

City of Isle of Palms

FY21 Budget with Forecasts for FY22 - FY25

DRAFT #1

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City of Isle of Palms
FY21 BUDGET - DRAFT #1
SUMMARY OF KEY BUDGET INITIATIVES

| BUDGET INITIATIVES INCLUDED | | HOW IS IT FUNDED? |
|-----------------------------|--|--|
| 1 | \$3,904,000 to finish repair of Public Safety Building. Includes relocation costs and 3rd party inspector | Paid with cash on hand. Tourism funds will provide \$2,000,000 of the total project cost of approximately \$6,200,000 project. Assume \$2,272,000 is spent in FY20. |
| 2 | \$2,900,000 for construction of Phase 3 drainage outfall project. Assumes all expense is incurred in FY21 | \$2,900,000 GO bond issued. Debt service funded with General Fund revenues. <u>No property tax increase.</u> |
| 3 | \$2,875,000 for construction of Marina docks | Issue a revenue bond pledging State Atax and Marina revenues. Bond total = \$3,209,000 to include construction and recoating for the bulkhead. 75% of the debt service cost is covered with a Transfer-in to the Marina Fund from the State Atax Fund. |
| 4 | \$334,000 to recoat Marina docks | Paid with bond proceeds above. |
| 5 | \$599,000 to purchase a new fire pumper truck | Finance with a municipal lease. |
| 6 | \$119,400 in 1st 12 months for a 2.5% Pool for merit based employee pay adjustments. Increases are effective 1/1/21, so only half (6 months) in FY21 | General Fund |
| 7 | \$85,968 in 1st 12 months for a 1.8% cost of living adjustment for employees. Increases are effective 1/1/21, so only half (6 months) in FY21 | General Fund |
| 8 | \$235,830 new revenue from increased parking rates in Front Beach areas. Rates go from \$2.00 to \$2.50 per hour for on-street parking and from \$12 to \$15 per day for Saturday and Sunday parking in the lots. | General Fund Revenue |
| 9 | \$903,000 transferred into the General Fund from the Tourism Funds | Consistent with Tourism contributions in FY20: 3 Police Officers, 1 Police Sgt, 5 Firefighters, 10 BSOs and 50% of Public Works Temp Labor and Fuel. |
| 10 | \$1,031,000 transferred out from the General Fund into the Capital Projects Fund | To maintain adequate balances for ongoing capital needs. |

