00		85,000.00		0.00
58-4120.5085	CAPITAL OUTLAY	7,450.00		10,000.00		275,000.00	0.00	268,800.76		6,199.24		97.75
Total Dept 4120 - GENERAL GOVERNMENT		64,540.50		35,883.45		533,775.00	0.00	268,800.76		264,974.24		50.36
TOTAL EXPENDITURES		64,540.50		35,883.45		533,775.00	0.00	268,800.76		264,974.24		50.36
Fund 58 - BEACH PRESERVATION FEE FUND:												
TOTAL REVENUES		978,176.40		648,846.97		(304,793.00)	(1,693,064.77)	(1,037,387.43)		732,594.43		340.36
TOTAL EXPENDITURES		64,540.50		35,883.45		533,775.00	0.00	268,800.76		264,974.24		50.36
NET OF REVENUES & EXPENDITURES		913,635.90		612,963.52		(838,568.00)	(1,693,064.77)	(1,306,188.19)		467,620.19		155.76
BEG. FUND BALANCE		1,307,547.23		1,307,547.23		2,221,183.13		2,221,183.13				
END FUND BALANCE		2,221,183.13		1,920,510.75		1,382,615.13		914,994.94				

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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2017-18	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BGD USED
		06/30/2017 NORM (ABNORM)	05/31/2017 NORM (ABNORM)	ORIGINAL BUDGET	MONTH 05/31/18 INCR (DECR)	05/31/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 60 - DISASTER RECOVERY RESERVE FUND								
Revenues								
Dept 3450 - REBATES								
60-3450.4111	GRANT INCOME	152,289.00	141,094.78	0.00	0.00	637.50	(637.50)	100.00
Total Dept 3450 - REBATES		152,289.00	141,094.78	0.00	0.00	637.50	(637.50)	100.00
Dept 3500 - MISCELLANEOUS								
60-3500.4501	MISCELLANEOUS	5,146.55	5,146.55	0.00	0.00	(3,862.97)	3,862.97	100.00
60-3500.4505	INTEREST INCOME	19,836.21	17,886.87	18,000.00	1,847.29	27,592.67	(9,592.67)	153.29
Total Dept 3500 - MISCELLANEOUS		24,982.76	23,033.42	18,000.00	1,847.29	23,729.70	(5,729.70)	131.83
Dept 3900 - OPERATING TRANSFERS								
60-3900.4901	OPERATING TRANSFERS IN	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 3900 - OPERATING TRANSFERS		100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		277,271.76	164,128.20	18,000.00	1,847.29	24,367.20	(6,367.20)	135.37
Expenditures								
Dept 4120 - GENERAL GOVERNMENT								
60-4120.5045	STORM PREPARATION/CLEANUP	197,673.91	197,673.91	5,000.00	0.00	351,450.56	(346,450.56)	7,029.01
60-4120.5058	HURRICANE BUILDING COSTS	4,850.00	4,850.00	0.00	0.00	402.59	(402.59)	100.00
Total Dept 4120 - GENERAL GOVERNMENT		202,523.91	202,523.91	5,000.00	0.00	351,853.15	(346,853.15)	7,037.06
TOTAL EXPENDITURES		202,523.91	202,523.91	5,000.00	0.00	351,853.15	(346,853.15)	7,037.06
Fund 60 - DISASTER RECOVERY RESERVE FUND:								
TOTAL REVENUES		277,271.76	164,128.20	18,000.00	1,847.29	24,367.20	(6,367.20)	135.37
TOTAL EXPENDITURES		202,523.91	202,523.91	5,000.00	0.00	351,853.15	(346,853.15)	7,037.06
NET OF REVENUES & EXPENDITURES		74,747.85	(38,395.71)	13,000.00	1,847.29	(327,485.95)	340,485.95	2,519.12
BEG. FUND BALANCE		2,292,978.96	2,292,978.96	2,367,726.81		2,367,726.81		
END FUND BALANCE		2,367,726.81	2,254,583.25	2,380,726.81		2,040,240.86		