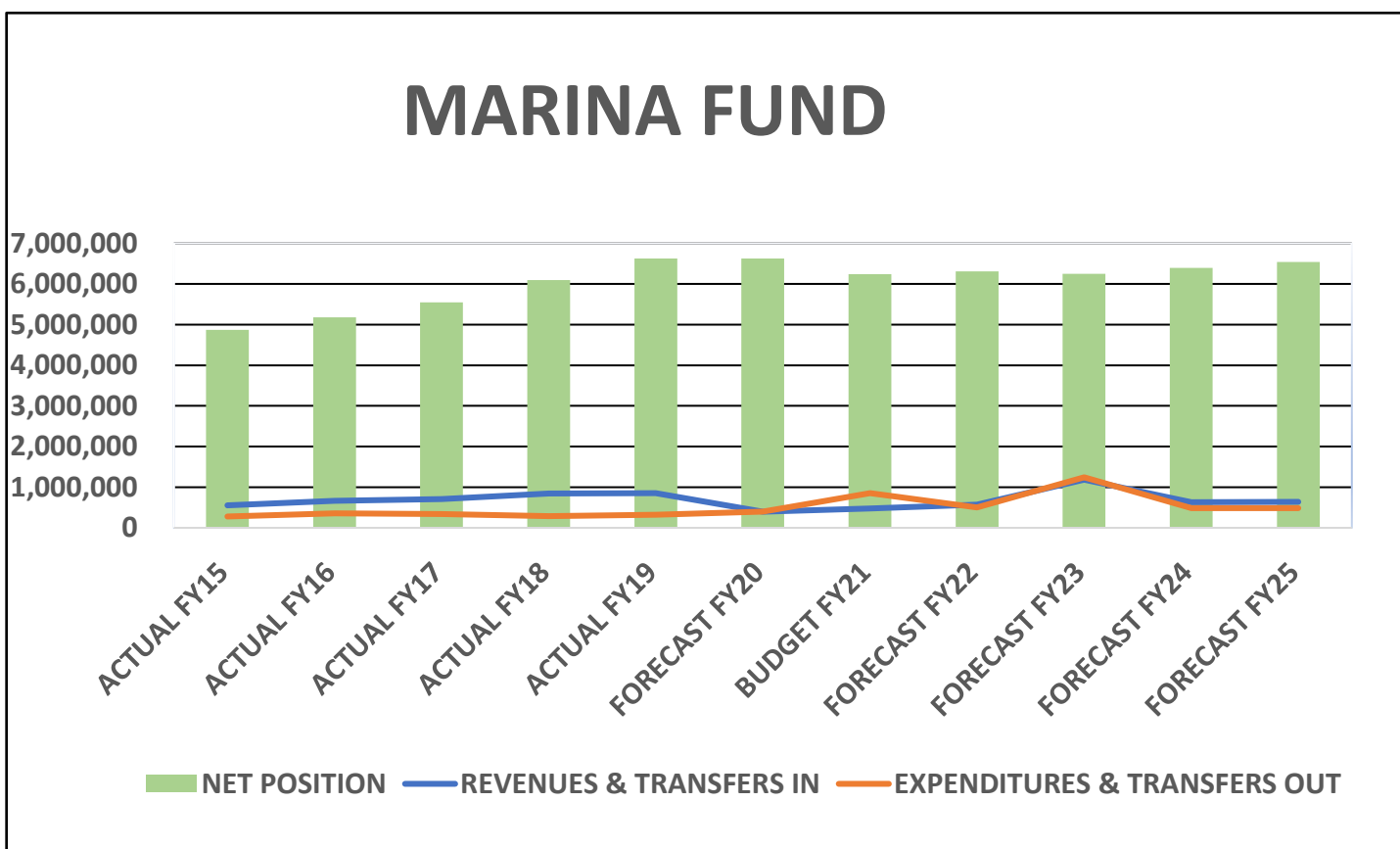
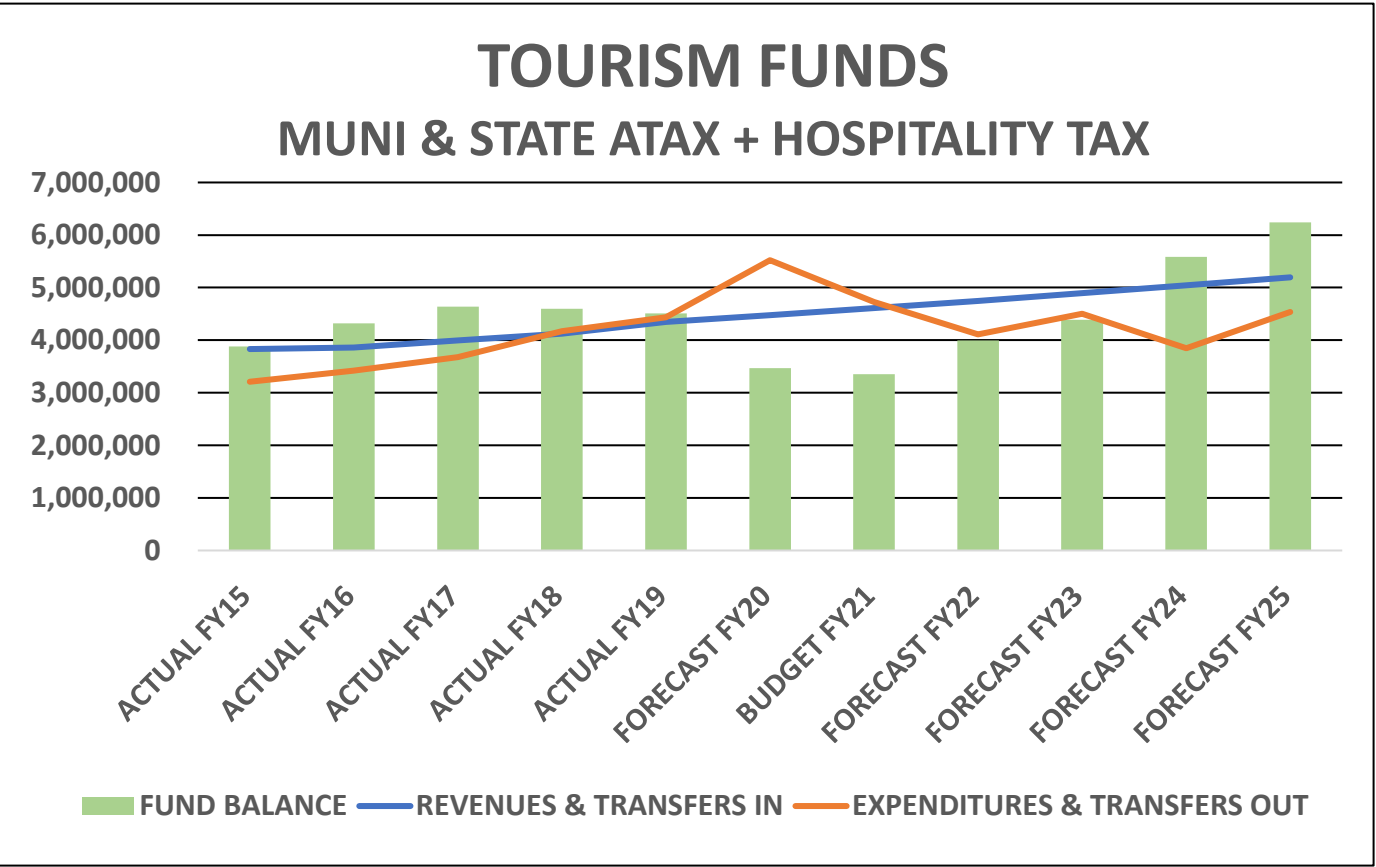
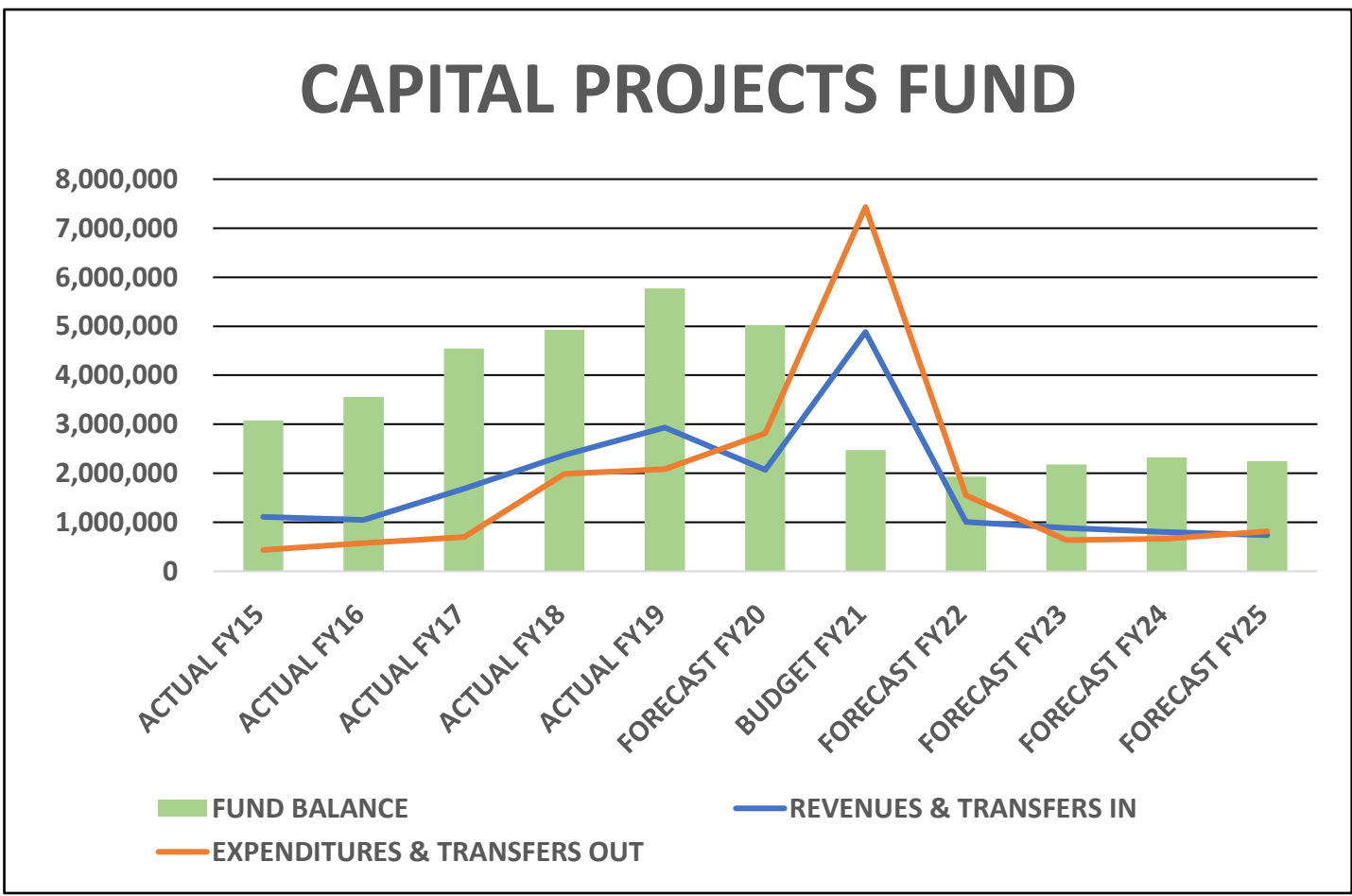
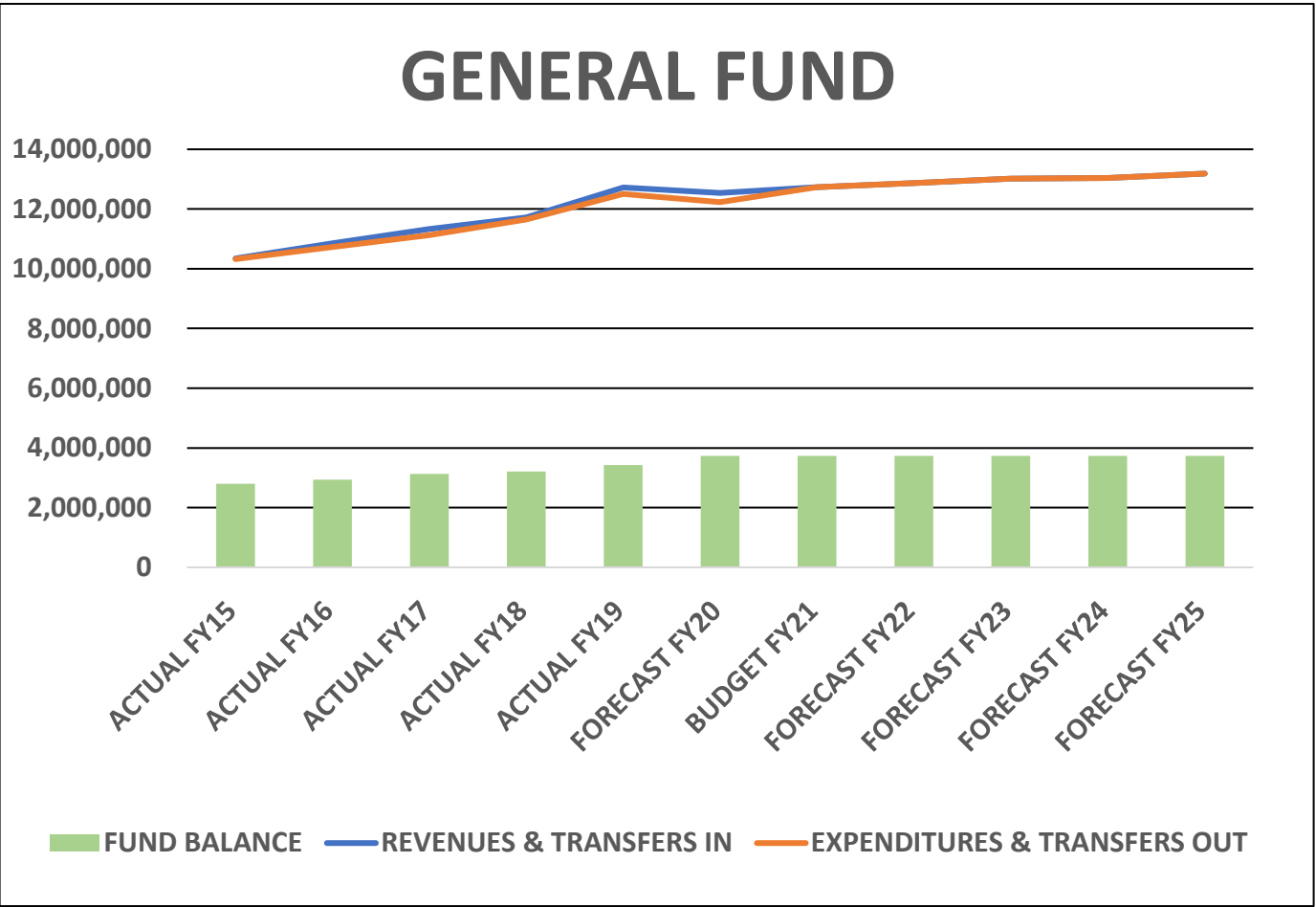
| WHAT IS NOT INCLUDED | | DISCUSSION |
|----------------------|---|--|
| 1 | \$500,000 for 2nd year of targeted drainage project | Not included in FY21 Budget, but forecasted for FY22. |
| 2 | Renovation of Marina restaurant | The City has engaged a Real Estate consultant to direct negotiations on a new restaurant lease. |
| 3 | \$750,000 for Marina dredging | Included in the forecast for FY23 since it is unlikely that this will be necessary next year. Permitting and bathymetric study is budgeted in FY21 for \$20,000. |
| 4 | \$275,000 for rehabilitation of the Waterway Blvd multi-use path | |
| 5 | \$170,000 for construction of a fitness court at the Recreation Dept | |
| 6 | \$15,000 for Recreation Dept swimming pool conceptual design | |
| 7 | \$7,800,000 and \$11,760,000 for Drainage phase 4 and 5, respectively | |
| 8 | Costs associated with island-wide sewer project | |
| 9 | Paid beach parking along Palm Blvd & 3rd-9th Avenues | Preliminary estimates indicate this could generate annual revenues of \$500,000 - \$750,000. |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|-----|--|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------|------------------|--|-------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS GENERAL FUND | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 3 | | | | | | | | | | | | | | | | | | |
| 355 | CITY OF ISLE OF PALMS FY20 BUDGET AND FY21-FY24 FORECAST - SUMMARY OF PERSONNEL COSTS AND FTES | | | | | | | | | | | | | | | | | |
| 356 | | | | | | | | | | | | | | | | | | |
| 357 | | | | | | | | | | | | | | | | | | |
| 358 | TOTAL GENERAL FUND EXPENDITURES | | 9,243,477 | 9,659,217 | 9,848,598 | 10,525,096 | 10,467,611 | 11,328,081 | 4,754,894 | 10,402,907 | 11,094,295 | (233,786) | 11,730,112 | 402,031 | 11,949,411 | 12,217,698 | 12,322,161 | 12,547,908 |
| 359 | TOTAL CITY WIDE EXPENDITURES | | 13,107,010 | 12,960,354 | 13,848,581 | 30,076,602 | 16,002,358 | 22,214,057 | 5,980,473 | 14,683,200 | 19,271,499 | (2,942,558) | 24,272,075 | 2,058,018 | 17,611,308 | 17,508,446 | 17,439,596 | 17,786,549 |
| 360 | | | | | | | | | | | | | | | | | | |
| 361 | SALARIES & WAGES | | 4,078,680 | 4,357,420 | 4,437,589 | 4,683,593 | 4,650,137 | 4,905,693 | 2,148,451 | 4,612,366 | 4,766,093 | (139,600) | 4,896,665 | (9,028) | 5,019,082 | 5,144,559 | 5,273,173 | 5,405,002 |
| 362 | OVERTIME | | 415,784 | 413,738 | 526,979 | 552,676 | 482,531 | 451,667 | 273,670 | 490,502 | 448,363 | (3,304) | 462,628 | 10,961 | 474,156 | 485,973 | 498,084 | 510,499 |
| 363 | PARTTIME | | 271,967 | 320,861 | 331,336 | 322,484 | 325,639 | 360,400 | 142,233 | 295,553 | 370,400 | 10,000 | 360,400 | - | 360,400 | 360,400 | 360,400 | 360,403 |
| 364 | SUBTOTAL SALARIES & WAGES | | 4,766,430 | 5,092,019 | 5,295,905 | 5,558,753 | 5,458,306 | 5,717,760 | 2,564,354 | 5,398,421 | 5,584,856 | (132,904) | 5,719,693 | 1,933 | 5,853,638 | 5,990,931 | 6,131,657 | 6,275,904 |
| 365 | % INCREASE FROM PRIOR YEAR | | | 6.8% | 4.0% | 5.0% | -1.8% | 2.9% | | | -2.3% | | 0.0% | | 2.3% | 2.3% | 2.3% | 2.4% |
| 366 | % OF TOTAL GENERAL FUND EXPENDITURES | | 52% | 53% | 54% | 53% | 52% | 50% | 54% | 52% | 50% | | 49% | | 49% | 49% | 50% | 50% |
| 367 | % OF CITY WIDE EXPENDITURES | | 36% | 39% | 38% | 18% | 34% | 26% | 43% | 37% | 29% | | 24% | | 33% | 34% | 35% | 35% |
| 368 | | | | | | | | | | | | | | | | | | |
| 369 | FICA | | 358,197 | 380,841 | 395,973 | 415,050 | 406,343 | 437,409 | 191,004 | 401,441 | 427,148 | (10,260) | 437,557 | 148 | 447,803 | 458,306 | 469,072 | 480,107 |
| 370 | RETIREMENT | | 575,169 | 618,519 | 670,179 | 769,815 | 795,310 | 927,448 | 421,702 | 813,766 | 903,743 | (23,705) | 983,754 | 56,306 | 1,064,380 | 1,147,551 | 1,175,994 | 1,205,150 |
| 371 | GROUP HEALTH | | 651,333 | 662,796 | 659,917 | 746,216 | 782,482 | 877,446 | 384,306 | 787,012 | 849,116 | (28,330) | 858,471 | (18,975) | 901,395 | 946,464 | 993,787 | 1,043,477 |
| 372 | WORKERS COMP | | 111,923 | 178,146 | 196,073 | 178,943 | 182,209 | 219,825 | 113,160 | 188,531 | 215,542 | (4,283) | 221,232 | 1,407 | 226,751 | 232,409 | 238,208 | 244,151 |
| 373 | UNEMPLOYMENT | | 852 | 2,129 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 374 | SUBTOTAL FRINGES | | 1,697,474 | 1,842,431 | 1,922,141 | 2,110,024 | 2,166,344 | 2,462,128 | 1,110,171 | 2,190,750 | 2,395,550 | (66,578) | 2,501,014 | 38,886 | 2,640,329 | 2,784,730 | 2,877,061 | 2,972,885 |
| 375 | % INCREASE FROM PRIOR YEAR | | | 9% | 4% | 10% | 3% | 17% | | | -3% | | 2% | | 6% | 5% | 3% | 3% |
| 376 | % OF SALARIES & WAGES | | 36% | 36% | 36% | 38% | 40% | 43% | 43% | 41% | 43% | 50% | 44% | 2012% | 45% | 46% | 47% | 47% |
| 377 | % OF TOTAL GENERAL FUND EXPENDITURES | | 18% | 19% | 20% | 20% | 21% | 22% | 23% | 21% | 22% | 28% | 21% | 10% | 22% | 23% | 23% | 24% |
| 378 | % OF CITY WIDE EXPENDITURES | | 13% | 14% | 14% | 7% | 14% | 11% | 19% | 15% | 12% | 2% | 10% | 2% | 15% | 16% | 16% | 17% |
| 379 | | | | | | | | | | | | | | | | | | |
| 380 | TOTAL PERSONNEL COSTS | | 6,463,904 | 6,934,450 | 7,218,046 | 7,668,777 | 7,624,650 | 8,179,888 | 3,674,525 | 7,589,170 | 7,980,406 | (199,482) | 8,220,707 | 40,819 | 8,493,967 | 8,775,661 | 9,008,718 | 9,248,789 |
| 381 | % INCREASE FROM PRIOR YEAR | | | 7% | 4% | 6% | -1% | 7% | | | 4% | | 0% | | 3% | 3% | 3% | 3% |
| 382 | % OF TOTAL GENERAL FUND EXPENDITURES | | 70% | 72% | 73% | 73% | 73% | 72% | 77% | 73% | 72% | | 70% | | 71% | 72% | 73% | 74% |
| 383 | % OF CITY WIDE EXPENDITURES | | 49% | 54% | 52% | 25% | 48% | 37% | 61% | 52% | 41% | | 34% | | 48% | 50% | 52% | 52% |
| 384 | | | | | | | | | | | | | | | | | | |
| 385 | # OF FULL-TIME EMPLOYEES | | 88 | 88 | 91 | 91 | 92 | 92 | 92 | 92 | 91 | | 91 | | 91 | 91 | 91 | 91 |
| 386 | SALARY & WAGES FTE* | | 51,073 | 54,218 | 54,556 | 57,541 | 55,790 | 58,232 | 26,327 | 55,466 | 57,302 | | 58,893 | | 60,365 | 61,874 | 63,420 | 65,006 |
| 387 | FRINGE FTE* | | 18,485 | 20,117 | 20,357 | 22,107 | 22,281 | 25,384 | 11,422 | 22,535 | 24,923 | | 26,044 | | 27,518 | 29,046 | 29,999 | 30,989 |
| 388 | TOTAL (FULLY LOADED) FTE* | | 69,559 | 74,335 | 74,913 | 79,648 | 78,071 | 83,616 | 37,750 | 78,001 | 82,225 | | 84,938 | | 87,884 | 90,919 | 93,420 | 95,994 |
| 389 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|----|---|--|-------------|-------------|-------------|-------------|-------------|-------------|----------------------|--------------|---------------|--------------------------------------|-------------|----------------------------------|---------------|---------------|---------------|---------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS | | | | | | | | | | | | | | | | |
| 2 | Fund Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 5 | 10 GENERAL FUND | REVENUES | 9,332,755 | 9,676,562 | 10,187,039 | 10,526,262 | 11,493,760 | 11,567,620 | 3,640,054 | 12,144,160 | 11,647,053 | 79,433 | 11,828,600 | 260,980 | 11,942,920 | 12,048,798 | 12,038,540 | 12,156,847 |
| 6 | | EXPENDITURES | 9,243,477 | 9,659,217 | 9,848,598 | 10,525,096 | 10,467,611 | 11,328,081 | 4,754,894 | 10,402,907 | 11,094,295 | (233,786) | 11,730,112 | 402,031 | 11,949,411 | 12,217,698 | 12,322,161 | 12,547,908 |
| 7 | | TRANSFERS IN | 1,012,648 | 1,177,654 | 1,142,993 | 1,197,567 | 1,226,087 | 897,745 | - | 1,226,087 | 893,745 | (4,000) | 902,761 | 5,016 | 931,155 | 962,781 | 995,672 | 1,029,880 |
| 8 | | TRANSFERS OUT | (1,080,244) | (1,065,442) | (1,276,837) | (1,127,848) | (2,037,371) | (1,137,284) | - | (2,037,371) | (1,137,284) | - | (1,001,249) | 136,035 | (924,664) | (793,882) | (712,051) | (638,819) |
| 9 | | NET | 21,682 | 129,558 | 204,597 | 70,885 | 214,865 | 0 | (1,114,841) | 929,969 | 309,219 | 309,218 | 0 | (0) | (0) | (0) | (0) | 0 |
| 10 | | | | | | | | | | | | | | | | | | |
| 11 | 20 CAPITAL PROJECTS FUND | REVENUES | 101,814 | 35,616 | 508,577 | 1,245,861 | 1,006,155 | 1,211,700 | 46,034 | 509,900 | 929,500 | (282,200) | 3,879,000 | 2,667,300 | 84,000 | 88,200 | 92,610 | 97,241 |
| 12 | | EXPENDITURES | 426,863 | 510,512 | 699,286 | 1,986,413 | 2,086,624 | 4,384,217 | 174,600 | 1,375,797 | 2,815,139 | (1,569,078) | 7,429,662 | 3,045,445 | 1,549,760 | 634,560 | 661,260 | 812,561 |
| 13 | | TRANSFERS IN | 1,005,244 | 1,015,442 | 1,176,837 | 1,127,848 | 1,924,450 | 1,137,284 | - | 1,924,450 | 1,137,284 | - | 1,001,249 | (136,035) | 924,664 | 793,882 | 712,051 | 638,819 |
| 14 | | TRANSFERS OUT | (8,047) | (63,000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | | NET | 672,148 | 477,546 | 986,128 | 387,297 | 843,981 | (2,035,233) | (128,565) | 1,058,553 | (748,355) | 1,286,878 | (2,549,413) | (514,180) | (541,096) | 247,521 | 143,401 | (76,502) |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | 30 MUNICIPAL ACCOM TAX FUND | REVENUES | 1,500,414 | 1,474,209 | 1,508,028 | 1,533,533 | 1,594,725 | 1,636,090 | 891,958 | 1,580,722 | 1,641,590 | 5,500 | 1,689,578 | 53,488 | 1,740,855 | 1,793,708 | 1,848,185 | 1,904,338 |
| 18 | | EXPENDITURES | 593,167 | 841,618 | 937,030 | 823,814 | 1,081,591 | 2,309,809 | 330,055 | 927,311 | 1,877,769 | (432,040) | 1,313,673 | (996,137) | 1,058,803 | 943,925 | 803,697 | 1,050,282 |
| 19 | | TRANSFERS IN | 4,024 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | | TRANSFERS OUT | (533,431) | (553,252) | (566,814) | (592,900) | (607,582) | (458,702) | - | (607,582) | (458,702) | - | (468,475) | (9,773) | (478,830) | (492,483) | (506,683) | (521,450) |
| 21 | | NET | 377,840 | 79,339 | 4,185 | 116,819 | (94,448) | (1,132,421) | 561,903 | 45,829 | (694,881) | 437,540 | (92,570) | 1,039,851 | 203,222 | 357,300 | 537,805 | 332,606 |
| 22 | | | | | | | | | | | | | | | | | | |
| 23 | 35 HOSPITALITY TAX FUND | REVENUES | 686,994 | 703,573 | 755,961 | 795,928 | 820,369 | 828,440 | 394,087 | 851,355 | 850,568 | 22,128 | 875,365 | 46,925 | 902,106 | 929,673 | 958,093 | 987,392 |
| 24 | | EXPENDITURES | 366,083 | 308,069 | 237,220 | 327,095 | 360,878 | 746,694 | 111,440 | 352,423 | 721,694 | (25,000) | 647,382 | (99,312) | 594,356 | 563,318 | 562,311 | 697,391 |
| 25 | | TRANSFERS IN | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | | TRANSFERS OUT | (229,436) | (280,629) | (274,162) | (261,330) | (462,008) | (229,830) | - | (462,008) | (229,830) | - | (226,300) | 3,530 | (239,023) | (248,584) | (258,527) | (268,869) |
| 27 | | NET | 91,474 | 114,875 | 244,579 | 207,502 | (2,517) | (148,084) | 282,647 | 36,924 | (100,956) | 47,128 | 1,683 | 149,767 | 68,727 | 117,771 | 137,254 | 21,132 |
| 28 | | | | | | | | | | | | | | | | | | |
| 29 | 40 FIRE DEPT 1% FUND | REVENUES | 166,558 | 165,395 | 152,084 | 148,244 | 143,287 | 143,025 | 144,433 | 145,100 | 143,025 | - | 145,000 | 1,975 | 144,000 | 144,000 | 144,000 | 144,000 |
| 30 | | EXPENDITURES | 105,247 | 142,537 | 153,711 | 162,590 | 185,939 | 143,025 | 250,718 | 264,068 | 143,025 | - | 145,000 | 1,975 | 144,000 | 144,000 | 144,000 | 144,000 |
| 31 | | TRANSFERS IN | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 | | TRANSFERS OUT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 33 | | NET | 61,311 | 22,859 | (1,627) | (14,347) | (42,652) | - | (106,286) | (118,968) | - | - | - | - | - | - | - | - |
| 34 | | | | | | | | | | | | | | | | | | |
| 35 | 50 STATE ACCOM TAX FUND | REVENUES | 1,635,746 | 1,683,644 | 1,731,180 | 1,797,765 | 1,934,552 | 1,893,680 | 862,363 | 1,981,554 | 1,986,133 | 92,453 | 2,044,547 | 150,867 | 2,106,413 | 2,170,170 | 2,235,875 | 2,303,589 |
| 36 | | EXPENDITURES | 938,369 | 897,174 | 1,089,338 | 1,396,215 | 1,344,560 | 2,391,816 | 172,808 | 877,270 | 1,954,776 | (437,040) | 1,642,587 | (749,229) | 1,309,485 | 1,254,198 | 1,265,902 | 1,544,612 |
| 37 | | TRANSFERS IN | 4,024 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 38 | | TRANSFERS OUT | (549,328) | (537,773) | (573,442) | (768,513) | (577,410) | (278,713) | - | (577,410) | (278,713) | - | (424,436) | (145,723) | (429,752) | (1,000,664) | (446,912) | (456,011) |
| 39 | | NET | 152,073 | 248,697 | 68,400 | (366,964) | 12,582 | (776,849) | 689,555 | 526,874 | (247,356) | 529,493 | (22,476) | 754,373 | 367,176 | (84,692) | 523,061 | 302,966 |
| 40 | 55, 57 & 58 BEACH RESTOR/MAINT/ PRESERVE FUND | REVENUES | 1,273,298 | 1,094,482 | 1,224,860 | 13,073,287 | 1,197,728 | 1,099,490 | 532,118 | 1,211,725 | 1,119,290 | 19,800 | 1,151,519 | 52,029 | 1,186,964 | 1,223,518 | 1,261,216 | 1,300,094 |
| 41 | | EXPENDITURES | 1,102,390 | 210,351 | 308,182 | 14,156,226 | 116,615 | 484,142 | 8,694 | 67,791 | 234,142 | (250,000) | 479,394 | (4,748) | 480,000 | 480,252 | 1,165,000 | 480,000 |
| 42 | | TRANSFERS IN | 354,121 | - | - | 403,640 | 226,803 | - | - | 226,803 | - | - | - | - | - | - | - | - |
| 43 | | TRANSFERS OUT | (200,000) | - | - | (403,640) | (226,803) | - | - | (226,803) | - | - | - | - | - | - | - | - |
| 44 | | NET | 325,028 | 884,131 | 916,678 | (1,082,938) | 1,081,113 | 615,348 | 523,424 | 1,143,935 | 885,148 | 269,800 | 672,125 | 56,777 | 706,964 | 743,266 | 96,216 | 820,094 |
| 45 | | | | | | | | | | | | | | | | | | |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|----|--|--|-------------|-------------|-------------|-------------|-------------|-------------|----------------------|--------------|---------------|--------------------------------------|-------------|----------------------------------|---------------|---------------|---------------|---------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS | | | | | | | | | | | | | | | | |
| 2 | Fund Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 46 | 60 DISASTER | REVENUES | 4,944 | 20,093 | 177,272 | 369,615 | 143,134 | 42,000 | 26,591 | 146,234 | 52,000 | 10,000 | 52,000 | 10,000 | 54,600 | 57,330 | 60,197 | 63,206 |
| 47 | RECOVERY FUND | EXPENDITURES | - | 8,601 | 202,524 | 355,757 | 26,341 | 10,000 | 40,263 | 40,263 | 10,000 | - | 10,000 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 48 | | TRANSFERS IN | 75,000 | 50,000 | 100,000 | - | 100,000 | - | - | 100,000 | - | - | - | - | - | - | - | - |
| 49 | | TRANSFERS OUT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 50 | | NET | 79,944 | 61,492 | 74,748 | 13,858 | 216,793 | 32,000 | (13,671) | 205,971 | 42,000 | 10,000 | 42,000 | 10,000 | 44,600 | 47,330 | 50,197 | 53,206 |
| 51 | | | | | | | | | | | | | | | | | | |
| 52 | 61 & 62 | REVENUES | 3 | 2 | 1 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 | FEDERAL & STATE | EXPENDITURES | 78 | 12,119 | 1,053 | 10,111 | (1,244) | - | 4,773 | 4,773 | 4,386 | 4,386 | - | - | - | - | - | - |
| 54 | NARCOTICS FUNDS | TRANSFERS IN | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 55 | | TRANSFERS OUT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 56 | | NET | (76) | (12,117) | (1,052) | (10,111) | 1,244 | - | (4,773) | (4,773) | (4,386) | (4,386) | - | - | - | - | - | - |
| 57 | | | | | | | | | | | | | | | | | | |
| 58 | 64 VICTIMS | REVENUES | 13,792 | 19,600 | 10,551 | 9,640 | 9,259 | 10,003 | 2,617 | 6,617 | 6,620 | (3,383) | 6,620 | (3,383) | 6,620 | 6,620 | 6,620 | 6,620 |
| 59 | FUND | EXPENDITURES | 938 | 1,068 | 2,738 | 1,383 | 1,694 | 2,050 | 4,113 | 4,468 | 2,050 | - | 2,050 | - | 2,050 | 2,050 | 2,050 | 2,050 |
| 60 | | TRANSFERS IN | - | - | - | - | 12,921 | - | - | 12,921 | - | - | - | - | - | - | - | - |
| 61 | | TRANSFERS OUT | (14,000) | (14,000) | (14,000) | (14,000) | - | (7,000) | - | - | (3,000) | 4,000 | (3,000) | 4,000 | (3,000) | (3,000) | (3,000) | (3,000) |
| 62 | | NET | (1,146) | 4,532 | (6,186) | (5,743) | 20,486 | 953 | (1,496) | 15,070 | 1,570 | 617 | 1,570 | 617 | 1,570 | 1,570 | 1,570 | 1,570 |
| 63 | | | | | | | | | | | | | | | | | | |
| 64 | 66 AISLE | REVENUES | 630 | 2,850 | 990 | 3,450 | - | - | - | - | - | - | - | - | - | - | - | - |
| 65 | OF PALMS | EXPENDITURES | 459 | 2,099 | 7,940 | 18,388 | - | - | - | - | - | - | - | - | - | - | - | - |
| 66 | FUND | TRANSFERS IN | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 | | TRANSFERS OUT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | | NET | 171 | 751 | (6,950) | (14,938) | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | | | | | | | | | | | | | | | | | | |
| 70 | 68 REC | REVENUES | 15,912 | 14,511 | 14,877 | 13,582 | 16,525 | 15,000 | 14,272 | 16,583 | 16,000 | 1,000 | 16,000 | 1,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 71 | BUILDING | EXPENDITURES | 51,358 | 8,950 | 18,041 | 22,885 | 13,238 | 15,000 | 4,854 | 13,218 | 15,000 | - | 15,000 | - | 15,000 | 15,000 | 15,000 | 15,000 |
| 72 | FUND | TRANSFERS IN | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - | 3,000 | 3,000 | - | 3,000 | - | 3,000 | 3,000 | 3,000 | 3,000 |
| 73 | | TRANSFERS OUT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | | NET | (32,446) | 8,561 | (165) | (6,303) | 6,287 | 3,000 | 9,418 | 6,365 | 4,000 | 1,000 | 4,000 | 1,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 75 | | | | | | | | | | | | | | | | | | |
| 76 | 90 MARINA | REVENUES | 392,467 | 398,025 | 428,567 | 408,355 | 431,588 | 430,076 | 221,585 | 431,991 | 323,000 | (107,076) | 255,920 | (174,156) | 349,694 | 406,113 | 412,682 | 419,404 |
| 77 | FUND | EXPENDITURES | 278,580 | 358,038 | 342,920 | 290,628 | 318,510 | 399,223 | 123,261 | 352,912 | 399,223 | - | 857,216 | 457,993 | 498,442 | 1,243,445 | 488,215 | 482,744 |
| 78 | | TRANSFERS IN | 156,426 | 268,000 | 282,425 | 436,176 | 417,913 | 73,500 | - | 417,913 | 73,500 | - | 216,450 | 142,950 | 216,450 | 778,950 | 216,450 | 216,450 |
| 79 | | TRANSFERS OUT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 | | NET | 270,313 | 307,986 | 368,072 | 553,904 | 530,991 | 104,353 | 98,324 | 496,992 | (2,723) | (107,076) | (384,846) | (489,199) | 67,702 | (58,382) | 140,917 | 153,110 |
| 81 | | | | | | | | | | | | | | | | | | |
| 82 | TOTAL | REVENUES | 15,125,328 | 15,288,564 | 16,699,988 | 29,925,523 | 18,791,082 | 18,877,124 | 6,776,111 | 19,025,941 | 18,714,779 | (162,345) | 21,944,149 | 3,067,024 | 18,534,173 | 18,884,130 | 19,074,016 | 19,398,731 |
| 83 | ALL FUNDS | EXPENDITURES | 13,107,010 | 12,960,354 | 13,848,581 | 30,076,602 | 16,002,358 | 22,214,057 | 5,980,473 | 14,683,200 | 19,271,499 | (2,942,558) | 24,272,075 | 2,058,018 | 17,611,308 | 17,508,446 | 17,439,596 | 17,786,549 |
| 84 | | TRANSFERS IN | 2,614,486 | 2,514,096 | 2,705,254 | 3,168,231 | 3,911,174 | 2,111,529 | - | 3,911,174 | 2,107,529 | (4,000) | 2,123,460 | 11,931 | 2,075,269 | 2,538,613 | 1,927,173 | 1,888,149 |
| 85 | | TRANSFERS OUT | (2,614,486) | (2,514,096) | (2,705,254) | (3,168,231) | (3,911,174) | (2,111,529) | - | (3,911,174) | (2,107,529) | 4,000 | (2,123,460) | (11,931) | (2,075,269) | (2,538,613) | (1,927,173) | (1,888,149) |
| 86 | | NET | 2,018,318 | 2,328,211 | 2,851,407 | (151,078) | 2,788,724 | (3,336,933) | 795,639 | 4,342,742 | (556,720) | 2,780,212 | (2,327,926) | 1,009,007 | 922,864 | 1,375,684 | 1,634,420 | 1,612,183 |
| 87 | | | | | | | | | | | | | | | | | | |
| 88 | TOTAL UNRESTRICTED FUND BALANCES | | 8,109,328 | 8,777,924 | 10,043,397 | 10,515,436 | 11,791,074 | 9,787,842 | - | - | 11,393,938 | - | 8,886,525 | - | 8,390,029 | 8,684,880 | 8,878,477 | 8,855,181 |
| 89 | TOTAL TOURISM FUND BALANCES | | 3,879,806 | 4,322,716 | 4,639,881 | 4,597,238 | 4,512,854 | 2,455,500 | - | - | 3,469,661 | - | 3,356,299 | - | 3,995,423 | 4,385,802 | 5,583,922 | 6,240,626 |
| 90 | TOTAL BEACH FUND BALANCES | | 820,783 | 1,704,914 | 2,621,592 | 1,538,654 | 2,619,767 | 3,235,115 | - | - | 3,504,915 | - | 4,177,040 | - | 4,884,004 | 5,627,270 | 5,723,486 | 6,543,581 |
| 91 | TOTAL OTHER FUND BALANCES | | 285,782 | 309,617 | 300,587 | 264,083 | 249,449 | 253,402 | - | - | 250,633 | - | 256,203 | - | 261,773 | 267,343 | 272,913 | 278,483 |
| 92 | SUBTOTAL GOVERNMENTAL FUNDS | | 13,095,699 | 15,115,172 | 17,605,457 | 16,915,412 | 19,173,144 | 15,731,859 | - | - | 18,619,147 | - | 16,676,067 | - | 17,531,229 | 18,965,295 | 20,458,798 | 21,917,870 |
| 93 | | | | | | | | | | | | | | | | | | |
| 94 | TOTAL MARINA NET POSITION | | 4,869,810 | 5,177,796 | 5,545,868 | 6,099,772 | 6,630,764 | 6,735,116 | - | - | 6,628,041 | - | 6,243,195 | - | 6,310,897 | 6,252,515 | 6,393,432 | 6,546,543 |
| 95 | TOTAL MARINA NET POSITION LESS FIXED ASSETS (TOT NET POSITION INCLS FIXED ASSETS THAT ARE NOT PART OF THE OTHER FUND BALANCES) | | | | | | | | | | 682,926 | - | 673,923 | - | 777,058 | 747,444 | 910,196 | 1,077,931 |
| 96 | | | | | | | | | | | | | | | | | | |
| 97 | TOTAL FUND BALANCES & NET POSITION | | 17,965,509 | 20,292,968 | 23,151,325 | 23,015,184 | 25,803,908 | 22,466,975 | - | - | 25,247,188 | - | 22,919,262 | - | 23,842,126 | 25,217,810 | 26,852,230 | 28,464,413 |