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE		AVAILABLE		% BDGT USED
		06/30/2017 NORM (ABNORM)	06/30/2017 NORM (ABNORM)	05/31/2017 NORM (ABNORM)	05/31/2017 NORM (ABNORM)			05/31/2018 NORM (ABNORM)	05/31/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 61 - FEDERAL NARCOTICS FUND												
Revenues												
Dept 3500 - MISCELLANEOUS												
61-3500.4505	INTEREST	0.54		0.50		1.00	0.00	0.12		0.88		12.00
Total Dept 3500 - MISCELLANEOUS		0.54		0.50		1.00	0.00	0.12		0.88		12.00
TOTAL REVENUES		0.54		0.50		1.00	0.00	0.12		0.88		12.00
Expenditures												
Dept 4320 - POLICE NARCOTICS UNIT												
61-4320.5013	BANK SERVICE CHARGES	45.60		41.60		48.00	0.00	12.00		36.00		25.00
61-4320.5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00		0.00		0.00	1,036.25	2,163.90		(2,163.90)		100.00
61-4320.5041	UNIFORMS	485.62		485.62		500.00	0.00	357.81		142.19		71.56
61-4320.5079	MISCELLANEOUS	0.00		0.00		2,000.00	0.00	0.00		2,000.00		0.00
Total Dept 4320 - POLICE NARCOTICS UNIT		531.22		527.22		2,548.00	1,036.25	2,533.71		14.29		99.44
TOTAL EXPENDITURES		531.22		527.22		2,548.00	1,036.25	2,533.71		14.29		99.44
Fund 61 - FEDERAL NARCOTICS FUND:												
TOTAL REVENUES		0.54		0.50		1.00	0.00	0.12		0.88		12.00
TOTAL EXPENDITURES		531.22		527.22		2,548.00	1,036.25	2,533.71		14.29		99.44
NET OF REVENUES & EXPENDITURES		(530.68)		(526.72)		(2,547.00)	(1,036.25)	(2,533.59)		(13.41)		99.47
BEG. FUND BALANCE		6,441.60		6,441.60		5,910.92		5,910.92				
END FUND BALANCE		5,910.92		5,914.88		3,363.92		3,377.33				

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE		AVAILABLE		% BDGT USED
		06/30/2017 NORM (ABNORM)	06/30/2017 NORM (ABNORM)	05/31/2017 NORM (ABNORM)	05/31/2017 NORM (ABNORM)			05/31/2018 NORM (ABNORM)	05/31/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 62 - STATE NARCOTICS FUND												
Revenues												
Dept 3500 - MISCELLANEOUS												
62-3500.4505	INTEREST	0.79		0.73		1.00	0.00	0.18		0.82		18.00
Total Dept 3500 - MISCELLANEOUS		0.79		0.73		1.00	0.00	0.18		0.82		18.00
TOTAL REVENUES		0.79		0.73		1.00	0.00	0.18		0.82		18.00
Expenditures												
Dept 4320 - POLICE NARCOTICS UNIT												
62-4320.5013	BANK SERVICE CHARGES	45.60		41.60		48.00	0.00	12.00		36.00		25.00
62-4320.5041	UNIFORMS	476.53		476.53		500.00	0.00	346.63		153.37		69.33
62-4320.5079	MISCELLANEOUS	0.00		0.00		0.00	0.00	47.01		(47.01)		100.00
Total Dept 4320 - POLICE NARCOTICS UNIT		522.13		518.13		548.00	0.00	405.64		142.36		74.02
TOTAL EXPENDITURES		522.13		518.13		548.00	0.00	405.64		142.36		74.02
Fund 62 - STATE NARCOTICS FUND:												
TOTAL REVENUES		0.79		0.73		1.00	0.00	0.18		0.82		18.00
TOTAL EXPENDITURES		522.13		518.13		548.00	0.00	405.64		142.36		74.02
NET OF REVENUES & EXPENDITURES		(521.34)		(517.40)		(547.00)	0.00	(405.46)		(141.54)		74.12
BEG. FUND BALANCE		7,863.13		7,863.13		7,341.79		7,341.79				
END FUND BALANCE		7,341.79		7,345.73		6,794.79		6,936.33				

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 64 - VICTIMS ASSISTANCE FUND								
Revenues								
Dept 3450 - REBATES								
64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	10,549.09	8,166.94	14,000.00	523.19	7,360.91	6,639.09	52.58
Total Dept 3450 - REBATES		10,549.09	8,166.94	14,000.00	523.19	7,360.91	6,639.09	52.58
Dept 3500 - MISCELLANEOUS								
64-3500.4505	INTEREST	2.30	2.10	3.00	0.00	0.35	2.65	11.67
Total Dept 3500 - MISCELLANEOUS		2.30	2.10	3.00	0.00	0.35	2.65	11.67
Dept 3900 - OPERATING TRANSFERS								
64-3900.5901	OPERATING TRANSFERS OUT	(14,000.00)	0.00	(14,000.00)	0.00	0.00	(14,000.00)	0.00
Total Dept 3900 - OPERATING TRANSFERS		(14,000.00)	0.00	(14,000.00)	0.00	0.00	(14,000.00)	0.00
TOTAL REVENUES		(3,448.61)	8,169.04	3.00	523.19	7,361.26	(7,358.26)	15,375.33
Expenditures								
Dept 4420 - POLICE								
64-4420.5010	PRINT AND OFFICE SUPPLIES	66.60	66.60	100.00	272.48	371.40	(271.40)	371.40
64-4420.5013	BANK SERVICE CHARGES	45.60	41.60	48.00	0.00	16.00	32.00	33.33
64-4420.5014	MEMBERSHIP AND DUES	60.00	60.00	25.00	0.00	0.00	25.00	0.00
64-4420.5021	TELEPHONE/CABLE	659.99	613.60	800.00	45.70	461.15	338.85	57.64
64-4420.5041	UNIFORMS	373.19	373.19	0.00	0.00	0.00	0.00	0.00
64-4420.5064	EMPLOYEE TRAINING	1,532.30	1,532.30	800.00	0.00	489.00	311.00	61.13
Total Dept 4420 - POLICE		2,737.68	2,687.29	1,773.00	318.18	1,337.55	435.45	75.44
TOTAL EXPENDITURES		2,737.68	2,687.29	1,773.00	318.18	1,337.55	435.45	75.44
Fund 64 - VICTIMS ASSISTANCE FUND:								
TOTAL REVENUES		(3,448.61)	8,169.04	3.00	523.19	7,361.26	(7,358.26)	15,375.33
TOTAL EXPENDITURES		2,737.68	2,687.29	1,773.00	318.18	1,337.55	435.45	75.44
NET OF REVENUES & EXPENDITURES		(6,186.29)	5,481.75	(1,770.00)	205.01	6,023.71	(7,793.71)	340.32
BEG. FUND BALANCE		19,757.48	19,757.48	13,571.19		13,571.19		
END FUND BALANCE		13,571.19	25,239.23	11,801.19		19,594.90		