CITY OF ISLE OF PALMS - HISTORICAL & FORECASTED ENDING FUND BALANCES



| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|----|--|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------|------------------|--|-------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS GENERAL FUND | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 3 | | | | | | | | | | | | | | | | | | |
| 5 | GENERAL FUND REVENUES | | | | | | | | | | | | | | | | | |
| 6 | 10-3100.4001 | PROPERTY TAXES | 3,532,782 | 3,568,534 | 3,618,976 | 3,641,730 | 3,707,531 | 3,696,600 | 743,697 | 3,649,271 | 3,760,000 | 63,400 | 3,760,000 | 63,400 | 3,797,600 | 3,835,576 | 3,873,932 | 3,912,671 |
| 7 | 10-3100.4002 | LOCAL OPTION SALES TAX | 675,906 | 698,077 | 731,540 | 772,357 | 817,962 | 811,200 | 304,942 | 836,369 | 836,369 | 25,169 | 836,000 | 24,800 | 852,720 | 869,774 | 887,170 | 904,913 |
| 8 | 10-3100.4003 | PROPERTY TAX DEBT SERVICE | 645,619 | 671,016 | 682,377 | 698,283 | 715,400 | 701,950 | 143,741 | 704,461 | 720,000 | 18,050 | 720,000 | 18,050 | 727,200 | 734,472 | 613,817 | 619,955 |
| 9 | 10-3210.4005 | TELECOMMUNICATIONS LICENSES | 21,678 | 23,788 | 22,356 | 20,074 | 20,411 | 20,000 | 5 | 20,416 | 20,416 | 416 | 20,000 | - | 20,000 | 20,000 | 20,000 | 20,000 |
| 10 | 10-3210.4006 | BUSINESS LICENSES | 1,095,340 | 1,100,391 | 1,162,359 | 1,413,076 | 1,690,205 | 1,438,000 | 292,250 | 1,713,356 | 1,335,523 | (102,477) | 1,340,000 | (98,000) | 1,353,400 | 1,366,934 | 1,380,603 | 1,394,409 |
| 11 | 10-3210.4007 | INSURANCE LICENSES | 628,465 | 635,441 | 657,872 | 687,835 | 662,491 | 694,880 | 58 | 662,263 | 662,263 | (32,617) | 662,000 | (32,880) | 668,620 | 675,306 | 682,059 | 688,880 |
| 12 | 10-3210.4008 | PUBLIC UTILITIES | 805,630 | 821,834 | 814,753 | 797,152 | 788,023 | 869,000 | 56,749 | 838,665 | 838,665 | (30,335) | 838,000 | (31,000) | 838,000 | 838,000 | 838,000 | 838,000 |
| 13 | 10-3210.4009 | BUILDING PERMITS | 276,644 | 238,153 | 302,871 | 341,138 | 681,371 | 568,000 | 203,730 | 710,585 | 451,070 | (116,930) | 450,000 | (118,000) | 454,500 | 459,045 | 463,635 | 468,272 |
| 14 | 10-3210.4010 | ANIMAL LICENSES | 1,910 | 1,791 | 1,780 | 1,750 | 2,585 | 1,800 | 210 | 1,820 | 1,820 | 20 | 1,800 | - | 1,800 | 1,800 | 1,800 | 1,800 |
| 15 | 10-3210.4011 | RESIDENTIAL RENTAL LICENSES | 510,985 | 524,281 | 493,866 | 511,530 | 515,555 | 1,020,000 | 945,637 | 952,027 | 966,000 | (54,000) | 966,000 | (54,000) | 985,320 | 1,005,026 | 1,025,127 | 1,045,629 |
| 16 | 10-3210.4013 | TRANSPORT NETWORK CO FEE | - | 3,115 | 6,406 | 9,027 | 6,799 | 8,240 | 7,196 | 10,854 | 10,854 | 2,614 | 11,000 | 2,760 | 11,000 | 11,330 | 11,670 | 12,020 |
| 17 | 10-3400.4075 | COURT GENERATED REVENUES | 118,338 | 238,272 | 263,440 | 217,017 | 289,232 | 200,000 | 130,406 | 240,875 | 240,875 | 40,875 | 240,000 | 40,000 | 240,000 | 240,000 | 240,000 | 240,000 |
| 18 | 10-3450.4106 | INTERGOVERNMENT TRANSFERS | 43,968 | 43,968 | 14,656 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | 10-3450.4111 | GRANT INCOME | - | 9,111 | 152,298 | 143,682 | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | 10-3450.4115 | STATE SHARED FUNDS | 90,470 | 90,470 | 94,653 | 93,353 | 94,499 | 93,000 | 24,497 | 95,658 | 95,658 | 2,658 | 95,000 | 2,000 | 95,000 | 95,000 | 95,000 | 95,000 |
| 21 | 10-3450.4117 | STATE SHARED FUNDS-ALCOHO | 44,400 | 42,450 | 49,400 | 48,245 | 35,755 | 51,000 | 4,000 | 37,500 | 37,500 | (13,500) | 40,000 | (11,000) | 40,000 | 40,000 | 40,000 | 40,000 |
| 22 | 10-3500.4501 | MISCELLANEOUS | 4,586 | 946 | 2,678 | 15,185 | 45,914 | 2,000 | 8,486 | 46,878 | 46,878 | 44,878 | 3,000 | 1,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 23 | 10-3500.4502 | PARKING LOT REVENUES | 185,580 | 260,228 | 317,838 | 289,737 | 423,920 | 370,000 | 211,233 | 502,802 | 502,802 | 132,802 | 588,000 | 218,000 | 588,000 | 588,000 | 588,000 | 588,000 |
| 24 | 10-3500.4504 | SALE OF ASSETS | 9,183 | 7,257 | 3,678 | 5,208 | 15,172 | - | - | 1,325 | 1,325 | 1,325 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 25 | 10-3500.4505 | INTEREST INCOME | 3,357 | 9,149 | 16,657 | 34,544 | 68,656 | 47,250 | 57,774 | 102,609 | 102,609 | 55,359 | 103,000 | 55,750 | 108,150 | 103,000 | 108,150 | 113,558 |
| 26 | 10-3500.4506 | REC. INSTRUCTORS INCOME | 152,534 | 153,315 | 164,584 | 177,100 | 168,741 | 170,000 | 79,730 | 173,067 | 173,067 | 3,067 | 170,000 | - | 170,000 | 170,000 | 170,000 | 170,000 |
| 27 | 10-3500.4507 | REC. PROGRAM INCOME | 96,427 | 108,614 | 91,709 | 90,585 | 82,050 | 90,000 | 37,210 | 84,384 | 84,384 | (5,616) | 84,000 | (6,000) | 84,000 | 84,000 | 84,000 | 84,000 |
| 28 | 10-3500.4508 | RECYCLING REVENUE | - | - | - | - | 345 | - | - | 345 | 345 | 345 | - | - | - | - | - | - |
| 29 | 10-3500.4509 | KENNEL FEES | 89 | 147 | 77 | 119 | 84 | 100 | 7 | 21 | 21 | (79) | 100 | - | 100 | 100 | 100 | 100 |
| 30 | 10-3500.4511 | STATE ACC TAX ADMIN FEE | 110,462 | 111,883 | 114,897 | 117,757 | 124,863 | 123,600 | 50,889 | 127,481 | 127,481 | 3,881 | 127,000 | 3,400 | 130,810 | 134,734 | 138,776 | 142,940 |
| 31 | 10-3500.4514 | PARKING METER REVENUE | 261,026 | 297,135 | 389,645 | 385,720 | 508,591 | 577,000 | 328,450 | 604,628 | 604,628 | 27,628 | 756,000 | 179,000 | 756,000 | 756,000 | 756,000 | 756,000 |
| 32 | 10-3500.4515 | CART PURCHASE REVENUE | 3,675 | 4,125 | 3,975 | 4,800 | 3,300 | 4,000 | 2,475 | 4,650 | 4,650 | 650 | 4,000 | - | 4,000 | 4,000 | 4,000 | 4,000 |
| 33 | 10-3500.4516 | ALARM PERMIT REVENUE | 1,295 | 1,560 | 1,790 | 1,295 | 1,375 | 1,800 | 575 | 1,250 | 1,250 | (550) | 1,250 | (550) | 1,250 | 1,250 | 1,250 | 1,250 |
| 34 | 10-3500.4517 | BREACH INLET BOAT RAMP FEES | 1,500 | 2,300 | 2,000 | 1,800 | 1,100 | 2,000 | 200 | 1,300 | 1,300 | (700) | 1,300 | (700) | 1,300 | 1,300 | 1,300 | 1,300 |
| 35 | 10-3500.4518 | RESIDENTIAL PARKING GUEST BOOI | - | 2,115 | 810 | 552 | 255 | 200 | 30 | 150 | 150 | (50) | 150 | (50) | 150 | 150 | 150 | 150 |
| 36 | 10-3500.4525 | TREE REPLACEMENT COLLECTIONS | 10,909 | 7,096 | 7,100 | 5,610 | 21,575 | 6,000 | 5,875 | 19,150 | 19,150 | 13,150 | 6,000 | - | 6,000 | 6,000 | 6,000 | 6,000 |
| 37 | TOTAL GENERAL FUND REVENUES (NO TRANSFERS) | | 9,332,755 | 9,676,562 | 10,187,039 | 10,526,262 | 11,493,760 | 11,567,620 | 3,640,054 | 12,144,160 | 11,647,053 | 79,433 | 11,828,600 | 260,980 | 11,942,920 | 12,048,798 | 12,038,540 | 12,156,847 |
| 38 | % Increase/(Decrease) from Prior Y | | 7% | 4% | 5% | 3% | 9% | 1% | | | 1% | | 2% | | 1% | 1% | 0% | 1% |
| 39 | | | | | | | | | | | | - | | - | | | | |
| 40 | MAYOR & COUNCIL | | | | | | | | | | | | | | | | | |
| 41 | 10-4010.5001 | SALARIES & WAGES | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | - | 17,000 | - | 17,000 | 17,000 | 17,000 | 17,001 |
| 42 | 10-4010.5004 | FICA EXPENSE | 1,301 | 1,301 | 1,301 | 1,301 | 1,184 | 1,301 | 1,299 | 1,299 | 1,299 | (2) | 1,301 | - | 1,301 | 1,301 | 1,301 | 1,301 |
| 43 | 10-4010.5005 | RETIREMENT EXPENSE | 1,366 | 1,383 | 1,272 | 1,053 | 2,345 | 2,645 | 2,178 | 2,485 | 2,645 | (0) | 2,815 | 170 | 2,985 | 3,155 | 3,155 | 3,155 |
| 44 | 10-4010.5006 | GROUP HEALTH INSURANCE | 48,329 | 45,562 | 42,633 | 72,222 | 88,857 | 96,103 | 46,041 | 92,042 | 96,103 | - | 100,143 | 4,040 | 105,150 | 110,408 | 115,928 | 121,724 |
| 45 | 10-4010.5007 | WORKERS' COMPENSATION | 255 | 654 | 399 | 379 | 375 | 456 | 222 | 377 | 456 | - | 456 | - | 456 | 456 | 456 | 456 |
| 46 | 10-4020.5010 | PRINT AND OFFICE SUPPLIES | 172 | 666 | 658 | 2,053 | 307 | 2,100 | 319 | 410 | 2,100 | - | 2,100 | - | 2,100 | 700 | 2,100 | 2,100 |
| 47 | 10-4020.5014 | MEMBERSHIP AND DUES | - | 50 | 50 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | 10-4020.5015 | MEETINGS AND SEMINARS | 9,132 | 9,681 | 6,651 | 14,033 | 7,867 | 12,000 | 6,375 | 12,519 | 12,000 | - | 12,000 | - | 12,000 | 12,000 | 12,000 | 12,000 |
| 49 | 10-4020.5016 | VEHICLE, FUEL & OIL | 144 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 50 | 10-4020.5021 | TELEPHONE/CABLE | 1,056 | 1,152 | 2,977 | 2,719 | 2,597 | - | 1,177 | 2,797 | 2,797 | 2,797 | 3,000 | 3,000 | - | - | - | - |
| 51 | 10-4020.5062 | INSURANCE | 1,925 | 2,003 | 1,999 | 1,999 | 2,002 | 2,100 | 1,942 | 2,004 | 2,100 | - | 2,100 | - | 2,142 | 2,185 | 2,229 | 2,273 |
| 52 | 10-4020.5079 | MISCELLANEOUS | 3,620 | 5,612 | 4,504 | 4,448 | 4,242 | 4,500 | 4,448 | 4,448 | 4,500 | - | 4,500 | - | 4,500 | 4,500 | 4,500 | 4,500 |
| 53 | 10-4020.5088 | CITIZENS & EMPLOYEE SERVICES | 1,423 | 1,415 | 2,319 | 21,801 | 2,429 | 4,000 | 982 | 2,031 | 4,000 | - | - | (4,000) | 4,000 | 4,000 | 4,000 | 4,000 |
| 54 | SUBTOTAL MAYOR & COUNCIL | | 85,721 | 86,478 | 81,762 | 139,008 | 129,205 | 142,205 | 81,982 | 137,412 | 145,000 | 2,795 | 145,415 | 3,210 | 151,634 | 155,704 | 162,668 | 168,511 |
| 55 | % Increase/(Decrease) from Prior Y | | 9% | 1% | -5% | 70% | -7% | 10% | | | 12% | | 0% | | 4% | 3% | 4% | 4% |

| | | |
|----|---|--|
| | V | W |
| 1 | CITY OF ISLE OF PALMS GENERAL FUND | |
| 2 | NOTES | |
| 3 | | |
| 5 | GENERAL FUND REVENUES | |
| 6 | PROPERTY TAXES | Each forecast year increased by 1% (approx ave annual increase since reassessment/last tax increase in FY16). Reassessment expected in FY21, but assume City adjusts millage to maintain consistent revenues |
| 7 | LOCAL OPTION SALES TAX | Increase by 2% each year during the forecast period. |
| 8 | PROPERTY TAX DEBT SERVICE | Each forecast year increased by 1% (approx ave annual increase since reassessment/last tax increase in FY16). Assumes Debt Svc millage is decreased in FY24 when Rec GO bond is fully paid. |
| 9 | TELECOMMUNICATIONS LICENSES | |
| 10 | BUSINESS LICENSES | FY19-FY20 impacted significantly by WD constr. project. FY21 impact will be less as license fees are paid at the beginning of projects. Forecast period estimates a 1% annual increase. FY20 renewals aren't due until April 2020, so forecast for FY2000 is difficult. FY20 forecast = most recent 12 months actual less FY19 license fee paid by main WD contractor. |
| 11 | INSURANCE LICENSES | Forecast 1% annual increases to reflect modest increases in insurance rates. |
| 12 | PUBLIC UTILITIES | This revenue a factor of utility fees paid. Comcast franchise fee was increased last year. |
| 13 | BUILDING PERMITS | FY19-FY20 impacted significantly by WD constr. project. FY21 impact will be less as building permits are paid at the beginning of projects. FY20 forecast calculated as last 12 months actual less large permit fee for WD project that was included in FY19 revenues. |
| 14 | ANIMAL LICENSES | |
| 15 | RESIDENTIAL RENTAL LICENSES | Forecasted revenues projected to increase by 2% per year. Will likely see higher growth when new WD proj opens. |
| 16 | TRANSPORT NETWORK CO FEE | |
| 17 | COURT GENERATED REVENUES | Hard to forecast as this is a function of tickets written and those are hard to predict. |
| 18 | INTERGOVERNMENT TRANSFERS | |
| 19 | GRANT INCOME | |
| 20 | STATE SHARED FUNDS | |
| 21 | STATE SHARED FUNDS-ALCOHO | |
| 22 | MISCELLANEOUS | |
| 23 | PARKING LOT REVENUES | Increased daily rate in municipal parking lots to \$15/day on Saturday and Sunday. No change to the Monday - Friday daily rate of \$10. This is consistent with IOP County Park rates. |
| 24 | SALE OF ASSETS | |
| 25 | INTEREST INCOME | |
| 26 | REC. INSTRUCTORS INCOME | |
| 27 | REC. PROGRAM INCOME | |
| 28 | | |
| 29 | KENNEL FEES | |
| 30 | STATE ACC TAX ADMIN FEE | Follows forecast estimate of 3% annual increase in tourism revenues |
| 31 | PARKING METER REVENUE | Increased hourly rate for street kiosks to \$2.50/hr beginning in March 2020. |
| 32 | CART PURCHASE REVENUE | |
| 33 | ALARM PERMIT REVENUE | |
| 34 | BREACH INLET BOAT RAMP FEES | |
| 35 | RESIDENTIAL PARKING GUEST BOOKS | |
| 36 | TREE REPLACEMENT COLLECTIONS | |
| 37 | | |
| 38 | | |
| 39 | | |
| 40 | MAYOR & COUNCIL | |
| 41 | SALARIES & WAGES | |
| 42 | FICA EXPENSE | FICA rate is 7.65% |
| 43 | RETIREMENT EXPENSE | SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023 |
| 44 | GROUP HEALTH INSURANCE | PEBA rates + 5% increase on January 1 |
| 45 | WORKERS' COMPENSATION | |
| 46 | PRINT AND OFFICE SUPPLIES | Extra cost in election years due to changing letterhead |
| 47 | MEMBERSHIP AND DUES | |
| 48 | MEETINGS AND SEMINARS | MASC conferences and Statehouse meetings. Increased \$3,000 annually for Ways & Means & City Council security. |
| 49 | VEHICLE, FUEL & OIL | |
| 50 | TELEPHONE/CABLE | Mayor Carroll is not seeking reimbursement of his phone expenses |
| 51 | INSURANCE | |
| 52 | MISCELLANEOUS | |
| 53 | CITIZENS & EMPLOYEE SERVICES | |
| 54 | | |
| 55 | | |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|-----|--------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------|------------------|--|-------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS GENERAL FUND | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 3 | | | | | | | | | | | | | | | | | | |
| 56 | | | | | | | | | | | | | | | | | | |
| 57 | | GENERAL GOVERNMENT | | | | | | | | | | | | | | | | |
| 58 | 10-4110.5001 | SALARIES & WAGES | 347,914 | 369,643 | 420,062 | 476,309 | 439,439 | 489,754 | 184,700 | 392,325 | 435,754 | (54,000) | 422,011 | (67,743) | 432,561 | 443,375 | 454,460 | 465,821 |
| 59 | 10-4110.5002 | OVERTIME WAGES | 9,425 | 9,396 | 11,073 | 16,562 | 11,513 | 4,504 | 614 | 4,989 | 1,200 | (3,304) | 1,745 | (2,759) | 1,789 | 1,833 | 1,879 | 1,926 |
| 60 | 10-4110.5003 | PART-TIME WAGES | - | - | 337 | 619 | - | - | - | - | - | - | - | - | - | - | - | - |
| 61 | 10-4110.5004 | FICA EXPENSE | 26,365 | 27,568 | 31,385 | 36,086 | 33,425 | 37,811 | 13,811 | 29,562 | 33,335 | (4,476) | 32,417 | (5,393) | 33,228 | 34,058 | 34,910 | 35,783 |
| 62 | 10-4110.5005 | RETIREMENT EXPENSE | 39,340 | 42,243 | 51,332 | 62,907 | 60,564 | 76,907 | 28,757 | 54,382 | 68,196 | (8,711) | 70,174 | (6,733) | 76,272 | 82,631 | 84,696 | 86,814 |
| 63 | 10-4110.5006 | GROUP HEALTH INSURANCE | 29,636 | 31,016 | 32,743 | 44,251 | 39,371 | 46,324 | 17,833 | 36,788 | 41,324 | (5,000) | 38,828 | (7,496) | 40,769 | 42,808 | 44,948 | 47,196 |
| 64 | 10-4110.5007 | WORKMEN'S COMPENSATION | 3,775 | 4,509 | 5,247 | 4,330 | 4,261 | 5,777 | 2,494 | 4,239 | 5,277 | (500) | 4,700 | (1,077) | 4,818 | 4,938 | 5,061 | 5,188 |
| 65 | 10-4120.5009 | DEBT SERVICE - PRINCIPAL | 474,000 | 486,000 | 518,000 | 526,000 | 536,000 | 555,000 | - | 536,000 | 555,000 | - | 731,850 | 176,850 | 741,644 | 753,670 | 637,937 | 650,454 |
| 66 | 10-4120.5010 | PRINT AND OFFICE SUPPLIES | 10,609 | 10,773 | 10,783 | 10,749 | 10,149 | 11,000 | 2,555 | 9,483 | 11,000 | - | 11,000 | - | 11,000 | 11,000 | 11,000 | 11,000 |
| 67 | 10-4120.5011 | DEBT SERVICE - INTEREST | 286,314 | 286,133 | 215,389 | 203,348 | 185,754 | 167,983 | 83,991 | 176,868 | 167,983 | - | 265,885 | 97,902 | 240,832 | 215,472 | 189,759 | 165,837 |
| 68 | 10-4120.5013 | BANK SERVICE CHARGES | 5,632 | 5,531 | 6,171 | 6,386 | 5,904 | 7,000 | 4,415 | 7,542 | 7,000 | - | 7,500 | 500 | 7,000 | 7,000 | 7,000 | 7,000 |
| 69 | 10-4120.5014 | MEMBERSHIP AND DUES | 4,446 | 5,134 | 5,734 | 5,714 | 5,344 | 5,985 | 1,646 | 5,787 | 5,985 | - | 5,985 | - | 5,985 | 5,985 | 5,985 | 5,985 |
| 70 | 10-4120.5015 | MEETINGS AND SEMINARS | 3,986 | 5,737 | 6,410 | 6,531 | 6,428 | 8,500 | 1,174 | 5,459 | 8,500 | - | 13,500 | 5,000 | 8,500 | 8,500 | 8,500 | 8,500 |
| 71 | 10-4120.5016 | VEHICLE, FUEL & OIL | 1,686 | 1,467 | 1,432 | 1,462 | 376 | 1,500 | 76 | 76 | 750 | (750) | 750 | (750) | 750 | 750 | 750 | 750 |
| 72 | 10-4120.5020 | ELECTRIC AND GAS | 4,726 | 3,864 | 3,673 | 4,683 | 3,628 | 4,700 | 2,116 | 4,282 | 4,700 | - | 4,700 | - | 4,700 | 4,700 | 4,700 | 4,700 |
| 73 | 10-4120.5021 | TELEPHONE/CABLE | 8,077 | 8,097 | 9,878 | 11,018 | 10,095 | 11,000 | 4,591 | 9,897 | 10,500 | (500) | 10,500 | (500) | 11,000 | 11,000 | 11,000 | 11,000 |
| 74 | 10-4120.5022 | WATER AND SEWER | 1,691 | 1,819 | 1,670 | 1,760 | 1,551 | 2,120 | 864 | 1,814 | 1,900 | (220) | 1,900 | (220) | 1,900 | 1,900 | 1,900 | 1,900 |
| 75 | 10-4120.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 589 | 1,244 | 1,075 | 1,233 | 1,038 | 1,250 | 125 | 614 | 1,250 | - | 1,250 | - | 1,250 | 1,250 | 1,250 | 1,250 |
| 76 | 10-4120.5026 | MAINT & SERVICE CONTRACTS | 20,280 | 21,310 | 23,021 | 25,104 | 22,691 | 57,000 | 16,039 | 24,981 | 57,000 | - | 57,000 | - | 57,000 | 57,000 | 57,000 | 57,000 |
| 77 | 10-4120.5027 | MACHINE/EQUIPMENT REPAIR | 367 | 184 | - | 69 | - | 500 | - | - | 500 | - | 500 | - | 500 | 500 | 500 | 500 |
| 78 | 10-4120.5044 | CLEANING/SANITARY SUPPLY | 1,736 | 1,712 | 1,758 | 1,623 | 1,732 | 1,800 | 470 | 1,823 | 1,800 | - | 1,800 | - | 1,800 | 1,800 | 1,800 | 1,800 |
| 79 | 10-4120.5049 | MEDICAL AND LAB | 600 | 843 | 446 | 554 | 452 | 600 | 129 | 304 | 600 | - | 600 | - | 600 | 600 | 600 | 600 |
| 80 | 10-4120.5061 | ADVERTISING | 6,352 | 7,551 | 6,972 | 3,850 | 9,354 | 6,000 | 3,628 | 9,875 | 6,000 | - | 6,000 | - | 6,000 | 6,000 | 6,000 | 6,000 |
| 81 | 10-4120.5062 | INSURANCE | 12,218 | 18,382 | 19,143 | 20,968 | 19,233 | 22,000 | 14,687 | 19,279 | 22,000 | - | 23,000 | 1,000 | 23,460 | 23,929 | 24,408 | 24,896 |
| 82 | 10-4120.5063 | RENT AND LEASES | 9,452 | 10,425 | 8,423 | 8,023 | 10,565 | 10,450 | 3,578 | 11,067 | 10,450 | - | 10,450 | - | 10,450 | 10,450 | 10,450 | 10,450 |
| 83 | 10-4120.5064 | EMPLOYEE TRAINING | 2,024 | 8,839 | 20,944 | 44,792 | 54,291 | 58,000 | 11,926 | 30,776 | 35,000 | (23,000) | 77,000 | 19,000 | 77,000 | 77,000 | 77,000 | 77,000 |
| 84 | 10-4120.5065 | PROFESSIONAL SERVICES | 35,905 | 40,659 | 27,334 | 38,489 | 66,251 | 129,000 | 56,807 | 83,264 | 129,000 | - | 99,000 | (30,000) | 69,000 | 69,000 | 69,000 | 69,000 |
| 85 | 10-4120.5067 | CONTRACTED SERVICES | - | - | - | - | 58,517 | 114,000 | 16,250 | 62,917 | 114,000 | - | 150,000 | 36,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 86 | 10-4120.5068 | ELECTION EXPENSES | - | 609 | - | 10,513 | 77 | 5,000 | - | 77 | 5,000 | - | - | (5,000) | 5,000 | - | 5,000 | - |
| 87 | 10-4120.5079 | MISC. & CONTINGENCY EXP | 17,600 | 13,659 | 12,169 | 16,390 | 19,087 | 18,000 | 15,791 | 15,906 | 18,000 | - | 23,000 | 5,000 | 23,000 | 23,000 | 23,000 | 23,000 |
| 88 | | SUBTOTAL GENERAL GOVT | 1,364,742 | 1,424,346 | 1,452,603 | 1,590,321 | 1,617,089 | 1,859,464 | 489,065 | 1,540,378 | 1,759,003 | (100,461) | 2,073,045 | 213,581 | 2,047,808 | 2,050,150 | 1,930,494 | 1,931,349 |
| 89 | | % Increase/(Decrease) from Prior Y | 4% | 4% | 2% | 9% | 2% | 15% | | | 9% | | 18% | | -1% | 0% | -6% | 0% |
| 90 | | | | | | | | | | | | | | | | | | |
| 91 | | POLICE | | | | | | | | | | | | | | | | |
| 92 | 10-4410.5001 | SALARIES & WAGES | 1,173,412 | 1,265,156 | 1,261,563 | 1,386,453 | 1,297,392 | 1,453,386 | 552,980 | 1,233,067 | 1,387,786 | (65,600) | 1,484,733 | 31,347 | 1,521,851 | 1,559,898 | 1,598,895 | 1,638,867 |
| 93 | 10-4410.5002 | OVERTIME WAGES | 102,912 | 97,897 | 138,565 | 161,481 | 139,222 | 132,818 | 86,927 | 157,590 | 132,818 | - | 137,866 | 5,048 | 141,313 | 144,845 | 148,467 | 152,178 |
| 94 | 10-4410.5003 | PART-TIME WAGES | - | - | 3,861 | - | - | - | 8,476 | 8,476 | 10,000 | 10,000 | - | - | - | - | - | - |
| 95 | 10-4410.5004 | FICA EXPENSE | 97,621 | 101,809 | 105,093 | 116,135 | 107,547 | 121,345 | 48,551 | 104,652 | 117,091 | (4,253) | 124,129 | 2,784 | 127,232 | 130,413 | 133,673 | 137,015 |
| 96 | 10-4410.5005 | RETIREMENT EXPENSE | 167,768 | 181,865 | 192,481 | 240,041 | 228,451 | 281,497 | 113,121 | 226,428 | 269,615 | (11,882) | 304,092 | 22,595 | 328,156 | 353,407 | 362,242 | 371,298 |
| 97 | 10-4410.5006 | GROUP HEALTH INSURANCE | 181,121 | 183,445 | 177,128 | 196,336 | 190,275 | 230,778 | 83,120 | 179,879 | 210,778 | (20,000) | 235,252 | 4,474 | 247,015 | 259,365 | 272,334 | 285,950 |
| 98 | 10-4410.5007 | WORKMEN'S COMPENSATION | 34,579 | 57,188 | 60,877 | 56,296 | 62,442 | 71,592 | 34,361 | 62,910 | 68,877 | (2,715) | 73,039 | 1,447 | 74,865 | 76,737 | 78,655 | 80,621 |
| 99 | 10-4420.5010 | PRINT AND OFFICE SUPPLIES | 12,484 | 14,770 | 14,776 | 13,821 | 12,527 | 14,000 | 2,931 | 10,256 | 14,000 | - | 14,000 | - | 14,000 | 14,000 | 14,000 | 14,000 |
| 100 | 10-4420.5014 | MEMBERSHIP AND DUES | 1,459 | 1,635 | 1,542 | 1,516 | 1,523 | 2,000 | 136 | 1,191 | 2,000 | - | 2,000 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 101 | 10-4420.5015 | MEETINGS AND SEMINARS | 181 | 1,035 | 12,505 | 1,191 | 1,177 | 2,000 | 490 | 657 | 2,000 | - | 3,000 | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 102 | 10-4420.5016 | VEHICLE, FUEL & OIL | 98,338 | 69,307 | 61,582 | 88,661 | 73,976 | 80,000 | 27,509 | 66,390 | 80,000 | - | 85,000 | 5,000 | 85,000 | 85,000 | 85,000 | 85,000 |
| 103 | 10-4420.5017 | VEHICLE MAINTENANCE | 51,631 | 37,642 | 35,661 | 46,626 | 56,110 | 50,000 | 14,243 | 39,819 | 50,000 | - | 50,000 | - | 50,000 | 50,000 | 50,000 | 50,000 |

| | | |
|-----|---|--|
| | V | W |
| 1 | CITY OF ISLE OF PALMS GENERAL FUND | |
| 2 | NOTES | |
| 3 | | |
| 56 | | |
| 57 | GENERAL GOVERNMENT EXPENDITURES | |
| 58 | SALARIES & WAGES | Budget and forecasts include a 2.5% pool for annual salary adjustments. FY21 also incls a 1.8% COLA effective 1/1/21. COLA cost is approx \$3,670 in FY21 and \$7,523 in FY22. Merit cost is approx \$5,097 in FY21 and 10,449 in FY22. |
| 59 | OVERTIME WAGES | Forecast increase is 2.5% per year |
| 60 | PART-TIME WAGES | |
| 61 | FICA EXPENSE | FICA rate is 7.65% |
| 62 | RETIREMENT EXPENSE | SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023 |
| 63 | GROUP HEALTH INSURANCE | PEBA rates + 5% increase on January 1 |
| 64 | WORKMEN'S COMPENSATION | Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019. |
| 65 | DEBT SERVICE - PRINCIPAL | 100% Debt service on Public Safety Building GO bond, 40% of debt service on Fire Station 2 GO bond, 60% of debt service on Recreation Center GO bond. Rec bond matures 6/1/23, FS2 bond matures 1/1/26 and PSB bond matures 3/1/28. Also includes 100% of debt service on \$2.9M GO bond for Drainage Phase 3 |
| 66 | PRINT AND OFFICE SUPPLIES | |
| 67 | DEBT SERVICE - INTEREST | 100% Debt service on Public Safety Building GO bond, 40% of debt service on Fire Station 2 GO bond, 60% of debt service on Recreation Center GO bond. Rec bond matures 6/1/23, FS2 bond matures 1/1/26 and PSB bond matures 3/1/28. Also includes 100% of debt svc on \$2.9M GO bond for Drainage Phase 3 |
| 68 | BANK SERVICE CHARGES | |
| 69 | MEMBERSHIP AND DUES | |
| 70 | MEETINGS AND SEMINARS | Includes SCCCMA, ICMA, MASC and BS&A conferences. Added \$5,000 for hosting of SC Beach Advocates meeting in FY21. |
| 71 | VEHICLE, FUEL & OIL | |
| 72 | ELECTRIC AND GAS | |
| 73 | TELEPHONE/CABLE | |
| 74 | WATER AND SEWER | |
| 75 | NON-CAPITAL TOOLS & EQUIPMENT | Provision for equipment as needed |
| 76 | MAINT & SERVICE CONTRACTS | Incls annual BS&A, Adobe DC, timeclock(new) & firewall software costs (\$14k), City Hall recurring expenses for cleaning, pest control, hvac, stormwater/sol waste disp fees, pressure washing & elevator maint (\$10k), Tree Fund expenditures (\$15k only if needed), and misc provision as needed (\$3k). Added software subscription for new performance evaluation tool (\$15k) |
| 77 | MACHINE/EQUIPMENT REPAIR | |
| 78 | CLEANING/SANITARY SUPPLY | |
| 79 | MEDICAL AND LAB | |
| 80 | ADVERTISING | Covers all advertising needs of the City - public notices, employment, license renewals, etc. |
| 81 | INSURANCE | Forecast 2% annual increase each year |
| 82 | RENT AND LEASES | City Hall copiers, postage meter and time clock |
| 83 | EMPLOYEE TRAINING | Includes \$5,000 for City Hall employee training, \$2,000 for a safety program and \$70,000 for City-wide tuition reimbursement program (requests submitted by employees for FY21) |
| 84 | PROFESSIONAL SERVICES | Incls annual audit fees (\$26k), Flex benefits administration (\$1.2k), Equifax credit cks on new employees (\$800), Codification updates and online searchable code (\$3k), elevator inspections, drug tests & misc (\$1k). Rebudget \$15k in FY21 for professional assistance with the Strategic Plan and \$30k for bond attorney. Added \$20k for outsourcing the minutes of all Council and Committee meetings and \$2 for digitization of City documents. |
| 85 | CONTRACTED SERVICES | Includes contracted Info Technology services of \$125,000 per year and \$25,000 for contract grant writer. Both are estimates - contracts will be awarded after an RFP process. |
| 86 | ELECTION EXPENSES | Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years |
| 87 | MISC. & CONTINGENCY EXP | \$1,000 provision for donations to Chaplaincy or Bird Rescue when these services are rendered to the City, \$11,000 employee appreciation event, \$5,000 Farmers Mkt (offset by approx \$4,300 in vendor fee revenues), \$5,000 for a potential longest tab |
| 88 | - | |
| 89 | | |
| 90 | | |
| 91 | POLICE EXPENDITURES | |
| 92 | SALARIES & WAGES | Budget and forecasts include a 2.5% pool for annual salary adjustments. FY21 also incls a 1.8% COLA effective 1/1/21. COLA cost is approx \$13,056 in FY21 and \$26,765 in FY22. Merit cost is approx \$18,134 in FY21 and 37,175 in FY22. |
| 93 | OVERTIME WAGES | Forecast increase is 2.5% per year |
| 94 | PART-TIME WAGES | |
| 95 | FICA EXPENSE | FICA rate is 7.65% |
| 96 | RETIREMENT EXPENSE | PORS & SCRS employer contribution rates are 18.24% & 15.56% respectively in FY20 and increase 1% per year until 2023 |
| 97 | GROUP HEALTH INSURANCE | PEBA rates + 5% increase on January 1 |
| 98 | WORKMEN'S COMPENSATION | Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019. |
| 99 | PRINT AND OFFICE SUPPLIES | |
| 100 | MEMBERSHIP AND DUES | |
| 101 | MEETINGS AND SEMINARS | Increased to cover hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group |
| 102 | VEHICLE, FUEL & OIL | No fuel cost increase included in the forecast period. |
| 103 | VEHICLE MAINTENANCE | Increased based on the 12 month actual as well as the extended replacement cycle from 6 to 7 years |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|-----|--------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------|------------------|--|-------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS GENERAL FUND | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 3 | | | | | | | | | | | | | | | | | | |
| 104 | 10-4420.5020 | ELECTRIC AND GAS | 30,916 | 30,690 | 30,017 | 33,877 | 25,111 | 32,000 | 11,190 | 25,514 | 32,000 | - | 32,000 | - | 32,000 | 32,000 | 32,000 | 32,000 |
| 105 | 10-4420.5021 | TELEPHONE/CABLE | 43,016 | 45,839 | 63,262 | 52,849 | 54,820 | 60,000 | 23,609 | 49,189 | 55,000 | (5,000) | 55,000 | (5,000) | 55,000 | 55,000 | 55,000 | 55,000 |
| 106 | 10-4420.5022 | WATER AND SEWER | 3,687 | 5,134 | 4,148 | 6,224 | 5,587 | 6,000 | 3,210 | 6,317 | 6,000 | - | 6,000 | - | 6,000 | 6,000 | 6,000 | 6,000 |
| 107 | 10-4420.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 1,234 | 2,547 | 2,327 | 1,746 | 2,492 | 2,000 | 1,913 | 3,164 | 2,000 | - | 2,000 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 108 | 10-4420.5026 | MAINT & SERVICE CONTRACTS | 51,092 | 48,514 | 43,716 | 59,769 | 78,619 | 68,500 | 33,332 | 72,082 | 68,500 | - | 68,500 | - | 68,500 | 68,500 | 68,500 | 68,500 |
| 109 | 10-4420.5027 | MACHINE/EQUIPMENT REPAIR | 9,107 | 8,818 | 4,960 | 8,043 | 6,199 | 8,500 | 60 | 4,956 | 7,000 | (1,500) | 7,000 | (1,500) | 8,500 | 8,500 | 8,500 | 8,500 |
| 110 | 10-4420.5041 | UNIFORMS | 19,104 | 17,688 | 19,902 | 20,246 | 18,605 | 20,715 | 5,686 | 20,825 | 20,715 | - | 20,715 | - | 20,715 | 20,715 | 20,715 | 20,715 |
| 111 | 10-4420.5044 | CLEANING/SANITARY SUPPLY | 1,692 | 1,373 | 1,772 | 1,768 | 1,950 | 1,750 | 849 | 2,133 | 1,750 | - | 2,000 | 250 | 2,000 | 2,000 | 2,000 | 2,000 |
| 112 | 10-4420.5049 | MEDICAL AND LAB | 3,637 | 2,883 | 3,846 | 3,814 | 4,018 | 4,000 | 1,126 | 3,807 | 4,000 | - | 4,000 | - | 4,000 | 4,000 | 4,000 | 4,000 |
| 113 | 10-4420.5062 | INSURANCE | 17,432 | 52,005 | 65,919 | 62,343 | 61,284 | 64,000 | 30,116 | 62,143 | 64,000 | - | 65,000 | 1,000 | 66,300 | 67,626 | 68,979 | 70,358 |
| 114 | 10-4420.5063 | RENT AND LEASES | 2,084 | 2,419 | 3,328 | 2,939 | 2,551 | 4,450 | 1,474 | 3,223 | 4,450 | - | 4,450 | - | 4,450 | 4,450 | 4,450 | 4,450 |
| 115 | 10-4420.5064 | EMPLOYEE TRAINING | 9,383 | 8,669 | 11,222 | 10,048 | 8,063 | 10,000 | 3,599 | 7,589 | 10,000 | - | 10,000 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 116 | 10-4420.5065 | PROFESSIONAL SERVICES | 4,791 | 5,620 | 11,108 | 12,992 | 610 | 5,500 | - | 610 | 5,500 | - | 9,000 | 3,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| 117 | 10-4420.5067 | CONTRACTED SERVICES | 252,637 | 52,549 | 350 | 9,135 | 10,954 | 15,000 | 3,270 | 10,914 | 15,000 | - | 10,000 | (5,000) | 10,000 | 10,000 | 10,000 | 10,000 |
| 118 | 10-4420.5079 | MISC. & CONTINGENCY EXP | 2,861 | 1,669 | 3,854 | 2,640 | 1,818 | 3,250 | 2,663 | 3,841 | 3,250 | - | 3,250 | - | 3,250 | 3,250 | 3,250 | 3,250 |
| 119 | 10-4420.5081 | CANINE KENNEL EXPENSES | 1,059 | 889 | 412 | 709 | 552 | 1,000 | 275 | 452 | 1,000 | - | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 120 | | SUBTOTAL POLICE | 2,375,238 | 2,299,055 | 2,335,777 | 2,597,701 | 2,453,874 | 2,746,081 | 1,095,218 | 2,368,073 | 2,645,131 | (100,950) | 2,813,026 | 66,945 | 2,892,646 | 2,978,206 | 3,049,159 | 3,122,204 |
| 121 | | % Increase/(Decrease) from Prior Y | -2% | -3% | 2% | 11% | -6% | 12% | | | 8% | | 6% | | 3% | 3% | 2% | 2% |
| 122 | | | | | | | | | | | | - | | - | | | | |
| 123 | | FIRE | | | | | | | | | | | | | | | | |
| 124 | 10-4510.5001 | SALARIES & WAGES | 1,517,354 | 1,604,846 | 1,600,542 | 1,632,793 | 1,709,626 | 1,650,662 | 806,328 | 1,734,596 | 1,650,662 | - | 1,688,718 | 38,056 | 1,730,936 | 1,774,209 | 1,818,565 | 1,864,029 |
| 125 | 10-4510.5002 | OVERTIME WAGES | 291,727 | 274,152 | 334,068 | 344,556 | 319,872 | 291,195 | 175,683 | 312,982 | 291,195 | - | 299,754 | 8,559 | 307,248 | 314,929 | 322,802 | 330,872 |
| 126 | 10-4510.5003 | PART-TIME WAGES | 7,418 | 6,309 | 24,594 | 13,286 | 3,399 | 16,900 | 2,419 | 2,846 | 16,900 | - | 16,900 | - | 16,900 | 16,900 | 16,900 | 16,901 |
| 127 | 10-4510.5004 | FICA EXPENSE | 137,082 | 142,115 | 148,125 | 149,150 | 150,840 | 149,845 | 72,935 | 151,576 | 149,845 | 0 | 153,411 | 3,566 | 157,214 | 161,112 | 165,107 | 169,203 |
| 128 | 10-4510.5005 | RETIREMENT EXPENSE | 246,263 | 262,621 | 284,061 | 304,966 | 331,955 | 356,333 | 179,390 | 345,841 | 356,333 | - | 384,857 | 28,524 | 415,949 | 447,323 | 458,416 | 469,787 |
| 129 | 10-4510.5006 | GROUP HEALTH INSURANCE | 245,539 | 243,964 | 242,054 | 261,888 | 280,170 | 297,896 | 138,955 | 284,684 | 297,896 | - | 286,857 | (11,039) | 301,200 | 316,260 | 332,073 | 348,676 |
| 130 | 10-4510.5007 | WORKMEN'S COMPENSATION | 45,085 | 71,340 | 77,439 | 70,966 | 68,845 | 79,234 | 51,397 | 79,048 | 79,234 | - | 81,096 | 1,862 | 83,123 | 85,201 | 87,332 | 89,515 |
| 131 | 10-4510.5008 | UNEMPLOYMENT COMPENSATION | 852 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 132 | 10-4520.5010 | PRINT AND OFFICE SUPPLIES | 4,055 | 6,067 | 4,931 | 5,795 | 5,628 | 5,500 | 999 | 5,227 | 5,500 | - | 5,500 | - | 5,500 | 5,500 | 5,500 | 5,500 |
| 133 | 10-4520.5014 | MEMBERSHIP AND DUES | 1,082 | 2,564 | 2,191 | 1,987 | 2,294 | 2,300 | 9 | 554 | 2,300 | - | 2,300 | - | 2,300 | 2,300 | 2,300 | 2,300 |
| 134 | 10-4520.5015 | MEETINGS AND SEMINARS | 140 | - | - | 147 | 101 | 500 | 314 | 314 | 500 | - | 500 | - | 500 | 500 | 500 | 500 |
| 135 | 10-4520.5016 | VEHICLE, FUEL & OIL | 24,339 | 16,196 | 17,264 | 17,932 | 18,752 | 19,000 | 6,975 | 18,120 | 19,000 | - | 19,000 | - | 19,000 | 19,000 | 19,000 | 19,000 |
| 136 | 10-4520.5017 | VEHICLE MAINTENANCE | 62,178 | 61,282 | 72,219 | 60,009 | 59,406 | 70,000 | 33,725 | 62,170 | 65,000 | (5,000) | 65,000 | (5,000) | 65,000 | 65,000 | 65,000 | 65,000 |
| 137 | 10-4520.5020 | ELECTRIC AND GAS | 45,355 | 44,698 | 42,074 | 48,781 | 40,614 | 44,500 | 19,237 | 43,831 | 44,500 | - | 44,500 | - | 44,500 | 44,500 | 44,500 | 44,500 |
| 138 | 10-4520.5021 | TELEPHONE/CABLE | 47,531 | 49,442 | 57,403 | 59,421 | 58,645 | 61,000 | 26,968 | 56,731 | 60,000 | (1,000) | 60,000 | (1,000) | 60,000 | 60,000 | 60,000 | 60,000 |
| 139 | 10-4520.5022 | WATER AND SEWER | 8,823 | 10,240 | 9,266 | 11,471 | 10,784 | 10,600 | 6,194 | 12,524 | 10,600 | - | 10,600 | - | 10,600 | 10,600 | 10,600 | 10,600 |
| 140 | 10-4520.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 5,486 | 7,636 | 5,524 | 5,707 | 2,822 | 4,700 | 2,340 | 4,733 | 4,700 | - | 4,700 | - | 4,700 | 4,700 | 4,700 | 4,700 |
| 141 | 10-4520.5026 | MAINT & SERVICE CONTRACTS | 46,243 | 57,292 | 56,918 | 58,165 | 59,460 | 61,000 | 33,127 | 57,118 | 61,000 | - | 61,000 | - | 61,000 | 61,000 | 61,000 | 61,000 |
| 142 | 10-4520.5027 | MACHINE/EQUIPMENT REPAIR | 7,334 | 11,999 | 9,020 | 10,652 | 8,490 | 10,000 | 5,179 | 11,698 | 10,000 | - | 10,000 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 143 | 10-4520.5041 | UNIFORMS | 19,471 | 17,933 | 14,649 | 20,732 | 16,705 | 20,000 | 3,943 | 17,711 | 20,000 | - | 20,000 | - | 20,000 | 20,000 | 20,000 | 20,000 |
| 144 | 10-4520.5044 | CLEANING/SANITARY SUPPLY | 4,049 | 3,642 | 3,799 | 3,981 | 4,701 | 4,000 | 2,771 | 5,006 | 4,000 | - | 4,000 | - | 4,000 | 4,000 | 4,000 | 4,000 |
| 145 | 10-4520.5049 | MEDICAL AND LAB | 16,946 | 15,508 | 17,939 | 16,420 | 16,528 | 17,000 | 5,658 | 20,093 | 17,000 | - | 20,000 | 3,000 | 17,000 | 17,000 | 17,000 | 17,000 |
| 146 | 10-4520.5062 | INSURANCE | 36,776 | 85,169 | 94,179 | 108,073 | 117,135 | 114,000 | 52,804 | 111,831 | 114,000 | - | 120,000 | 6,000 | 122,400 | 124,848 | 127,345 | 129,892 |
| 147 | 10-4520.5063 | RENT AND LEASES | 1,839 | 1,729 | 1,583 | 1,300 | 958 | 3,450 | 1,684 | 2,448 | 3,450 | - | 3,450 | - | 3,450 | 3,450 | 3,450 | 3,450 |
| 148 | 10-4520.5064 | EMPLOYEE TRAINING | 13,534 | 6,508 | 10,558 | 8,156 | 7,953 | 10,000 | 6,180 | 4,748 | 10,000 | - | 10,000 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 149 | 10-4520.5065 | PROFESSIONAL SERVICES | 4,786 | 5,196 | 6,052 | 3,229 | 5,380 | 6,000 | 1,750 | 6,319 | 6,000 | - | 6,000 | - | 6,000 | 6,000 | 6,000 | 6,000 |
| 150 | 10-4520.5079 | MISC. & CONTINGENCY EXP | 6,825 | 6,284 | 6,629 | 5,483 | 5,998 | 6,000 | 3,992 | 8,084 | 6,000 | - | 6,000 | - | 6,000 | 6,000 | 6,000 | 6,000 |
| 151 | 10-4520.5080 | VOLUNTEER FIRE POINTS | 779 | 965 | 1,219 | 721 | 590 | 1,000 | 998 | 998 | 1,000 | - | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 152 | | SUBTOTAL FIRE | 2,848,890 | 3,015,696 | 3,144,301 | 3,225,770 | 3,307,651 | 3,312,615 | 1,641,952 | 3,361,831 | 3,306,615 | (6,000) | 3,385,143 | 72,528 | 3,485,520 | 3,591,332 | 3,679,089 | 3,769,425 |
| 153 | | % Increase/(Decrease) from Prior Y | 10% | 6% | 4% | 3% | 3% | 0% | | | 0% | | 2% | | 3% | 3% | 2% | 2% |