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE		AVAILABLE BALANCE		% BDGT USED
		06/30/2017 NORM (ABNORM)	06/30/2017 (ABNORM)	05/31/2017 NORM (ABNORM)	05/31/2017 (ABNORM)			05/31/2018 NORM (ABNORM)	05/31/2018 (ABNORM)	NORM (ABNORM)	(ABNORM)	
Fund 66 - AISLE OF PALMS FUND												
Revenues												
Dept 3500 - MISCELLANEOUS												
66-3500.4501	MISCELLANEOUS REVENUE	990.00		960.00		1,500.00	270.00	3,750.00		(2,250.00)		250.00
Total Dept 3500 - MISCELLANEOUS		990.00		960.00		1,500.00	270.00	3,750.00		(2,250.00)		250.00
TOTAL REVENUES		990.00		960.00		1,500.00	270.00	3,750.00		(2,250.00)		250.00
Expenditures												
Dept 4120 - GENERAL GOVERNMENT												
66-4120.5013	BANK SERVICE CHARGES	45.60		41.60		75.00	0.00	16.00		59.00		21.33
66-4120.5026	MAINT & SERVICE CONTRACTS	6,750.00		0.00		0.00	0.00	0.00		0.00		0.00
66-4120.5077	PROGRAMS/SPONSORSHIPS	1,144.00		1,144.00		2,000.00	0.00	0.00		2,000.00		0.00
66-4120.5085	CAPITAL OUTLAY	0.00		6,750.00		18,000.00	0.00	18,371.87		(371.87)		102.07
Total Dept 4120 - GENERAL GOVERNMENT		7,939.60		7,935.60		20,075.00	0.00	18,387.87		1,687.13		91.60
TOTAL EXPENDITURES		7,939.60		7,935.60		20,075.00	0.00	18,387.87		1,687.13		91.60
Fund 66 - AISLE OF PALMS FUND:												
TOTAL REVENUES		990.00		960.00		1,500.00	270.00	3,750.00		(2,250.00)		250.00
TOTAL EXPENDITURES		7,939.60		7,935.60		20,075.00	0.00	18,387.87		1,687.13		91.60
NET OF REVENUES & EXPENDITURES		(6,949.60)		(6,975.60)		(18,575.00)	270.00	(14,637.87)		(3,937.13)		78.80
BEG. FUND BALANCE		21,887.47		21,887.47		14,937.87		14,937.87				
END FUND BALANCE		14,937.87		14,911.87		(3,637.13)		300.00				

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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2017-18	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BGD USED
		06/30/2017 NORM (ABNORM)	05/31/2017 NORM (ABNORM)	ORIGINAL BUDGET	MONTH 05/31/18 INCR (DECR)	05/31/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 68 - RECREATION BUILDING FUND								
Revenues								
Dept 3500 - MISCELLANEOUS								
68-3500.4501	MISCELLANEOUS REVENUE	14,870.00	11,760.00	14,500.00	630.00	11,230.00	3,270.00	77.45
68-3500.4505	INTEREST	6.65	6.10	8.00	0.00	2.15	5.85	26.88
Total Dept 3500 - MISCELLANEOUS		14,876.65	11,766.10	14,508.00	630.00	11,232.15	3,275.85	77.42
Dept 3900 - OPERATING TRANSFERS								
68-3900.4901	OPERATING TRANSFERS IN	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00
Total Dept 3900 - OPERATING TRANSFERS		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00
TOTAL REVENUES		17,876.65	11,766.10	17,508.00	630.00	11,232.15	6,275.85	64.15
Expenditures								
Dept 4820 - RECREATION								
68-4820.5013	BANK SERVICE CHARGES	45.60	41.60	75.00	0.00	16.00	59.00	21.33
68-4820.5065	PROFESSIONAL SERVICES	0.00	0.00	50,000.00	0.00	0.00	50,000.00	0.00
68-4820.5085	CAPITAL OUTLAY	2,250.00	2,250.00	0.00	0.00	12,237.23	(12,237.23)	100.00
Total Dept 4820 - RECREATION		2,295.60	2,291.60	50,075.00	0.00	12,253.23	37,821.77	24.47
Dept 4830 - RECREATION								
68-4830.5092	SPECIAL ACTIVITIES	15,745.56	8,551.90	9,500.00	378.51	4,422.71	5,077.29	46.55
Total Dept 4830 - RECREATION		15,745.56	8,551.90	9,500.00	378.51	4,422.71	5,077.29	46.55
TOTAL EXPENDITURES		18,041.16	10,843.50	59,575.00	378.51	16,675.94	42,899.06	27.99
Fund 68 - RECREATION BUILDING FUND:								
TOTAL REVENUES		17,876.65	11,766.10	17,508.00	630.00	11,232.15	6,275.85	64.15
TOTAL EXPENDITURES		18,041.16	10,843.50	59,575.00	378.51	16,675.94	42,899.06	27.99
NET OF REVENUES & EXPENDITURES		(164.51)	922.60	(42,067.00)	251.49	(5,443.79)	(36,623.21)	12.94
BEG. FUND BALANCE		71,799.41	71,799.41	71,634.90		71,634.90		
END FUND BALANCE		71,634.90	72,722.01	29,567.90		66,191.11		

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 05/31/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 05/31/18 INCR (DECR)	YTD BALANCE 05/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 90 - ISLE OF PALMS MARINA								
Revenues								
Dept 3500 - MISCELLANEOUS								
90-3500.4501	MISCELLANEOUS INCOME	15,790.63	15,790.63	0.00	0.00	(15,790.63)	15,790.63	100.00
90-3500.4505	INTEREST INCOME	3,433.26	3,057.16	2,600.00	1,050.02	7,941.38	(5,341.38)	305.44
Total Dept 3500 - MISCELLANEOUS		19,223.89	18,847.79	2,600.00	1,050.02	(7,849.25)	10,449.25	(301.89)
Dept 3600 - MARINA REVENUE								
90-3600.4610	MARINA STORE LEASE INCOME	74,292.00	74,292.00	75,276.00	6,045.00	69,299.00	5,977.00	92.06
90-3600.4620	MARINA OPERATIONS LEASE INCOME	167,408.00	167,408.00	167,682.00	22,857.00	147,072.00	20,610.00	87.71
90-3600.4630	MARINA RESTAURANT LEASE INCOME	145,736.57	72,952.00	138,940.00	24,000.00	84,726.00	54,214.00	60.98
90-3600.4660	MARINA WAVERUNNER LEASE INCOME	21,906.00	16,841.60	22,240.00	0.00	16,850.60	5,389.40	75.77
Total Dept 3600 - MARINA REVENUE		409,342.57	331,493.60	404,138.00	52,902.00	317,947.60	86,190.40	78.67
Dept 3900 - OPERATING TRANSFERS								
90-3900.4901	OPERATING TRANSFERS IN	282,424.50	100,000.00	803,890.00	0.00	232,830.00	571,060.00	28.96
Total Dept 3900 - OPERATING TRANSFERS		282,424.50	100,000.00	803,890.00	0.00	232,830.00	571,060.00	28.96
TOTAL REVENUES		710,990.96	450,341.39	1,210,628.00	53,952.02	542,928.35	667,699.65	44.85
Expenditures								
Dept 6120 - MARINA GENERAL AND ADMIN								
90-6120.5011	DEBT SERVICE - INTEREST	13,485.00	12,615.00	10,440.00	435.00	8,700.00	1,740.00	83.33
90-6120.5014	MEMBERSHIP AND DUES	0.00	0.00	300.00	0.00	0.00	300.00	0.00
90-6120.5022	WATER AND SEWER	360.00	360.00	400.00	0.00	360.00	40.00	90.00
90-6120.5026	MAINT & SERVICE CONTRACTS	3,168.40	3,168.40	3,800.00	2,323.84	13,866.88	(10,066.88)	364.92
90-6120.5054	STREET SIGNS	0.00	0.00	200.00	0.00	0.00	200.00	0.00
90-6120.5061	ADVERTISING	0.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00
90-6120.5065	PROFESSIONAL SERVICES	88,400.50	80,367.25	12,000.00	0.00	13,799.00	(1,799.00)	114.99
90-6120.5079	MISCELLANEOUS	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 6120 - MARINA GENERAL AND ADMIN		105,413.90	96,510.65	33,140.00	2,758.84	36,725.88	(3,585.88)	110.82
Dept 6220 - MARINA GENERAL AND ADMIN								
90-6220.5022	WATER AND SEWER	300.00	300.00	330.00	0.00	300.00	30.00	90.91
90-6220.5026	MAINT & SERVICE CONTRACTS	6,343.31	3,583.31	350.00	0.00	3,536.25	(3,186.25)	1,010.36
90-6220.5030	DEPRECIATION	9,539.01	27,051.97	35,354.00	643.61	9,197.00	26,157.00	26.01
90-6220.5062	INSURANCE	2,228.32	6,626.32	4,100.00	0.00	2,425.89	1,674.11	59.17
90-6220.5065	PROFESSIONAL SERVICES	1,035.00	1,035.00	650.00	400.00	470.00	180.00	72.31
90-6220.5079	MISCELLANEOUS	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 6220 - MARINA GENERAL AND ADMIN		19,445.64	38,596.60	41,784.00	1,043.61	15,929.14	25,854.86	38.12