| | | |
|-----|---|--|
| | V | W |
| 1 | CITY OF ISLE OF PALMS GENERAL FUND | |
| 2 | NOTES | |
| 3 | | |
| 104 | ELECTRIC AND GAS | |
| 105 | TELEPHONE/CABLE | Incls phone/internet (\$14k), cellular & data cards (\$7k), NCIC line (\$7k) and Charleston County radio fee (\$28k) |
| 106 | WATER AND SEWER | |
| 107 | NON-CAPITAL TOOLS & EQUIPMENT | |
| 108 | MAINT & SERVICE CONTRACTS | Incls annual software costs for City-wide network security & backup, Enterpol, antivirus, Nat'l Crime Info Ctr (NCIC), IACP-Net and timeclock (new) (\$30k), recurring expenses for cleaning, pest control, hvac, elevator maint, MDT maint, security sys, camera warranty, fire protection sys, etc (\$25k), annual CALEA mship (\$5k) and misc provision as needed (\$5k) |
| 109 | MACHINE/EQUIPMENT REPAIR | |
| 110 | UNIFORMS | |
| 111 | CLEANING/SANITARY SUPPLY | |
| 112 | MEDICAL AND LAB | |
| 113 | INSURANCE | Forecast 2% annual increase each year |
| 114 | RENT AND LEASES | Police copier and time clock |
| 115 | EMPLOYEE TRAINING | Increased slightly to accommodate higher than average number of new employees |
| 116 | PROFESSIONAL SERVICES | Annual CALEA continuation + reaccreditation assessment & conf in FY21 |
| 117 | CONTRACTED SERVICES | FY20-FY24 includes \$15,000/yr for Coyote management. |
| 118 | MISC. & CONTINGENCY EXP | |
| 119 | CANINE KENNEL EXPENSES | |
| 120 | | |
| 121 | | |
| 122 | | |
| 123 | FIRE | |
| 124 | SALARIES & WAGES | Budget and forecasts include a 2.5% pool for annual salary adjustments. FY21 also incls a 1.8% COLA effective 1/1/21. COLA cost is approx \$14,850 in FY21 and \$30,443 in FY22. Merit cost is approx \$20,625 in FY21 and 42,281 in FY22. |
| 125 | OVERTIME WAGES | Forecast increase is 2.5% per year. Total OT budget is 14% of Regular Pay - 6% of this is scheduled OT, 8% is estimated OT for coverage of vacation & sick time, extra coverage on summer holidays, etc. Fire positions must be fully staffed 24/7. |
| 126 | PART-TIME WAGES | |
| 127 | FICA EXPENSE | FICA rate is 7.65% |
| 128 | RETIREMENT EXPENSE | PORS & SCRS employer contribution rates are 18.24% & 15.56% respectively in FY20 and increase 1% per year until 2023 |
| 129 | GROUP HEALTH INSURANCE | PEBA rates + 5% increase on January 1 |
| 130 | WORKMEN'S COMPENSATION | Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019. |
| 131 | UNEMPLOYMENT COMPENSATION | |
| 132 | PRINT AND OFFICE SUPPLIES | |
| 133 | MEMBERSHIP AND DUES | |
| 134 | MEETINGS AND SEMINARS | |
| 135 | VEHICLE, FUEL & OIL | No fuel cost increase included in the forecast period. |
| 136 | VEHICLE MAINTENANCE | |
| 137 | ELECTRIC AND GAS | |
| 138 | TELEPHONE/CABLE | Incls phone/internet (\$26k), cellular & data cards (\$8k) and Charleston County radio fee (\$27k) |
| 139 | WATER AND SEWER | |
| 140 | NON-CAPITAL TOOLS & EQUIPMENT | |
| 141 | MAINT & SERVICE CONTRACTS | Incls annual software costs for firewall, records mgt and training (\$8k), recurring expenses for cleaning, pest control, hvac, elevator maint, MDT maint, security sys, fire protection sys, bay door maint & air compressor maint (\$32k), annual ladder & pump tests (\$3.5k), annual radio svc agrmt (warranty ends Nov 2019) (\$7.5k), misc provision as needed for both stations (\$10k) |
| 142 | MACHINE/EQUIPMENT REPAIR | |
| 143 | UNIFORMS | |
| 144 | CLEANING/SANITARY SUPPLY | |
| 145 | MEDICAL AND LAB | increased cost related to epi pens and naloxone (narcan) |
| 146 | INSURANCE | Forecast 2% annual increase each year |
| 147 | RENT AND LEASES | Fire copier and time clock |
| 148 | EMPLOYEE TRAINING | |
| 149 | PROFESSIONAL SERVICES | |
| 150 | MISC. & CONTINGENCY EXP | |
| 151 | VOLUNTEER FIRE POINTS | |
| 152 | | |
| 153 | | |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|-----|--------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------|------------------|--|-------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS GENERAL FUND | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 3 | | | | | | | | | | | | | | | | | | |
| 154 | | | | | | | | | | | | | | | | | | |
| 155 | | PUBLIC WORKS | | | | | | | | | | | | | | | | |
| 156 | 10-4610.5001 | SALARIES & WAGES | 456,161 | 494,318 | 505,434 | 528,155 | 527,534 | 613,592 | 275,631 | 557,760 | 593,592 | (20,000) | 597,379 | (16,213) | 612,313 | 627,621 | 643,312 | 659,395 |
| 157 | 10-4610.5002 | OVERTIME WAGES | 3,544 | 7,134 | 14,437 | 17,031 | 6,411 | 10,999 | 7,153 | 8,683 | 10,999 | - | 10,917 | (82) | 11,190 | 11,470 | 11,756 | 12,050 |
| 158 | 10-4610.5004 | FICA EXPENSE | 34,609 | 37,821 | 39,198 | 41,016 | 40,082 | 47,781 | 21,171 | 42,433 | 46,251 | (1,530) | 46,535 | (1,247) | 47,698 | 48,890 | 50,113 | 51,366 |
| 159 | 10-4610.5005 | RETIREMENT EXPENSE | 50,671 | 55,656 | 60,179 | 70,131 | 72,216 | 97,186 | 44,001 | 79,776 | 94,074 | (3,112) | 100,734 | 3,548 | 109,487 | 118,615 | 121,581 | 124,620 |
| 160 | 10-4610.5006 | GROUP HEALTH INSURANCE | 63,619 | 65,488 | 66,112 | 69,077 | 70,661 | 84,358 | 43,053 | 78,527 | 81,028 | (3,330) | 89,926 | 5,568 | 94,422 | 99,143 | 104,101 | 109,306 |
| 161 | 10-4610.5007 | WORKMEN'S COMPENSATION | 17,812 | 28,984 | 31,766 | 29,608 | 29,420 | 40,608 | 17,052 | 28,982 | 39,540 | (1,068) | 39,545 | (1,063) | 40,534 | 41,547 | 42,586 | 43,650 |
| 162 | 10-4620.5010 | PRINT AND OFFICE SUPPLIES | 849 | 647 | 587 | 883 | 2,916 | 1,500 | 624 | 3,361 | 1,500 | - | 1,500 | - | 1,500 | 1,500 | 1,500 | 1,500 |
| 163 | 10-4620.5014 | MEMBERSHIP AND DUES | 55 | 445 | 462 | 459 | 466 | 500 | 184 | 631 | 500 | - | 500 | - | 500 | 500 | 500 | 500 |
| 164 | 10-4620.5015 | MEETINGS AND SEMINARS | 400 | - | - | - | 99 | - | - | 99 | 200 | 200 | 500 | 500 | 500 | 500 | 500 | 500 |
| 165 | 10-4620.5016 | VEHICLE, FUEL & OIL | 71,217 | 49,037 | 51,241 | 60,562 | 73,819 | 61,000 | 33,938 | 79,338 | 75,000 | 14,000 | 75,000 | 14,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 166 | 10-4620.5017 | VEHICLE MAINTENANCE | 75,215 | 93,521 | 66,547 | 86,122 | 86,111 | 85,000 | 50,418 | 93,733 | 90,000 | 5,000 | 90,000 | 5,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| 167 | 10-4620.5020 | ELECTRIC AND GAS | 77,123 | 69,378 | 74,256 | 75,099 | 76,500 | 76,000 | 28,932 | 71,708 | 76,000 | - | 76,000 | - | 76,000 | 76,000 | 76,000 | 76,000 |
| 168 | 10-4620.5021 | TELEPHONE/CABLE | 10,372 | 10,381 | 10,797 | 11,724 | 13,386 | 14,000 | 6,624 | 14,418 | 14,000 | - | 14,000 | - | 14,000 | 14,000 | 14,000 | 14,000 |
| 169 | 10-4620.5022 | WATER AND SEWER | 781 | 789 | 1,927 | 7,215 | 7,098 | 12,000 | 998 | 2,312 | 4,500 | (7,500) | 4,500 | (7,500) | 4,500 | 4,500 | 4,500 | - |
| 170 | 10-4620.5025 | NON-CAPITAL TOOLS & EQUIPMEN* | 1,879 | 1,347 | 4,368 | 1,734 | 3,846 | 2,000 | 320 | 3,564 | 2,000 | - | 7,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 171 | 10-4620.5026 | MAINT & SERVICE CONTRACTS | 2,758 | 3,058 | 2,348 | 7,399 | 7,710 | 8,000 | 7,213 | 12,410 | 8,000 | - | 13,000 | 5,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| 172 | 10-4620.5027 | MACHINE/EQUIPMENT REPAIR | 2,966 | 4,079 | 7,034 | 2,036 | 2,661 | 5,000 | 1,227 | 2,829 | 5,000 | - | 4,000 | (1,000) | 4,000 | 4,000 | 4,000 | 4,000 |
| 173 | 10-4620.5041 | UNIFORMS | 5,989 | 5,902 | 7,161 | 9,072 | 10,559 | 10,880 | 5,658 | 11,118 | 10,880 | - | 11,000 | 120 | 11,000 | 11,000 | 11,000 | 11,000 |
| 174 | 10-4620.5044 | CLEANING/SANITARY SUPPLY | 1,903 | 2,663 | 2,585 | 1,787 | 3,541 | 2,500 | 441 | 3,088 | 2,500 | - | 2,500 | - | 2,500 | 2,500 | 2,500 | 2,500 |
| 175 | 10-4620.5049 | MEDICAL AND LAB | 3,661 | 3,600 | 2,774 | 3,306 | 2,786 | 3,500 | 759 | 2,577 | 3,500 | - | 3,000 | (500) | 3,000 | 3,000 | 3,000 | 3,000 |
| 176 | 10-4620.5054 | STREET SIGNS | 3,550 | 2,142 | 2,444 | 1,703 | - | 2,500 | - | - | 2,500 | - | 2,000 | (500) | 2,000 | 2,000 | 2,000 | 2,000 |
| 177 | 10-4620.5062 | INSURANCE | 12,432 | 25,154 | 31,754 | 38,316 | 40,102 | 40,000 | 22,051 | 39,503 | 40,000 | - | 50,000 | 10,000 | 51,000 | 52,020 | 53,060 | 54,122 |
| 178 | 10-4620.5063 | RENT AND LEASES | 129 | 152 | 147 | 465 | 172 | 1,950 | 696 | 803 | 1,950 | - | 1,950 | - | 1,950 | 1,950 | 1,950 | 1,950 |
| 179 | 10-4620.5064 | EMPLOYEE TRAINING | 63 | - | - | - | 55 | 300 | - | 55 | 300 | - | 300 | - | 300 | 300 | 300 | 300 |
| 180 | 10-4620.5065 | PROFESSIONAL SERVICES | 1,625 | 1,630 | 1,630 | 1,700 | 1,080 | 2,000 | - | 1,080 | 2,000 | - | 2,000 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 181 | 10-4620.5066 | TEMPORARY LABOR | 170,823 | 167,108 | 179,551 | 192,293 | 180,553 | 200,000 | 81,418 | 167,552 | 190,000 | (10,000) | 200,000 | - | 200,000 | 200,000 | 200,000 | 200,000 |
| 182 | 10-4620.5067 | CONTRACTED SERVICES | 300 | 300 | 568 | 558 | 298 | 1,000 | - | 855 | 1,000 | - | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 183 | 10-4620.5079 | MISC. & CONTINGENCY EXP | 484 | 1,016 | 1,256 | 105 | 1,683 | 1,000 | 843 | 2,464 | 1,000 | - | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 184 | 10-4620.5089 | GARBAGE CART PROCUREMENT | 1,164 | 7,590 | 7,541 | 9,718 | 13,776 | 7,500 | 6,959 | 13,927 | 6,959 | (541) | 7,500 | - | 7,500 | 7,500 | 7,500 | 7,500 |
| 185 | | SUBTOTAL PUBLIC WORKS | 1,072,151 | 1,139,341 | 1,174,105 | 1,267,271 | 1,275,539 | 1,432,655 | 657,363 | 1,323,585 | 1,404,774 | (27,881) | 1,453,286 | 20,631 | 1,482,895 | 1,515,557 | 1,542,758 | 1,566,258 |
| 186 | | % Increase/(Decrease) from Prior Y | 1% | 6% | 3% | 8% | 1% | 12% | | | 10% | | 3% | | 2% | 2% | 2% | 2% |
| 187 | | | | | | | | | | | | | | | | | | |
| 188 | | BUILDING | | | | | | | | | | | | | | | | |
| 189 | 10-4710.5001 | SALARIES & WAGES | 217,198 | 232,712 | 240,650 | 244,862 | 244,015 | 254,059 | 117,962 | 252,278 | 254,059 | - | 249,826 | (4,233) | 256,072 | 262,473 | 269,035 | 275,761 |
| 190 | 10-4710.5002 | OVERTIME WAGES | 10 | 91 | 354 | 559 | 65 | 671 | 209 | 209 | 671 | - | 602 | (69) | 617 | 632 | 648 | 664 |
| 191 | 10-4710.5004 | FICA EXPENSE | 15,972 | 17,139 | 17,742 | 17,801 | 17,661 | 19,487 | 8,526 | 18,225 | 19,487 | 0 | 19,158 | (329) | 19,637 | 20,128 | 20,631 | 21,147 |
| 192 | 10-4710.5005 | RETIREMENT EXPENSE | 24,058 | 25,837 | 28,179 | 31,237 | 33,074 | 39,636 | 18,320 | 35,412 | 39,636 | 0 | 41,471 | 1,835 | 45,075 | 48,832 | 50,053 | 51,305 |
| 193 | 10-4710.5006 | GROUP HEALTH INSURANCE | 31,974 | 33,024 | 34,279 | 40,790 | 42,034 | 45,230 | 21,745 | 43,281 | 45,230 | - | 40,751 | (4,479) | 42,789 | 44,928 | 47,174 | 49,533 |
| 194 | 10-4710.5007 | WORKMEN'S COMPENSATION | 2,030 | 2,237 | 2,815 | 2,227 | 2,183 | 2,739 | 1,248 | 2,121 | 2,739 | - | 2,799 | 60 | 2,869 | 2,941 | 3,014 | 3,090 |
| 195 | 10-4720.5010 | PRINT AND OFFICE SUPPLIES | 10,495 | 10,324 | 9,979 | 10,198 | 12,811 | 11,000 | 6,593 | 12,307 | 10,000 | (1,000) | 10,000 | (1,000) | 10,000 | 10,000 | 10,000 | 10,000 |
| 196 | 10-4720.5014 | MEMBERSHIP AND DUES | 655 | 740 | 662 | 794 | 238 | 1,000 | 154 | 229 | 1,000 | - | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 197 | 10-4720.5015 | MEETINGS AND SEMINARS | 394 | 419 | 15 | 495 | 213 | 500 | 24 | 134 | 500 | - | 500 | - | 500 | 500 | 500 | 500 |
| 198 | 10-4720.5016 | VEHICLE, FUEL & OIL | 4,320 | 3,231 | 3,890 | 4,324 | 3,888 | 4,500 | 1,748 | 4,022 | 4,500 | - | 4,500 | - | 4,500 | 4,500 | 4,500 | 4,500 |
| 199 | 10-4720.5017 | VEHICLE MAINTENANCE | 313 | 576 | 221 | 621 | 3 | 1,000 | - | 3 | 1,000 | - | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 200 | 10-4720.5020 | ELECTRIC AND GAS | 4,726 | 3,864 | 3,673 | 4,683 | 3,628 | 4,500 | 2,116 | 4,282 | 4,500 | - | 4,500 | - | 4,500 | 4,500 | 4,500 | 4,500 |
| 201 | 10-4720.5021 | TELEPHONE/CABLE | 4,252 | 4,149 | 5,395 | 5,054 | 4,995 | 5,400 | 2,150 | 4,703 | 5,000 | (400) | 5,000 | (400) | 5,000 | 5,000 | 5,000 | 5,000 |
| 202 | 10-4720.5022 | WATER AND SEWER | 1,511 | 1,639 | 1,480 | 1,580 | 1,371 | 1,600 | 768 | 1,598 | 1,600 | - | 1,600 | - | 1,600 | 1,600 | 1,600 | 1,600 |
| 203 | 10-4720.5025 | NON-CAPITAL TOOLS & EQUIPMEN* | 27 | 108 | 38 | 200 | 128 | 300 | 261 | 290 | 1,700 | 1,400 | 1,700 | 1,400 | 1,700 | 1,700 | 1,700 | 1,700 |
| 204 | 10-4720.5026 | MAINT & SERVICE CONTRACTS | 5,879 | 7,188 | 7,436 | 9,035 | 7,948 | 21,000 | 17,901 | 22,123 | 21,000 | - | 21,000 | - | 21,000 | 21,000 | 21,000 | 21,000 |
| 205 | 10-4720.5027 | MACHINE/EQUIPMENT REPAIR | 228 | 93 | - | 69 | - | 500 | - | - | 500 | - | 500 | - | 500 | 500 | 500 | 500 |
| 206 | 10-4720.5041 | UNIFORMS | 417 | 396 | 362 | 262 | 362 | 500 | - | 362 | 500 | - | 500 | - | 500 | 500 | 500 | 500 |
| 207 | 10-4720.5044 | CLEANING/SANITARY SUPPLY | 393 | 496 | 417 | 398 | 475 | 500 | 217 | 573 | 500 | - | 500 | - | 500 | 500 | 500 | 500 |