PERIOD ENDING 05/31/2018

% Fiscal Year Completed: 91.78

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2017-18	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2017 NORM (ABNORM)	05/31/2017 NORM (ABNORM)	ORIGINAL BUDGET	MONTH 05/31/18 INCR (DECR)	05/31/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 90 - ISLE OF PALMS MARINA								
Expenditures								
Dept 6420 - MARINA OPERATIONS								
90-6420.5030	DEPRECIATION	84,808.82	77,169.51	84,180.00	7,072.13	77,726.03	6,453.97	92.33
90-6420.5061	ADVERTISING	4,400.54	4,400.54	5,000.00	1,192.50	3,192.50	1,807.50	63.85
90-6420.5062	INSURANCE	83,796.08	83,796.08	70,190.00	0.00	62,795.85	7,394.15	89.47
90-6420.5065	PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00	1,600.00	1,600.00	(1,600.00)	100.00
90-6420.5079	MISCELLANEOUS	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 6420 - MARINA OPERATIONS		174,005.44	166,366.13	160,370.00	9,864.63	145,314.38	15,055.62	90.61
Dept 6520 - MARINA RESTAURANT								
90-6520.5026	MAINT & SERVICE CONTRACTS	14,586.00	14,586.00	325.00	0.00	350.00	(25.00)	107.69
90-6520.5030	DEPRECIATION	5,858.37	5,927.90	6,467.00	483.59	5,282.69	1,184.31	81.69
90-6520.5062	INSURANCE	0.00	1,843.00	15,505.00	0.00	13,845.39	1,659.61	89.30
90-6520.5065	PROFESSIONAL SERVICES	35.00	35.00	35.00	0.00	175.00	(140.00)	500.00
90-6520.5079	MISCELLANEOUS	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 6520 - MARINA RESTAURANT		20,479.37	22,391.90	23,332.00	483.59	19,653.08	3,678.92	84.23
Dept 6820 - MARINA JET SKI FACILITY								
90-6820.5030	DEPRECIATION	23,575.97	26,084.63	13,546.00	1,927.69	21,715.05	(8,169.05)	160.31
Total Dept 6820 - MARINA JET SKI FACILITY		23,575.97	26,084.63	13,546.00	1,927.69	21,715.05	(8,169.05)	160.31
TOTAL EXPENDITURES		342,920.32	349,949.91	272,172.00	16,078.36	239,337.53	32,834.47	87.94
Fund 90 - ISLE OF PALMS MARINA:								
TOTAL REVENUES		710,990.96	450,341.39	1,210,628.00	53,952.02	542,928.35	667,699.65	44.85
TOTAL EXPENDITURES		342,920.32	349,949.91	272,172.00	16,078.36	239,337.53	32,834.47	87.94
NET OF REVENUES & EXPENDITURES		368,070.64	100,391.48	938,456.00	37,873.66	303,590.82	634,865.18	32.35
BEG. FUND BALANCE		5,177,796.28	5,177,796.28	5,545,866.92		5,545,866.92		
END FUND BALANCE		5,545,866.92	5,278,187.76	6,484,322.92		5,849,457.74		
TOTAL REVENUES - ALL FUNDS		16,699,986.92	17,785,444.04	28,642,176.00	2,654,944.18	22,542,202.16	6,099,973.84	78.70
TOTAL EXPENDITURES - ALL FUNDS		13,848,580.78	11,977,893.08	34,685,738.00	1,300,741.39	27,785,988.11	6,899,749.89	80.11
NET OF REVENUES & EXPENDITURES		2,851,406.14	5,807,550.96	(6,043,562.00)	1,354,202.79	(5,243,785.95)	(799,776.05)	86.77
BEG. FUND BALANCE - ALL FUNDS		20,314,855.94	20,314,855.94	23,166,262.08		23,166,262.08		
END FUND BALANCE - ALL FUNDS		23,166,262.08	26,122,406.90	17,122,700.08		17,922,476.13		

State Accommodations Tax Advisory Committee  
Isle of Palms, South Carolina

Application for State Accommodations Tax Funds

Date Received: _____	Total Project Cost: _____
Total Accommodations Tax Funds Requested: _____	
Action Taken By Accom. Tax Advisory Committee: Date Approved _____ Denied _____	
Action Taken By Ways & Means Committee: Date Approved _____ Denied _____	
Action Taken By City Council: Date Approved _____ Denied _____	
Documentation required for payment: ___line item budget, ___invoices, ___Financial Report	

For Official Use Only

A. Project Name: Advertising and Promotion of Tourism through Surfcam, including Link to City of IOP Website for Beach Access, Parking, and Traffic Information

B. Applicant Organization: Carolina Coast Surf Club, Inc.

1. Mailing Address: P.O. Box 161, Sullivan's Island, SC 29482  
Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_
  
2. Project Director: Jim Radley  
Telephone: 843-886-6297 (h), 703-328-4711 (c) Fax: \_\_\_\_\_
  
3. Description of Organization, Its Goals and Objectives:  
Preserve and protect the IOP beaches and ocean. This includes participating in the SCDHEC-OCRM Adopt-A-Beach program to clean the beach from the 9<sup>th</sup> Avenue beach access to the Sea Cabins pier. Promote surfing as a healthy, family-oriented activity on IOP.

C. Description and Location of Project/Event:

Real time camera image of beach and surf conditions on IOP displayed on the surf camera web page ([www.carolinacoastsurfclub.org/surfcam.php](http://www.carolinacoastsurfclub.org/surfcam.php)). City of IOP would continue to have its logo as a sponsor on the surfcam page with a link to the City's home page. Daily surf report on surf camera web page will continue to include an IOP Parking section and IOP traffic section that describe how to navigate to the corresponding City of IOP web page for beach access, parking, and IOP Connector traffic.

Single Event?                       Ongoing Event/Annual Need?

1. Date(s): of Event: website or Project Start: \_\_\_\_\_ Completion: \_\_\_\_\_

2. Impact on Tourism: What percentage of persons benefitting from this project are tourists (95%) vs. Isle of Palms residents (5%).  
 \*Source of tourist data: Internet traffic – 484 website page hits per day average from 11 May 2017 to 11 May 2018, with a maximum of 4,200 hits on 11 September 2017 (5 hits per daylight minute) during Hurricane Irma.  
 (website hits, surveys, ticket sale information, etc.)
3. If this application is for an ongoing event, what is the percentage increase/decrease in tourist attendance versus the past year's event?  
 \*Source of tourist data \_\_\_\_\_  
 (website hits, surveys, ticket sale information, etc.)

D. Funding: Sources of Income for This Event or Project

1. Sponsorships or Fundraising: Amount \$5,000 From: private sponsors
2. Entry Fees : Amount \$ \_\_\_\_\_ From \_\_\_\_\_
3. Donations: Amount \$ \_\_\_\_\_ From \_\_\_\_\_
4. Accommodations Tax Funds Request: Amount \$1,000  
 Date(s) Required: 9/1/2018 Lump Sum \$1,000  
 Installments \_\_\_\_\_
5. Other:
6. Total Budget: \$6,000

E. Financial Analysis

Please Provide Line Item Budget for Event or Project

Date for Submission to Isle Of Palms Treasurer of Financial Report for Event or Project \_\_\_\_\_

If awarded, funds are requested as follows:

- (1) Lump Sum(s): \$1,000 on 9/1/2018 (date),  
 \$ \_\_\_\_\_ on \_\_\_\_\_ (date),  
 \$ \_\_\_\_\_ on \_\_\_\_\_ (date).
- (2) Payment of Invoices as submitted to City Staff. Invoices should be submitted two weeks prior to due date.



## SurfCam and Report

Home / SurfCam



Sottile, Hopkins & Lewis, LLC



How big is that wave?



Use this scale to approximate the size of the waves as they pass the pierhead



Isle of Palms Weather



COASTAL CANTINA

up.