| | | |
|-----|---|--|
| | V | W |
| 1 | CITY OF ISLE OF PALMS GENERAL FUND | |
| 2 | NOTES | |
| 3 | | |
| 154 | | |
| 155 | PUBLIC WORKS | |
| 156 | SALARIES & WAGES | Budget and forecasts include a 2.5% pool for annual salary adjustments. FY21 also incls a 1.8% COLA effective 1/1/21. COLA cost is approx \$5,259 in FY21 and \$10,781 in FY22. Merit cost is approx \$7,304 in FY21 and 14,973 in FY22. |
| 157 | OVERTIME WAGES | Includes OT provision for beach cleanup as needed. Forecast increase is 2.5% per year |
| 158 | FICA EXPENSE | FICA rate is 7.65% |
| 159 | RETIREMENT EXPENSE | SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023 |
| 160 | GROUP HEALTH INSURANCE | PEBA rates + 5% increase on January 1 |
| 161 | WORKMEN'S COMPENSATION | Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019. |
| 162 | PRINT AND OFFICE SUPPLIES | |
| 163 | MEMBERSHIP AND DUES | |
| 164 | MEETINGS AND SEMINARS | Attendance at stormwater managers meetings |
| 165 | VEHICLE, FUEL & OIL | |
| 166 | VEHICLE MAINTENANCE | Increased based on actual. Aging equipment requires more maintenance. |
| 167 | ELECTRIC AND GAS | |
| 168 | TELEPHONE/CABLE | |
| 169 | WATER AND SEWER | |
| 170 | NON-CAPITAL TOOLS & EQUIPMENT | Includes provision for camera equipment to aid in drainage pipe inspection, an elevation survey transit and a computer |
| 171 | MAINT & SERVICE CONTRACTS | Includes addition for monthly janitorial service |
| 172 | MACHINE/EQUIPMENT REPAIR | |
| 173 | UNIFORMS | Weekly uniform service + \$100/yr per employee for steel-toed boots |
| 174 | CLEANING/SANITARY SUPPLY | |
| 175 | MEDICAL AND LAB | |
| 176 | STREET SIGNS | Covers island wide street name signs only as needed. |
| 177 | INSURANCE | Forecast 2% annual increase each year |
| 178 | RENT AND LEASES | Covers hydrogen and acetylene tanks for welding and timeclock rental |
| 179 | EMPLOYEE TRAINING | |
| 180 | PROFESSIONAL SERVICES | DHEC and UST testing |
| 181 | TEMPORARY LABOR | Includes provision for additional services if needed, such as right-of-way maintenance and Front Beach parking lot and compactor cleanup. |
| 182 | CONTRACTED SERVICES | Covers annual shred day service |
| 183 | MISC. & CONTINGENCY EXP | |
| 184 | GARBAGE CART PROCUREMENT | replenish roll cart inventory. New carts are sold for \$75 |
| 185 | | |
| 186 | | |
| 187 | | |
| 188 | BUILDING | |
| 189 | SALARIES & WAGES | Budget and forecasts include a 2.5% pool for annual salary adjustments. FY21 also incls a 1.8% COLA effective 1/1/21. COLA cost is approx \$2,153 in FY21 and \$4,414 in FY22. Merit cost is approx \$2,991 in FY21 and 6,132 in FY22. |
| 190 | OVERTIME WAGES | Forecast increase is 2.5% per year |
| 191 | FICA EXPENSE | FICA rate is 7.65% |
| 192 | RETIREMENT EXPENSE | SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023 |
| 193 | GROUP HEALTH INSURANCE | PEBA rates + 5% increase on January 1 |
| 194 | WORKMEN'S COMPENSATION | Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019. |
| 195 | PRINT AND OFFICE SUPPLIES | |
| 196 | MEMBERSHIP AND DUES | |
| 197 | MEETINGS AND SEMINARS | |
| 198 | VEHICLE, FUEL & OIL | |
| 199 | VEHICLE MAINTENANCE | |
| 200 | ELECTRIC AND GAS | |
| 201 | TELEPHONE/CABLE | |
| 202 | WATER AND SEWER | |
| 203 | NON-CAPITAL TOOLS & EQUIPMENT | |
| 204 | MAINT & SERVICE CONTRACTS | Includes \$13,500 for STR Helper software contract for managing short-term rentals |
| 205 | MACHINE/EQUIPMENT REPAIR | |
| 206 | UNIFORMS | |
| 207 | CLEANING/SANITARY SUPPLY | |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|-----|--------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------|------------------|--|-------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS GENERAL FUND | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 3 | | | | | | | | | | | | | | | | | | |
| 208 | 10-4720.5049 | MEDICAL AND LAB | 44 | 56 | 121 | 71 | 35 | 100 | 17 | 52 | 100 | - | 100 | - | 100 | 100 | 100 | 100 |
| 209 | 10-4720.5062 | INSURANCE | 2,816 | 7,678 | 8,704 | 8,769 | 8,718 | 9,000 | 4,676 | 8,672 | 9,000 | - | 9,000 | - | 9,180 | 9,364 | 9,551 | 9,742 |
| 210 | 10-4720.5063 | RENT AND LEASES | (27) | 626 | 464 | 574 | 443 | 2,050 | 513 | 852 | 1,500 | (550) | 1,500 | (550) | 1,500 | 1,500 | 1,500 | 1,500 |
| 211 | 10-4720.5064 | EMPLOYEE TRAINING | 1,189 | 771 | 1,612 | 1,077 | 793 | 1,300 | 90 | 883 | 2,000 | 700 | 2,000 | 700 | 2,000 | 2,000 | 2,000 | 2,000 |
| 212 | 10-4720.5065 | PROFESSIONAL SERVICES | 1,537 | 6,578 | 6,187 | 5,444 | 3,740 | 13,500 | 4,307 | (11,698) | 13,500 | - | 17,400 | 3,900 | 17,400 | 17,400 | 17,400 | 17,400 |
| 213 | 10-4720.5079 | MISC. & CONTINGENCY EXP | 291 | 335 | 311 | 497 | 371 | 500 | 178 | 382 | 500 | - | 500 | - | 500 | 500 | 500 | 500 |
| 214 | | SUBTOTAL BUILDING | 330,700 | 360,307 | 374,984 | 391,621 | 389,190 | 440,572 | 209,722 | 401,296 | 440,722 | 150 | 437,407 | (3,165) | 450,037 | 463,098 | 473,907 | 485,041 |
| 215 | | % Increase/(Decrease) from Prior Y | 2% | 9% | 4% | 4% | -1% | 13% | | | 13% | | -1% | | 3% | 3% | 2% | 2% |
| 216 | | | | | | | | | | | | - | | - | | | | |
| 217 | | RECREATION | | | | | | | | | | - | | - | | | | |
| 218 | 10-4810.5001 | SALARIES & WAGES | 308,999 | 329,700 | 345,866 | 347,796 | 364,045 | 374,662 | 178,815 | 373,466 | 374,662 | - | 382,036 | 7,374 | 391,587 | 401,377 | 411,411 | 421,696 |
| 219 | 10-4810.5002 | OVERTIME WAGES | 5,367 | 11,880 | 17,608 | 5,843 | 2,719 | 8,396 | 1,376 | 2,842 | 8,396 | - | 8,592 | 196 | 8,807 | 9,027 | 9,253 | 9,484 |
| 220 | 10-4810.5003 | PART-TIME WAGES | 186,713 | 188,326 | 184,353 | 195,657 | 195,375 | 200,000 | 78,630 | 184,510 | 200,000 | - | 200,000 | - | 200,000 | 200,000 | 200,000 | 200,000 |
| 221 | 10-4810.5004 | FICA EXPENSE | 35,972 | 39,121 | 39,804 | 40,800 | 41,865 | 44,604 | 19,435 | 41,909 | 44,604 | 0 | 45,183 | 579 | 45,930 | 46,696 | 47,481 | 48,285 |
| 222 | 10-4810.5005 | RETIREMENT EXPENSE | 37,345 | 38,901 | 42,493 | 47,593 | 53,076 | 59,604 | 28,791 | 55,624 | 59,604 | 0 | 64,688 | 5,084 | 70,309 | 76,171 | 78,075 | 80,027 |
| 223 | 10-4810.5006 | GROUP HEALTH INSURANCE | 45,282 | 54,291 | 58,833 | 55,369 | 64,643 | 69,824 | 27,546 | 60,618 | 69,824 | - | 59,742 | (10,082) | 62,729 | 65,866 | 69,159 | 72,617 |
| 224 | 10-4810.5007 | WORKMEN'S COMPENSATION | 7,627 | 10,804 | 12,391 | 10,929 | 10,919 | 13,172 | 6,284 | 10,681 | 13,172 | - | 13,342 | 170 | 13,676 | 14,017 | 14,368 | 14,727 |
| 225 | 10-4810.5008 | UNEMPLOYMENT COMPENSATION | - | 2,129 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | 10-4820.5010 | PRINT AND OFFICE SUPPLIES | 9,313 | 9,601 | 10,519 | 9,544 | 9,940 | 10,500 | 6,066 | 10,105 | 10,500 | - | 10,500 | - | 10,500 | 10,500 | 10,500 | 10,500 |
| 227 | 10-4820.5014 | MEMBERSHIP AND DUES | 1,618 | 1,270 | 1,337 | 1,328 | 1,281 | 1,600 | 544 | 1,806 | 1,600 | - | 1,600 | - | 1,600 | 1,600 | 1,600 | 1,600 |
| 228 | 10-4820.5015 | MEETINGS AND SEMINARS | 1,954 | 788 | 1,381 | 1,332 | 1,272 | 2,000 | 328 | 603 | 2,000 | - | 2,000 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 229 | 10-4820.5016 | VEHICLE, FUEL & OIL | 3,692 | 3,122 | 2,760 | 3,218 | 2,919 | 4,000 | 1,111 | 2,750 | 3,500 | (500) | 3,500 | (500) | 3,500 | 3,500 | 3,500 | 3,500 |
| 230 | 10-4820.5017 | VEHICLE MAINTENANCE | 1,013 | 961 | 433 | 1,617 | 909 | 2,000 | (1,059) | (1,021) | 2,000 | - | 2,000 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 231 | 10-4820.5020 | ELECTRIC AND GAS | 36,869 | 36,153 | 34,600 | 39,280 | 32,628 | 37,000 | 16,200 | 34,928 | 37,000 | - | 37,000 | - | 37,000 | 37,000 | 37,000 | 37,000 |
| 232 | 10-4820.5021 | TELEPHONE/CABLE | 12,105 | 11,663 | 15,567 | 17,846 | 15,223 | 17,000 | 5,253 | 12,343 | 16,000 | (1,000) | 16,000 | (1,000) | 16,000 | 16,000 | 16,000 | 16,000 |
| 233 | 10-4820.5022 | WATER AND SEWER | 3,704 | 3,752 | 4,023 | 3,702 | 4,104 | 4,240 | 2,460 | 4,941 | 5,000 | 760 | 5,000 | 760 | 5,000 | 5,000 | 5,000 | 5,000 |
| 234 | 10-4820.5025 | NON-CAPITAL TOOLS & EQUIPMEN* | 2,169 | 2,651 | 1,767 | 1,296 | 1,831 | 1,800 | 1,734 | 2,603 | 1,800 | - | 8,100 | 6,300 | 4,000 | 4,000 | 4,000 | 4,000 |
| 235 | 10-4820.5026 | MAINT & SERVICE CONTRACTS | 33,765 | 37,709 | 45,164 | 34,108 | 39,562 | 38,600 | 20,041 | 46,459 | 38,600 | - | 50,600 | 12,000 | 50,600 | 50,600 | 50,600 | 50,600 |
| 236 | 10-4820.5027 | MACHINE/EQUIPMENT REPAIR | 2,189 | 1,847 | 2,746 | 350 | 591 | 2,500 | 591 | 1,084 | 2,500 | - | 2,500 | - | 2,500 | 2,500 | 2,500 | 2,500 |
| 237 | 10-4820.5041 | UNIFORMS | 1,836 | 1,610 | 1,739 | 1,403 | 1,593 | 1,950 | 36 | 1,629 | 1,950 | - | 1,950 | - | 1,950 | 1,950 | 1,950 | 1,950 |
| 238 | 10-4820.5044 | CLEANING/SANITARY SUPPLY | 4,948 | 4,108 | 5,296 | 4,953 | 5,589 | 4,750 | 3,686 | 7,872 | 5,500 | 750 | 5,500 | 750 | 5,500 | 5,500 | 5,500 | 5,500 |
| 239 | 10-4820.5049 | MEDICAL AND LAB | 650 | 760 | 675 | 675 | 579 | 800 | 425 | 840 | 800 | - | 800 | - | 800 | 800 | 800 | 800 |
| 240 | 10-4820.5062 | INSURANCE | 13,266 | 34,517 | 40,200 | 42,039 | 40,860 | 41,000 | 22,426 | 40,208 | 41,000 | - | 44,000 | 3,000 | 41,000 | 41,820 | 42,656 | 43,510 |
| 241 | 10-4820.5063 | RENT AND LEASES | 3,809 | 3,003 | 2,856 | 1,900 | 1,971 | 3,950 | 1,181 | 2,392 | 2,500 | (1,450) | 2,500 | (1,450) | 2,500 | 2,500 | 2,500 | 2,500 |
| 242 | 10-4820.5064 | EMPLOYEE TRAINING | 955 | 874 | 1,674 | 1,860 | 1,185 | 2,000 | 660 | 1,793 | 2,000 | - | 2,000 | - | 2,000 | 2,000 | 2,000 | 2,001 |
| 243 | 10-4820.5065 | PROFESSIONAL SERVICES | 115 | 105 | 105 | 105 | 120 | 120 | - | 120 | 120 | - | 120 | - | 120 | 120 | 120 | 120 |
| 244 | 10-4820.5079 | MISC. & CONTINGENCY EXP | 3,198 | 3,140 | 2,305 | 3,312 | 3,514 | 3,500 | 558 | 1,732 | 3,500 | - | 3,500 | - | 3,500 | 3,500 | 3,500 | 3,500 |
| 245 | 10-4830.5088 | 5 & UNDER GROUPS | 729 | 511 | 605 | 590 | 469 | 750 | 191 | 598 | 750 | - | 750 | - | 750 | 750 | 750 | 750 |
| 246 | 10-4830.5091 | PROGRAMS | 2,127 | 2,379 | 2,543 | 2,855 | 2,949 | 3,000 | 1,142 | 2,360 | 3,000 | - | 3,500 | 500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 247 | 10-4830.5092 | SPECIAL ACTIVITES/EVENTS | 15,877 | 17,877 | 20,553 | 23,074 | 22,675 | 24,500 | 12,898 | 24,017 | 24,500 | - | 24,500 | - | 24,500 | 24,500 | 24,500 | 24,500 |
| 248 | 10-4830.5093 | SUMMER CAMPS | 16,040 | 14,173 | 12,631 | 10,674 | 13,605 | 14,500 | 5,143 | 12,217 | 14,500 | - | 14,500 | - | 14,500 | 14,500 | 14,500 | 14,500 |
| 249 | 10-4830.5095 | THEME ACTIVITIES | 1,447 | 1,969 | 1,084 | 2,099 | 1,194 | 2,000 | 817 | 1,341 | 2,000 | - | 2,000 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 250 | 10-4830.5096 | MIDDLE SCHOOL DANCES | 1,904 | 4,309 | 1,725 | 2,371 | - | - | - | - | - | - | - | - | - | - | - | - |
| 251 | 10-4830.5097 | ADULT SPORTS | 12,656 | 12,837 | 12,905 | 12,192 | 12,987 | 13,000 | 5,545 | 11,548 | 13,000 | - | 13,000 | - | 13,000 | 13,000 | 13,000 | 13,000 |
| 252 | 10-4830.5098 | YOUTH SPORTS | 28,639 | 37,901 | 30,006 | 33,063 | 28,472 | 35,000 | 5,141 | 28,984 | 35,000 | - | 35,000 | - | 35,000 | 35,000 | 35,000 | 35,000 |
| 253 | 10-4830.5099 | KEENAGERS | 2,720 | 3,312 | 2,424 | 3,112 | 2,794 | 3,000 | 931 | 2,451 | 3,000 | - | 3,500 | 500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 254 | | SUBTOTAL RECREATION | 846,610 | 928,054 | 960,969 | 963,883 | 983,458 | 1,045,322 | 454,925 | 986,353 | 1,043,882 | (1,440) | 1,069,503 | 24,181 | 1,081,858 | 1,102,793 | 1,120,223 | 1,138,167 |
| 255 | | % Increase/(Decrease) from Prior Y | 0% | 10% | 4% | 0% | 2% | 6% | | | 6% | | 2% | | 1% | 2% | 2% | 2% |
| 256 | | | | | | | | | | | | - | | - | | | | |
| 257 | | COURT | | | | | | | | | | - | | - | | | | |
| 258 | 10-4910.5001 | SALARIES & WAGES | 57,643 | 61,045 | 63,473 | 67,225 | 68,085 | 69,578 | 32,035 | 68,873 | 69,578 | - | 71,962 | 2,384 | 73,761 | 75,605 | 77,495 | 79,433 |
| 259 | 10-4910.5002 | OVERTIME WAGES | 2,755 | 5,910 | 7,426 | 5,344 | 2,040 | 1,584 | 1,285 | 2,256 | 1,584 | - | 1,652 | 68 | 1,693 | 1,736 | 1,779 | 1,823 |
| 260 | 10-4910.5003 | PART-TIME SALARIES | 16,242 | 17,082 | 15,441 | 15,442 | 16,641 | 16,500 | 6,964 | 15,000 | 16,500 | - | 16,500 | - | 16,500 | 16,500 | 16,500 | 16,501 |
| 261 | 10-4910.5004 | FICA EXPENSE | 5,863 | 6,433 | 6,502 | 6,503 | 6,551 | 6,706 | 3,040 | 6,528 | 6,706 | - | 6,894 | 188 | 7,035 | 7,179 | 7,327 | 7,478 |