### Isle of Palms Report

<b>Waves</b>	At 7:40 AM, waves are in the knee to thigh high range and breaking in sections. There looks to be some rides out there, but they will be short.
<b>Buoy Information</b>	Edisto Buoy is reporting a wave height of 2.6 ft and a dominant wave period of 8 seconds.
<b>Wind</b>	Calm and forecast to increase to 9 mph from the SE (onshore) this afternoon.
<b>Air temperature</b>	71 deg F, with a forecast high of 79 deg F.
<b>Tides</b>	Low Tide 1:16 AM, Sunrise 6:20 AM, High Tide 7:19 AM, Low Tide 1:22 PM, High Tide 7:39 PM, Sunset 8:10 PM
<b>Water Temperature</b>	76 deg F at the Cooper River entrance in the Charleston harbor.
<b>Barometer</b>	1018 mb and rising. (Note that standard atmospheric pressure at sea level is 1013 mb = 29.92 inHg.)
<b>Other information</b>	The forecast is for waves in the waist high range tomorrow through Friday and then increasing to stomach to chest high on the weekend, but with rain, thunderstorms, and onshore wind. There may be some windows of opportunity for surfing, but probably not before the weekend.
<b>Become a Member</b>	If you enjoy this surfcam please consider becoming a member of or renewing your membership with The Carolina Coast Surf Club. New and renewing members click on either the "JOIN" or "RENEW" tabs above. You may now pay annual dues online!
<b>Current IOP Traffic</b>	To view current traffic conditions at both the IOP and Mount Pleasant ends of the IOP Connector, do the following: (1) click on the City of Isle of Palms seal on the upper left of this web page; (2) select "The Island" at the upper right of the home page, and from the pull down menu click on "Beach"; (3) at the left of the Beach web page, click on "Beach Access & Parking"; (4) click on the "SCDOT 511 system" link in the second paragraph.
<b>IOP Parking</b>	Public parking is specified on the Isle of Palms City web site by first performing steps (1), (2) and (3) above; then, (4) for the period from May 15 to September 15, public parking locations not requiring a permit or fee are described in the "Road Right-of-Ways" paragraph and links. An exception is 7th Avenue where, due to plants and other obstructions in the right-of-way, only about 4 parking spaces are available.
	This surf report was updated on Monday May 14 by Jim Radley.

### COASTAL CANTINA



## Title 1 – Government and Administration

### Chapter 5. – Budget, Finance and Taxation

#### Sec. 1-5-1. - Adoption of budget.

The prepared budget and the estimated revenue for payment of budgeted expenses are hereby adopted by reference and are made a part of this Code as fully as if incorporated herein.

#### Sec. 1-5-2. - Administration of budget; transfers of appropriations.

The City Administrator shall administer the budget, being responsible to the City Council for same, and may authorize the transfer of appropriated funds within and between departments, ~~with the approval of City Council in accordance with the purchasing procedures set forth in chapter 10 of this title,~~ as necessary to achieve the goals of the budget.

#### ~~Sec. 1-5-3. – Expenditures by Mayor or City Administrator.~~

~~The City Administrator and, in his absence the Mayor, shall have the authority to spend up to \$1,000.00 of unbudgeted expenditures, for municipal purposes. Any such unbudgeted expenditures shall be approved by City Council and reported to the Ways and Means Committee at its next regularly scheduled meeting, and shall be included in the City's financial statement for the month of the expenditure.~~

### Chapter 10. - Purchasing Procedures

#### Sec. 1-10-3. - Approval of expenditures, sales and contract assignments.

- (a) Council approval shall be required for the following expenditures, sales and contract assignments:
- (1) Unbudgeted expenditures in excess of \$10,000.00;
  - (2) All expenditures in excess of \$25,000.00;
  - (3) All sales of personal property when the estimated value exceeds \$10,000.00; and
  - (4) Assignments of contracts in excess of \$10,000.00.
- (b) The Purchasing Agent may authorize the following expenditures, sales and contract assignments without Council approval:
- (1) All expenditures of \$10,000.00 or less;
  - (2) Purchases of gasoline, which otherwise comply with the terms of this chapter, in amounts not to exceed \$25,000.00;
  - (3) All sales of personal property when the estimated value is \$10,000.00 or less; and
  - (4) Assignments of contracts that are \$10,000.00 or less.
- (c) The Purchasing Agent may also authorize any budgeted expenditure approved in the current fiscal year's budget, where the price does not exceed the budget estimate by more than ten percent (10%), if the total expenditure does not exceed \$25,000.00. The Purchasing Agent shall submit a report of the expenditure to City Council which shall be entered in the minutes of Council.