| | | |
|-----|---|---|
| | V | W |
| 1 | CITY OF ISLE OF PALMS GENERAL FUND | |
| 2 | NOTES | |
| 3 | | |
| 208 | MEDICAL AND LAB | |
| 209 | INSURANCE | |
| 210 | RENT AND LEASES | Copier and timeclock rental |
| 211 | EMPLOYEE TRAINING | Increased budget to cover add'l BS&A training related to online business and short-term rental licenses |
| 212 | PROFESSIONAL SERVICES | Software support (\$3,000), flood letter (\$2,000) BOZA & Plan Commission legal/prof svcs (\$2,500, \$1,000 of which is training), special projs (\$3,000), services requested by the Planning Comm (\$3,000), GIS subscription (\$1,800), minutes ((\$2,100) |
| 213 | MISC. & CONTINGENCY EXP | |
| 214 | | |
| 215 | | |
| 216 | | |
| 217 | RECREATION | |
| 218 | SALARIES & WAGES | Budget and forecasts include a 2.5% pool for annual salary adjustments. FY21 also incls a 1.8% COLA effective 1/1/21. COLA cost is approx \$3,363 in FY21 and \$6,892 in FY22. Merit cost is approx \$4,671 in FY21 and 9,575 in FY22. |
| 219 | OVERTIME WAGES | Reduced budgeted OT as a % of salaries from 4.5% in FY19 to 2% for FY20 based actual. Fy21+ forecast ANNUAL increase is 2.5%. |
| 220 | PART-TIME WAGES | Reduced based on actual. Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation. |
| 221 | FICA EXPENSE | FICA rate is 7.65% |
| 222 | RETIREMENT EXPENSE | SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023 |
| 223 | GROUP HEALTH INSURANCE | PEBA rates + 5% increase on January 1 |
| 224 | WORKMEN'S COMPENSATION | Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019. |
| 225 | UNEMPLOYMENT COMPENSATION | |
| 226 | PRINT AND OFFICE SUPPLIES | |
| 227 | MEMBERSHIP AND DUES | |
| 228 | MEETINGS AND SEMINARS | |
| 229 | VEHICLE, FUEL & OIL | |
| 230 | VEHICLE MAINTENANCE | |
| 231 | ELECTRIC AND GAS | |
| 232 | TELEPHONE/CABLE | |
| 233 | WATER AND SEWER | |
| 234 | NON-CAPITAL TOOLS & EQUIPMENT | Includes \$2,700 for a low pressure cleaning device for bathrooms, \$1,200 to replace laptop computer and \$3,200 for a field line paint sprayer |
| 235 | MAINT & SERVICE CONTRACTS | Added \$3,000 to maintain aging playground equipment and \$9,000 for annual Rec Trac software hosting and maintenance (moving to software as a service instead of a local server). |
| 236 | MACHINE/EQUIPMENT REPAIR | |
| 237 | UNIFORMS | |
| 238 | CLEANING/SANITARY SUPPLY | |
| 239 | MEDICAL AND LAB | |
| 240 | INSURANCE | Forecast 2% annual increase each year |
| 241 | RENT AND LEASES | Reduced based on actual experience. Includes copier and timeclock rental. |
| 242 | EMPLOYEE TRAINING | |
| 243 | PROFESSIONAL SERVICES | Annual backflow tests. Increase based on new price. |
| 244 | MISC. & CONTINGENCY EXP | |
| 245 | 5 & UNDER GROUPS | |
| 246 | PROGRAMS | |
| 247 | SPECIAL ACTIVITES/EVENTS | |
| 248 | SUMMER CAMPS | |
| 249 | THEME ACTIVITIES | |
| 250 | MIDDLE SCHOOL DANCES | |
| 251 | ADULT SPORTS | |
| 252 | YOUTH SPORTS | |
| 253 | KEENAGERS | |
| 254 | | |
| 255 | | |
| 256 | | |
| 257 | COURT | |
| 258 | SALARIES & WAGES | Budget and forecasts include a 2.5% pool for annual salary adjustments. FY21 also incls a 1.8% COLA effective 1/1/21. COLA cost is approx \$634 in FY21 and \$1,300 in FY22. Merit cost is approx \$880 in FY21 and 1,804 in FY22. |
| 259 | OVERTIME WAGES | Forecast increase is 2.5% per year |
| 260 | PART-TIME SALARIES | Includes \$1500 for fill-in Judge if needed |
| 261 | FICA EXPENSE | FICA rate is 7.65% |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|-----|--------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------|------------------|--|-------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS GENERAL FUND | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 262 | 10-4910.5005 | RETIREMENT EXPENSE | 8,359 | 9,328 | 9,902 | 10,814 | 11,764 | 13,640 | 6,268 | 12,074 | 13,640 | - | 14,923 | 1,283 | 16,147 | 17,417 | 17,776 | 18,144 |
| 263 | 10-4910.5006 | GROUP HEALTH INSURANCE | 5,833 | 6,006 | 6,135 | 6,248 | 6,472 | 6,933 | 3,333 | 6,639 | 6,933 | - | 6,972 | 39 | 7,321 | 7,687 | 8,071 | 8,475 |
| 264 | 10-4910.5007 | WORKMEN'S COMPENSATION | 380 | 269 | 248 | 231 | 207 | 288 | 102 | 173 | 288 | - | 296 | 8 | 303 | 311 | 319 | 327 |
| 265 | 10-4920.5010 | PRINT AND OFFICE SUPPLIES | 3,315 | 4,409 | 3,873 | 4,072 | 4,565 | 4,000 | 1,057 | 3,370 | 4,000 | - | 4,000 | - | 4,000 | 4,000 | 4,000 | 4,000 |
| 266 | 10-4920.5014 | MEMBERSHIP AND DUES | 120 | 110 | 82 | 107 | 93 | 150 | 9 | 84 | 150 | - | 150 | - | 150 | 150 | 150 | 150 |
| 267 | 10-4920.5015 | MEETINGS AND SEMINARS | 239 | 386 | 684 | 228 | 563 | 700 | 512 | 890 | 700 | - | 700 | - | 700 | 700 | 700 | 700 |
| 268 | 10-4920.5021 | TELEPHONE/CABLE | 2,738 | 3,076 | 3,816 | 3,923 | 4,124 | 4,300 | 1,704 | 3,810 | 4,300 | - | 4,300 | - | 4,300 | 4,300 | 4,300 | 4,300 |
| 269 | 10-4920.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 770 | 810 | 614 | 2,024 | 754 | 800 | 22 | 190 | 800 | - | 800 | - | 800 | 800 | 800 | 800 |
| 270 | 10-4920.5026 | MAINT & SERVICE CONTRACTS | 3,851 | 2,855 | 3,480 | 3,475 | 5,079 | 5,000 | 1,296 | 5,208 | 5,000 | - | 5,000 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 271 | 10-4920.5027 | MACHINE/EQUIPMENT REPAIR | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 272 | 10-4920.5062 | INSURANCE | 197 | 548 | 566 | 576 | 589 | 650 | 300 | 600 | 650 | - | 800 | 150 | 816 | 832 | 849 | 866 |
| 273 | 10-4920.5064 | EMPLOYEE TRAINING | 403 | 720 | 1,193 | 1,398 | 1,802 | 1,500 | 200 | 1,218 | 1,500 | - | 1,500 | - | 1,500 | 1,500 | 1,500 | 1,500 |
| 274 | 10-4920.5065 | PROFESSIONAL SERVICES | 161,817 | 176,555 | 98,959 | 127,954 | 74,912 | 90,000 | 31,410 | 76,607 | 90,000 | - | 90,000 | - | 90,000 | 90,000 | 90,000 | 90,000 |
| 275 | 10-4920.5079 | MISC. & CONTINGENCY | 469 | 594 | 509 | 831 | 842 | 850 | 172 | 229 | 850 | - | 850 | - | 850 | 850 | 850 | 850 |
| 276 | | SUBTOTAL COURT | 270,994 | 296,137 | 222,904 | 256,397 | 205,083 | 223,179 | 89,709 | 203,750 | 223,179 | - | 227,299 | 4,119 | 230,876 | 234,566 | 237,415 | 240,346 |
| 277 | | % Increase/(Decrease) from Prior Y | 36% | 9% | -25% | 15% | -20% | 9% | | | 9% | | 2% | (0) | 2% | 2% | 1% | 1% |
| 278 | | | | | | | | | | | | - | | - | | | | |
| 279 | | BEACH SERVICE OFFICERS (BSOs) | | | | | | | | | | - | | - | | | | |
| 280 | 10-5710.5002 | OVERTIME WAGES | 44 | 7,278 | 3,449 | 1,300 | 689 | 1,500 | 422 | 950 | 1,500 | - | 1,500 | - | 1,500 | 1,500 | 1,500 | 1,500 |
| 281 | 10-5710.5003 | PART-TIME WAGES | 44,594 | 92,144 | 85,750 | 80,480 | 93,224 | 110,000 | 28,745 | 67,722 | 110,000 | - | 110,000 | - | 110,000 | 110,000 | 110,000 | 110,000 |
| 282 | 10-5710.5004 | FICA EXPENSE | 3,414 | 7,534 | 6,824 | 6,259 | 7,188 | 8,530 | 2,236 | 5,257 | 8,530 | - | 8,530 | - | 8,530 | 8,530 | 8,530 | 8,530 |
| 283 | 10-5710.5005 | RETIREMENT EXPENSE | - | 686 | 280 | 1,073 | 1,865 | - | 875 | 1,744 | - | - | - | - | - | - | - | - |
| 284 | 10-5710.5006 | GROUP HEALTH INSURANCE | - | - | - | 35 | - | - | 2,680 | 4,555 | - | - | - | - | - | - | - | - |
| 285 | 10-5710.5007 | WORKERS COMPENSATION | 380 | 2,161 | 4,891 | 3,977 | 3,557 | 5,959 | - | - | 5,959 | - | 5,959 | - | 6,108 | 6,261 | 6,417 | 6,578 |
| 286 | | SUBTOTAL BEACH SERVICE OFFICERS | 48,431 | 109,802 | 101,193 | 93,125 | 106,522 | 125,989 | 34,957 | 80,229 | 125,989 | - | 125,989 | - | 126,138 | 126,290 | 126,447 | 126,607 |
| 287 | | % Increase/(Decrease) from Prior Y | 31% | 127% | -8% | -8% | 14% | 18% | | | 18% | - | | | 0% | 0% | 0% | 0% |
| 288 | | | | | | | | | | | | - | | - | | | | |
| 289 | | TOTAL GENERAL FUND EXPENDITURES | 9,243,477 | 9,659,217 | 9,848,598 | 10,525,096 | 10,467,611 | 11,328,081 | 4,754,894 | 10,402,907 | 11,094,295 | (233,786) | 11,730,112 | 402,031 | 11,949,411 | 12,217,698 | 12,322,161 | 12,547,908 |
| 290 | | % Increase/(Decrease) from Prior Y | 4% | 4% | 2% | 7% | -1% | 8% | | | 6% | | 6% | | 2% | 2% | 1% | 2% |
| 291 | | | | | | | | | | | | | | | | | | |
| 292 | | NET INCOME BEFORE TRANSFERS | 89,278 | 17,346 | 338,441 | 1,166 | 1,026,149 | 239,539 | (1,114,841) | 1,741,253 | 552,758 | 313,218 | 98,488 | (141,051) | (6,491) | (168,899) | (283,621) | (391,061) |
| 293 | | | | | | | | | | | | | | | | | | |
| 294 | | TRANSFERS | | | | | | | | | | | | | | | | |
| 295 | 10-3900.4901 | OPERATING TRANSFERS IN | 1,012,648 | 1,177,654 | 1,142,993 | 1,197,567 | 1,226,087 | 897,745 | - | 1,226,087 | 893,745 | (4,000) | 902,761.00 | 5,016.00 | 931,155.00 | 962,781.00 | 995,672.00 | 1,029,880.00 |
| 296 | 10-3900.5901 | OPERATING TRANSFERS OUT | (1,080,244) | (1,065,442) | (1,276,837) | (1,127,848) | (2,037,371) | (1,137,284) | - | (2,037,371) | (1,137,284) | - | (1,001,249) | 136,035 | (924,664) | (793,882) | (712,051) | (638,819) |
| 297 | | NET TRANSFERS IN/(OUT) | (67,596) | 112,212 | (133,844) | 69,719 | (811,284) | (239,539) | - | (811,284) | (243,539) | (4,000) | (98,488) | 141,051 | 6,491 | 168,899 | 283,621 | 391,061 |
| 298 | | | | | | | | | | | | | | | | | | |
| 299 | | NET INCOME AFTER TRANSFERS | 21,682 | 129,558 | 204,597 | 70,885 | 214,865 | 0 | (1,114,841) | 929,969 | 309,219 | 309,218 | 0.00 | (0.43) | (0.00) | (0.00) | (0.00) | 0.00 |
| 300 | | | | | | | | | | | | | | | | | | |
| 301 | | ENDING FUND BALANCE | 2,800,286 | 2,929,844 | 3,134,441 | 3,205,326 | 3,420,190 | 3,420,191 | | | 3,729,409 | | 3,729,409 | | 3,729,409 | 3,729,409 | 3,729,409 | 3,729,409 |

| | | |
|-----|---|--|
| | V | W |
| 1 | CITY OF ISLE OF PALMS GENERAL FUND | |
| 2 | NOTES | |
| 3 | | |
| 262 | RETIREMENT EXPENSE | SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023 |
| 263 | GROUP HEALTH INSURANCE | PEBA rates + 5% increase on January 1 |
| 264 | WORKMEN'S COMPENSATION | Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019. |
| 265 | PRINT AND OFFICE SUPPLIES | |
| 266 | MEMBERSHIP AND DUES | |
| 267 | MEETINGS AND SEMINARS | |
| 268 | TELEPHONE/CABLE | Phone and internet service |
| 269 | NON-CAPITAL TOOLS & EQUIPMENT | |
| 270 | MAINT & SERVICE CONTRACTS | Includes software maintenance on Court JEMS system |
| 271 | MACHINE/EQUIPMENT REPAIR | |
| 272 | INSURANCE | |
| 273 | EMPLOYEE TRAINING | |
| 274 | PROFESSIONAL SERVICES | Includes most legal fees for the City and Court security |
| 275 | MISC. & CONTINGENCY | |
| 276 | | |
| 277 | | |
| 278 | | |
| 279 | BEACH SERVICE OFFICERS (BSOs) | |
| 280 | OVERTIME WAGES | |
| 281 | PART-TIME WAGES | Assume same staffing levels as summer 2018. |
| 282 | FICA EXPENSE | FICA rate is 7.65% |
| 283 | RETIREMENT EXPENSE | |
| 284 | GROUP HEALTH INSURANCE | |
| 285 | WORKERS COMPENSATION | |
| 286 | | |
| 287 | | |
| 288 | | |
| 289 | | |
| 290 | | |
| 291 | | |
| 292 | | |
| 293 | | |
| 294 | TRANSFERS | |
| 295 | OPERATING TRANSFERS IN | FY20-FY24 incls transfers in from Tourism funds for BSO wages & fringes, 3 Police Patrol Officers, 1 Police Livability Officer, 5 Firefighters & 50% of Public Wks fuel & temps. The total decreased by 31% from FY19 Budget. FY20-FY24 forecast assumes an approx 3-4% annual increase as these costs are expected to increase over time. |
| 296 | OPERATING TRANSFERS OUT | FY21-24 Transfers Out to Capital Projects Fund. |
| 297 | | |
| 298 | | |
| 299 | | |
| 300 | | |
| 301 | | |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|----|--|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|--------------|------------------|--|----------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 5 | CAPITAL PROJECTS FUND REVENUES | | | | | | | | | | | | | | | | | |
| 6 | 20-3450.4106 | INTERGOVERNMENT TRANSFERS | - | - | 471,200 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | 20-3450.4111 | GRANT INCOME | 62,270 | 11,543 | - | - | 906,544 | 295,000 | - | 406,544 | - | (295,000) | 300,000 | 5,000 | - | - | - | - |
| 8 | 20-3500.4501 | MISCELLANEOUS REVENUE | 34,447 | 8,928 | 8,099 | 1,196,945 | 18,808 | - | - | 13,498 | - | - | - | - | - | - | - | - |
| 9 | 20-3500.4505 | INTEREST INCOME | 5,097 | 15,146 | 29,278 | 48,916 | 80,803 | 67,200 | 46,034 | 89,859 | 80,000 | 12,800 | 80,000 | 12,800 | 84,000 | 88,200 | 92,610 | 97,241 |
| 10 | 20-3500.4512 | BOND PROCEEDS | - | - | - | - | - | - | - | - | - | - | 2,900,000 | 2,900,000 | - | - | - | - |
| 11 | 20-3860.5805 | MUNICIPAL LEASE PROCEEDS | - | - | - | - | - | 849,500 | - | - | 849,500 | - | 599,000 | (250,500) | - | - | - | - |
| 12 | TOTAL CAPITAL PROJ REVENUES (NO TRANSFERS) | | 101,814 | 35,616 | 508,577 | 1,245,861 | 1,006,155 | 1,211,700 | 46,034 | 509,900 | 929,500 | (282,200) | 3,879,000 | 2,667,300 | 84,000 | 88,200 | 92,610 | 97,241 |
| 13 | % Increase/(Decrease) from Prior Y | | 1677% | -65% | 1328% | 145% | -19% | 20% | | | -8% | | 317% | | -98% | 5% | 5% | 5% |
| 14 | | | | | | | | | | | | | | | | | | |
| 15 | GENERAL GOVERNMENT | | | | | | | | | | | | | | | | | |
| 16 | 20-4140.5013 | BANK SERVICE CHARGES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | 20-4140.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 1,511 | 4,037 | 35,030 | 8,539 | 1,714 | 5,000 | 1,302 | 2,531 | 5,000 | - | 5,000 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 18 | 20-4140.5026 | MAINT & SERVICE CONTRACTS | 161 | 8,678 | 15,124 | 244 | 11,259 | 12,163 | - | 4,053 | 12,163 | - | 12,163 | - | 12,163 | 12,163 | 12,163 | 12,164 |
| 19 | 20-4140.5065 | PROFESSIONAL SERVICES | 475 | - | 23,814 | 15,247 | 15,247 | 31,000 | - | 15,247 | 31,000 | - | 31,000 | - | 31,000 | 31,000 | 31,000 | 31,000 |
| 20 | 20-4140.5085 | CAPITAL OUTLAY | 16,935 | - | 19,689 | 184,334 | - | 295,000 | - | - | - | (295,000) | 340,000 | 45,000 | 18,000 | - | 25,000 | 55,000 |
| 21 | SUBTOTAL GENERAL GOVT | | 19,083 | 12,714 | 93,656 | 208,364 | 28,220 | 343,163 | 1,302 | 21,830 | 48,163 | (295,000) | 388,163 | 45,000 | 66,163 | 48,163 | 73,163 | 103,164 |
| 22 | % Increase/(Decrease) from Prior Y | | -77% | -33% | 637% | 122% | -86% | 1116% | | | 71% | | 706% | | -83% | -27% | 52% | 41% |
| 23 | | | | | | | | | | | | | | | | | | |
| 24 | POLICE | | | | | | | | | | | | | | | | | |
| 25 | 20-4440.5017 | VEHICLE MAINTENANCE | - | - | - | 3,629 | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | 20-4440.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 8,859 | 7,536 | 2,344 | 5,976 | 1,133 | 4,000 | - | 6,178 | 4,000 | - | 10,800 | 6,800 | 6,000 | 10,800 | 6,000 | 10,800 |
| 27 | 20-4440.5026 | MAINT & SERVICE CONTRACTS | - | 449 | - | 3,209 | 26,050 | - | - | 14,274 | - | - | - | - | 45,229 | 45,229 | 45,229 | 45,229 |
| 28 | 20-4440.5041 | UNIFORMS | - | 1,399 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 29 | 20-4440.5084 | CONSTRUCTION IN PROGRESS | - | - | - | - | 23,817 | - | - | 23,817 | - | - | - | - | - | - | - | - |
| 30 | 20-4440.5085 | CAPITAL OUTLAY | 71,927 | 61,685 | 24,249 | 67,237 | 145,300 | 1,209,000 | 32,762 | 178,062 | 626,961 | (582,039) | 1,605,687 | 396,687 | 87,000 | 109,500 | 90,500 | 106,000 |
| 31 | SUBTOTAL POLICE | | 80,786 | 71,069 | 26,592 | 80,052 | 196,300 | 1,213,000 | 32,762 | 222,331 | 630,961 | (582,039) | 1,616,487 | 403,487 | 138,229 | 165,529 | 141,729 | 162,029 |
| 32 | % Increase/(Decrease) from Prior Y | | 102% | -12% | -63% | 201% | 145% | 518% | | | 221% | | 156% | | -91% | 20% | -14% | 14% |
| 33 | | | | | | | | | | | | | | | | | | |
| 34 | FIRE | | | | | | | | | | | | | | | | | |
| 35 | 20-4540.5009 | DEBT SERVICE - PRINCIPAL | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 36 | 20-4540.5011 | DEBT SERVICE - INTEREST | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 37 | 20-4540.5017 | VEHICLE MAINTENANCE | - | 24,199 | - | 4,897 | - | - | - | - | - | - | - | - | - | - | - | - |
| 38 | 20-4540.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 1,149 | 3,928 | 4,657 | 14,950 | 2,041 | 2,000 | - | 4,315 | 2,000 | - | 9,000 | 7,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 39 | 20-4540.5026 | MAINT & SERVICE CONTRACTS | - | 605 | - | 11,168 | 55,776 | 49,077 | - | 45,682 | 49,077 | - | 49,077 | - | 93,620 | 93,620 | 93,620 | 93,620 |
| 40 | 20-4540.5063 | RENT AND LEASES | - | - | - | - | 17,325 | 61,824 | 3,267 | 15,440 | 61,824 | - | 61,824 | - | 61,824 | 61,824 | 61,824 | 61,824 |
| 41 | 20-4540.5065 | PROFESSIONAL SERVICES | 132 | 6,303 | 5,280 | 5,296 | 1,199 | - | - | 431 | - | - | - | - | - | - | - | - |
| 42 | 20-4540.5084 | CONSTRUCTION IN PROGRESS | - | - | - | - | 23,817 | - | - | 23,817 | - | - | - | - | - | - | - | - |
| 43 | 20-4540.5085 | CAPITAL OUTLAY | - | 177,126 | 99,059 | 34,189 | - | 2,324,500 | 32,762 | 32,762 | 1,742,461 | (582,039) | 2,143,687 | (180,813) | 176,000 | 63,000 | 34,000 | 14,500 |
| 44 | SUBTOTAL FIRE | | 1,281 | 212,161 | 108,996 | 70,500 | 100,158 | 2,437,401 | 36,030 | 122,446 | 1,855,362 | (582,039) | 2,263,588 | (173,813) | 333,444 | 220,444 | 191,444 | 171,944 |
| 45 | % Increase/(Decrease) from Prior Y | | -83% | 16462% | -49% | -35% | 42% | 2334% | | | 1752% | | 22% | | -85% | -34% | -13% | -10% |
| 46 | | | | | | | | | | | | | | | | | | |
| 47 | PUBLIC WORKS | | | | | | | | | | | | | | | | | |
| 48 | 20-4640.5017 | VEHICLE MAINTENANCE | - | 1,257 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 49 | 20-4640.5025 | NON-CAPITAL TOOLS & EQUIPMEN | - | 3,329 | 742 | 2,327 | - | - | - | - | - | - | - | - | - | - | - | - |
| 50 | 20-4640.5026 | MAINT & SERVICE CONTRACTS | 4,594 | 2,747 | - | 6,215 | 81,564 | 7,990 | 7,745 | 89,309 | 7,990 | - | 12,607 | 4,617 | 12,607 | 12,607 | 12,607 | 12,607 |
| 51 | 20-4640.5065 | PROFESSIONAL SERVICES | - | - | - | - | 19,300 | - | - | 19,300 | - | - | - | - | - | - | - | - |
| 52 | 20-4640.5084 | CIP PHASE 2 - 5 DRAINAGE | 8,668 | 3,111 | 26,394 | 927,568 | 1,141,894 | 200,000 | 34,116 | 635,507 | 90,000 | (110,000) | - | (200,000) | - | - | - | - |