**Sec. 1-10-4. - Competitive procurement requirements; exceptions.**

(a) *When required.*

- (1) Expenditures of \$5,000.00 or less: Competitive procurement is not required for expenditures of \$5,000.00 or less if prices are considered by the Purchasing Agent or Department Head to be fair and reasonable.
- (2) Expenditures exceeding \$5,000.00: Before any purchases or contracts for supplies, materials, equipment or services exceeding \$5,000.00 are made, the Purchasing Agent or Department Head shall give reasonable opportunity for competitive procurement.
  - (i) For purchases or contracts in excess of \$5,000.00 but not more than \$10,000.00, the Purchasing Agent or Department Head shall obtain either verbal or written competitive price quotes from at least two (2) vendors, unless only one (1) vendor is available. Informal quotes may be accepted verbally or via email, provided that the Purchasing Agent or Department Head retains appropriate documentation consisting of the name of the vendor, price quote, name of vendor's representative providing the quote, and the date of quote.
  - (ii) For purchases or contracts in excess of \$10,000.00 but not more than \$25,000.00, the Purchasing Agent or Department Head shall obtain at least three (3) informal written bids, unless three (3) vendors are not available. Informal written bids may be accepted via email.
  - (iii) Purchases or contracts in excess of \$25,000.00 shall be awarded pursuant to the formal competitive sealed bidding or competitive sealed proposals methods as provided in section 1-10-5, unless otherwise provided in this chapter.
- (3) No contract or purchase shall be subdivided to avoid the competitive procurement requirements of this section.
- (4) The Purchasing Agent or City Council has the authority to cancel a request for bids or proposals or other solicitation, and to reject any or all bids or proposals in whole or in part, and to waive informalities or irregularities in bids or proposals received when it is determined to be in the best interest of the City.

(b) *Exceptions.*

- (1) In the event of any emergency affecting the public welfare, health or safety, the competitive procurement requirements of this section shall not apply. A full report of any emergency purchase shall be filed by the Purchasing Agent with City Council and shall be entered in the minutes of Council.
- (2) The competitive procurement requirements of this section shall not apply to the procurement of professional services where the person employed is customarily employed on a fee basis rather than by competitive bidding such as legal, medical, consulting, appraiser, auditor or accounting services. The Purchasing Agent may secure professional services by direct negotiation and selection, taking into account the type of services required, the proximity (location) of the professional providing the services, the capability of the professional to produce the required service within a reasonable time, past performance, and the ability to meet budget requirements. Nothing herein shall be deemed to prohibit the City from using competitive procurement procedures for professional services if City Council determines it is in the best interests of the City.
- (3) The following types of expenditures are exempt from the competitive procurement requirements of this section:
  - (i) Utilities including gas, electric, water and sewer;
  - (ii) Information technology;
  - (iii) Maintenance and repairs to vehicles, machinery or equipment necessary in providing an essential City service;

- (iv) Maintenance or service contracts which are made with the manufacturer or authorized service agent;
- (v) Replacement parts of existing equipment supplied by the original equipment manufacturer or authorized dealer;
- (vi) Routine, recurring purchases (e.g., office supplies);
- (vii) Works of art and holiday decorations for public display;
- (viii) Competitive online bidding, including, but not limited to, reverse auctions;

(ix) Corrective work necessary for repairing or replacing faulty or defective workmanship, design or materials.

(4) An expenditure may be made without competitive procurement when the Purchasing Agent reasonably determines that there is only one (1) qualified source for the required goods or services, or that a particular source has a unique ability or knowledge with respect to the required goods or services, or when there is only one (1) source which is compatible with existing equipment, software, systems, or services and the Purchasing Agent sets forth such determination and the basis therefor in a written statement submitted to City Council and entered in the minutes of Council.

(5) An expenditure may be made without competitive procurement when an item is required for trial use or testing. The Purchasing Agent shall set forth such determination and the basis therefor in a written statement submitted to City Council and entered in the minutes of Council.

(6) The Purchasing Agent may obtain goods and services from an awarded bidder in a competitive bidding process utilized within the preceding six-twelve (612) months by another political subdivision of the state for substantially the same goods or services when the Purchasing Agent has good reason to believe that the awarded bidder is the lowest qualified bidder at the time the City obtains such goods and services.

(7) Competitive procurement shall not be required for goods and services purchased through a state contract awarded by the purchasing division of the State of South Carolina, or when an item that is equivalent or superior to a state contract item is purchased at a price equal to or less than the state contract price.

(8) An expenditure may be made without competitive procurement when it is determined that the expenditure is critical to the City and time does not permit for solicitation or resolicitation in accordance with the procedures set forth in this chapter. The Purchasing Agent shall set forth such determination and the basis therefor in a written statement submitted to City Council and entered in the minutes of Council.

(79) The approval requirements set forth in section 1-10-3 shall apply to the expenditures listed in each exception hereinabove; provided, however, that City Council approval shall not be required for emergency purchases pursuant to paragraph (b)(1) of this section.

**Sec. 1-10-16. - Cooperative and intergovernmental purchasing.**

The Purchasing Agent shall have the authority to join with other governmental units in cooperative purchasing plans and to enter into purchase contracts with other governmental units without the formality of publication and receiving competitive bids as otherwise required in this chapter when the best interest of the City would be served thereby. ~~The Purchasing Agent also is given the authority to make purchases of supplies and equipment through the property division of the State Budget and Control Board, without the formality of publication and receiving competitive bids as otherwise required in this chapter.~~

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