| | | |
|----|--|---|
| | V | W |
| 1 | CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND | |
| 2 | NOTES | |
| 3 | | |
| 5 | CAPITAL PROJECTS FUND REVENUES | |
| 6 | INTERGOVERNMENT TRANSFERS | |
| 7 | GRANT INCOME | FY21 includes a \$5k PARD grant to offset cost of brick walkway at the Rec Dept. FY21 also includes \$295,000 FEMA Flood Mitigation Grant related to Forest rail residence (rebudget from FY20). |
| 8 | MISCELLANEOUS REVENUE | |
| 9 | INTEREST INCOME | |
| 10 | BOND PROCEEDS | Anticipated GO Bond issue in FY21 to fund Phase 3 drainage construction (\$2,900,000). Debt service expense is in the General Fund. |
| 11 | MUNICIPAL LEASE PROCEEDS | Purchase ladder truck in FY20 and pumper truck in FY21, both via municipal leases with debt service payments coming from tourism funds. |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | GENERAL GOVERNMENT | |
| 16 | BANK SERVICE CHARGES | |
| 17 | NON-CAPITAL TOOLS & EQUIPMENT Provision for City Hall and Council Chamber furniture, computers, and AV equipment as needed | |
| 18 | MAINT & SERVICE CONTRACTS | Building maintenance contingency to proactively address issues as needed. Calculated as 50% of 1% of City Hall building insured value. Split 50/50 Gen Govt/Building |
| 19 | PROFESSIONAL SERVICES | Includes City-wide Microsoft Office 365 licensing software (\$18,000), email software and timeclock software subscription and rental (\$13,000) |
| 20 | CAPITAL OUTLAY | FY21 rebudget of \$295,000 expense related to Forest Trail residence and fully offset by FEMA Flood Mitigation Grant above. FY21-FY24 forecast amounts are per the 10-year capital plan |
| 21 | | |
| 22 | | |
| 23 | | |
| 24 | POLICE | |
| 25 | VEHICLE MAINTENANCE | |
| 26 | NON-CAPITAL TOOLS & EQUIPMENT | Incls \$4,000 for computer replacements, 3 tasers and taser cartridges (must be discharged twice per year to maintain certification) (\$4,800) and ammunition for shooting range (\$2,000) |
| 27 | MAINT & SERVICE CONTRACTS | FY21 budget = \$0 for maint (repair phase). Forecast period uses 1% of insured building value to estimate annual maintenance provision. PSB costs are splity 50% with Fire Department |
| 28 | UNIFORMS | |
| 29 | | |
| 30 | CAPITAL OUTLAY | FY21 incls 1 patrol SUV (\$41,000), repl computer server (\$15,000), new Records Mgt Software (RMS) (\$30,000) and \$1,519,687 for PSB repair. Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan. |
| 31 | | |
| 32 | | |
| 33 | | |
| 34 | FIRE | |
| 35 | DEBT SERVICE - PRINCIPAL | |
| 36 | DEBT SERVICE - INTEREST | |
| 37 | VEHICLE MAINTENANCE | FY19 budget was for repairs to the 95' Ladder. This effort has evolved into a complete reburishment FY20 in the Capital Outlay acct |
| 38 | NON-CAPITAL TOOLS & EQUIPMENT | \$2,000 for replacement computers as needed and \$7,000 for bracketry on 95' Ladder and Engine 2 pumper replacement. |
| 39 | MAINT & SERVICE CONTRACTS | Includes provision for facility maintenance = 1% of insured building values. FY21 only includes FS2 since the PSB is being repaired. |
| 40 | RENT AND LEASES | FY20 includes 12 months of rental of construction/office trailer for use during PSB Fire Dept renovation |
| 41 | PROFESSIONAL SERVICES | |
| 42 | | |
| 43 | CAPITAL OUTLAY | FY21 incls new Pumper truck via muni lease (\$599,000), repl veh radios w/ failure (\$25,000) and PSB repair cost (\$1,519,687). Forecast periods = 50% of annual Fire Dept expenses per the 10-year capital plan. |
| 44 | | |
| 45 | | |
| 46 | | |
| 47 | PUBLIC WORKS | |
| 48 | VEHICLE MAINTENANCE | |
| 49 | NON-CAPITAL TOOLS & EQUIPMENT | |
| 50 | MAINT & SERVICE CONTRACTS | Provision for facilities maintenance = 1% of 2020 insured building value including wash station |
| 51 | PROFESSIONAL SERVICES | |
| 52 | CIP PHASE 2 - 5 DRAINAGE | FY21 does NOT incl \$3.9 million for Phase 3 construction. Forecast does not include costs associated with Drainage Phase 4 or 5, primarily due to lack of a funding mechanism. |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|----|--------------|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|--------------|------------------|--|----------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 53 | 20-4640.5085 | CAPITAL OUTLAY | 64,667 | 25,116 | 243,890 | 435,482 | 244,289 | 37,500 | - | (17,590) | 37,500 | - | 40,000 | 2,500 | 195,000 | 17,500 | 44,000 | 18,500 |
| 54 | 20-4640.5086 | DRAINAGE EXPENSE CONTINGENCIE | 159,041 | 104,750 | 77,250 | 143,205 | 167,084 | 70,000 | 44,650 | 211,297 | 70,000 | - | 2,970,000 | 2,900,000 | 570,000 | 70,000 | 70,000 | 70,000 |
| 55 | | SUBTOTAL PUBLIC WORKS | 236,970 | 140,310 | 348,276 | 1,514,798 | 1,654,132 | 315,490 | 86,511 | 937,822 | 205,490 | (110,000) | 3,022,607 | 2,707,117 | 777,607 | 100,107 | 126,607 | 101,107 |
| 56 | | % Increase/(Decrease) from Prior Y | 21% | -41% | 148% | 335% | 9% | -81% | | | -88% | | 1371% | | -74% | -87% | 26% | -20% |
| 57 | | | | | | | | | | | | | | | | | | |
| 58 | | BUILDING | | | | | | | | | | | | | | | | |
| 59 | 20-4740.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 971 | 4,710 | 320 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 | 20-4740.5026 | MAINT & SERVICE CONTRACTS | - | 24,270 | - | - | (9) | 12,163 | - | (9) | 12,163 | - | 10,817 | (1,346) | 10,817 | 10,817 | 10,817 | 10,817 |
| 61 | 20-4740.5085 | CAPITAL OUTLAY | - | - | - | 26,191 | - | - | - | 828 | - | - | - | - | - | - | 35,000 | - |
| 62 | | SUBTOTAL BUILDING | 971 | 28,979 | 320 | 26,191 | (9) | 12,163 | - | 819 | 12,163 | - | 10,817 | (1,346) | 10,817 | 10,817 | 45,817 | 10,817 |
| 63 | | % Increase/(Decrease) from Prior Y | -17% | 2884% | -99% | 8092% | -100% | -132163% | | | -132163% | | -11% | | | | 324% | -76% |
| 64 | | | | | | | | | | | | | | | | | | |
| 65 | | RECREATION | | | | | | | | | | | | | | | | |
| 66 | 20-4840.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 1,131 | 23,681 | 2,201 | 30,984 | 28,596 | 7,000 | - | 28,596 | 7,000 | - | 20,000 | 13,000 | 7,000 | 20,000 | 7,000 | 20,000 |
| 67 | 20-4840.5026 | MAINT & SERVICE CONTRACTS | 72,229 | 11,430 | 22,165 | 14,236 | 79,229 | 50,000 | 17,995 | 41,953 | 50,000 | - | - | (50,000) | - | - | - | - |
| 68 | 20-4840.5085 | CAPITAL OUTLAY | 14,412 | 10,166 | 97,081 | 41,288 | - | 6,000 | - | - | 6,000 | - | 108,000 | 102,000 | 216,500 | 69,500 | 75,500 | 243,500 |
| 69 | | SUBTOTAL RECREATION | 87,772 | 45,278 | 121,447 | 86,508 | 107,825 | 63,000 | 17,995 | 70,549 | 63,000 | - | 128,000 | 65,000 | 223,500 | 89,500 | 82,500 | 263,500 |
| 70 | | % Increase/(Decrease) from Prior Y | 5% | -48% | 168% | -29% | 25% | -42% | | | -42% | | 103% | | 75% | -60% | -8% | 219% |
| 71 | | | | | | | | | | | | | | | | | | |
| 72 | | | | | | | | | | | | | | | | | | |
| 73 | | TOTAL CAPITAL PROJECTS FUND EXPENDITURES | 426,863 | 510,512 | 699,286 | 1,986,413 | 2,086,624 | 4,384,217 | 174,600 | 1,375,797 | 2,815,139 | (1,569,078) | 7,429,662 | 3,045,445 | 1,549,760 | 634,560 | 661,260 | 812,561 |
| 74 | | % Increase/(Decrease) from Prior Y | 4% | 20% | 37% | 184% | 5% | 110% | | | 35% | | 164% | | -79% | -59% | 4% | 23% |
| 75 | | | | | | | | | | | | | | | | | | |
| 76 | | NET INCOME BEFORE TRANSFERS | (325,049) | (474,896) | (190,709) | (740,552) | (1,080,469) | (3,172,517) | (128,565) | (865,897) | (1,885,639) | 1,286,878 | (3,550,662) | (378,145) | (1,465,760) | (546,360) | (568,650) | (715,321) |
| 77 | | | | | | | | | | | | | | | | | | |
| 78 | | TRANSFERS | | | | | | | | | | | | | | | | |
| 79 | 20-3900.4901 | OPERATING TRANSFERS IN | 1,005,244 | 1,015,442 | 1,176,837 | 1,127,848 | 1,924,450 | 1,137,284 | - | 1,924,450 | 1,137,284 | - | 1,001,249 | (136,035) | 924,664 | 793,882 | 712,051 | 638,819 |
| 80 | 20-3900.5901 | OPERATING TRANSFERS OUT | (8,047) | (63,000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 | | NET TRANSFERS IN/(OUT) | 997,197 | 952,442 | 1,176,837 | 1,127,848 | 1,924,450 | 1,137,284 | - | 1,924,450 | 1,137,284 | - | 1,001,249 | (136,035) | 924,664 | 793,882 | 712,051 | 638,819 |
| 82 | | | | | | | | | | | | | | | | | | |
| 83 | | NET INCOME AFTER TRANSFERS | 672,148 | 477,546 | 986,128 | 387,297 | 843,981 | (2,035,233) | (128,565) | 1,058,553 | (748,355) | 1,286,878 | (2,549,413) | (514,180) | (541,096) | 247,521 | 143,401 | (76,502) |
| 84 | | | | | | | | | | | | | | | | | | |
| 85 | | ENDING FUND BALANCE | 3,077,556 | 3,555,101 | 4,541,229 | 4,928,526 | 5,772,507 | 3,737,274 | | | 5,024,152 | | 2,474,739 | | 1,933,642 | 2,181,164 | 2,324,564 | 2,248,062 |

| | | |
|----|--|---|
| | V | W |
| 1 | CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND | |
| 2 | NOTES | |
| 3 | | |
| 53 | CAPITAL OUTLAY | FY21 incls 1/3 cost to replace 2003 Mack Flatbed (\$40,000). Forecast periods = 50% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses, including Waterway Multi-Use path in FY22. |
| 54 | DRAINAGE EXPENSE CONTING. | Incls \$2.9 million drainage outfall project, funded with a GO bond with debt svc paid from the General fund. Also \$70,000/year annual drainage contingency and \$500,000 for interior drainage projects in FY22. |
| 55 | | |
| 56 | | |
| 57 | | |
| 58 | BUILDING | |
| 59 | NON-CAPITAL TOOLS & EQUIPMENT | |
| 60 | MAINT & SERVICE CONTRACTS | Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building |
| 61 | CAPITAL OUTLAY | FY24 forecast replacement of pickup truck |
| 62 | | |
| 63 | | |
| 64 | | |
| 65 | RECREATION | |
| 66 | NON-CAPITAL TOOLS & EQUIPMENT | \$1,000/yr for security camera replacements, \$2,000/yr for appliances, \$3,000/yr for lobby furniture & outside furnishings only w/failure, \$1,000 sound system cords & adapters. \$13k every 2 yrs for cardio room equip repl. |
| 67 | MAINT & SERVICE CONTRACTS | HVAC equipment in FY20. Budgeted these in Capital Outlay in FY21 |
| 68 | CAPITAL OUTLAY | FY21 incls Rec Trac software upgrade w/ online registration (\$30k), repl bi-parting curtain in Gym (\$10k), repl HVAC as needed (\$25k), repl lift (\$10k), repl floor scrubber (\$6k), repl light fixtures with LED (\$12k), brick sidewalk (\$15k - offset by \$5k PAR |
| 69 | | |
| 70 | | |
| 71 | | |
| 72 | | |
| 73 | | |
| 74 | | |
| 75 | | |
| 76 | | |
| 77 | | |
| 78 | TRANSFERS | |
| 79 | OPERATING TRANSFERS IN | FY19 BUDGET TRANSFER IS FROM THE GENERAL FUND |
| 80 | OPERATING TRANSFERS OUT | |
| 81 | | |
| 82 | | |
| 83 | | |
| 84 | | |
| 85 | | |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|----|--|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------|------------------|--|-------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND | | | | | | | | | | | | | | | | |
| | | | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 2 | GL Number | Description | | | | | | | | | | | | | | | | |
| 5 | MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES | | | | | | | | | | | | | | | | | |
| 6 | 30-3450.4105 | ACCOM. FEE REVENUE | 1,010,882 | 967,728 | 969,974 | 1,069,429 | 1,042,551 | 1,074,290 | 507,016 | 1,044,453 | 1,074,290 | - | 1,106,519 | 32,229 | 1,139,714 | 1,173,906 | 1,209,123 | 1,245,397 |
| 7 | 30-3450.4106 | COUNTY ACC. FEE REVENUE | 479,813 | 485,093 | 520,000 | 437,000 | 508,000 | 525,300 | 370,500 | 497,500 | 525,300 | - | 541,059 | 15,759 | 557,291 | 574,009 | 591,230 | 608,967 |
| 8 | 30-3450.4111 | GRANT INCOME | 6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 | 30-3500.4504 | SALE OF ASSETS | 2,108 | 15,750 | 5,495 | 6,215 | 3,170 | 5,000 | - | - | 5,000 | - | 5,000 | - | 5,000 | 5,000 | 5,000 | 5,001 |
| 10 | 30-3500.4505 | INTEREST INCOME | 1,612 | 5,638 | 12,559 | 20,889 | 41,004 | 31,500 | 14,442 | 38,769 | 37,000 | 5,500 | 37,000 | 5,500 | 38,850 | 40,793 | 42,832 | 44,974 |
| 11 | TOTAL REVENUES (NO TRANSFERS) | | 1,500,414 | 1,474,209 | 1,508,028 | 1,533,533 | 1,594,725 | 1,636,090 | 891,958 | 1,580,722 | 1,641,590 | 5,500 | 1,689,578 | 53,488 | 1,740,855 | 1,793,708 | 1,848,185 | 1,904,338 |
| 12 | % Increase/(Decrease) from Prior Y | | 20% | -2% | 2% | 2% | 4% | 3% | | | 3% | | 3% | | 3% | 3% | 3% | 3% |
| 13 | | | | | | | | | | | | | | | | | | |
| 14 | GENERAL GOVERNMENT | | | | | | | | | | | | | | | | | |
| 15 | 30-4120.5009 | DEBT SERVICE - PRINCIPAL | 72,000 | 62,000 | 64,000 | 68,000 | 72,000 | 82,000 | - | 72,000 | 82,000 | - | 84,000 | 2,000 | 84,000 | 84,000 | - | - |
| 16 | 30-4120.5011 | DEBT SERVICE - INTEREST | 19,321 | 10,080 | 9,038 | 7,963 | 6,821 | 5,611 | 2,806 | 6,216 | 5,611 | (0) | 4,234 | (1,378) | 2,822 | 1,411 | - | - |
| 17 | 30-4120.5013 | BANK SERVICE CHARGES | 54 | 90 | 75 | 20 | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | 30-4120.5020 | ELECTRIC AND GAS | 288 | 189 | 404 | 388 | 317 | 400 | 144 | 335 | 400 | - | 400 | - | 400 | 400 | 400 | 401 |
| 19 | 30-4120.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 3,233 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | 30-4120.5026 | MAINT & SERVICE CONTRACTS | 25,601 | 21,842 | 15,422 | 12,672 | 9,425 | 26,500 | 13,620 | 23,020 | 26,500 | - | 26,500 | - | 26,500 | 26,500 | 26,500 | 26,500 |
| 21 | 30-4120.5054 | STREET SIGNS | - | - | 14,516 | 23,133 | 23,306 | 15,000 | (102) | 9,525 | 15,000 | - | 15,000 | - | 15,000 | 15,000 | 15,000 | 15,000 |
| 22 | 30-4120.5061 | ADVERTISING | 5,911 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | 30-4120.5065 | PROFESSIONAL SERVICES | 39,347 | 472 | 510 | 383 | - | 10,560 | - | - | 10,560 | - | 10,560 | - | 560 | 560 | 560 | 560 |
| 24 | 30-4120.5079 | MISCELLANEOUS | 9,432 | 15,041 | 16,190 | 15,746 | 9,967 | 16,000 | 8,094 | 9,659 | 16,000 | - | 16,000 | - | 16,000 | 16,000 | 16,000 | 16,000 |
| 25 | 30-4120.5085 | CAPITAL OUTLAY | - | 11,797 | 19,969 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | SUBTOTAL GENERAL GOVT | | 175,187 | 121,510 | 140,124 | 128,304 | 121,835 | 156,071 | 24,561 | 120,755 | 156,071 | (0) | 156,694 | 622 | 145,282 | 143,871 | 58,460 | 58,461 |
| 27 | % Increase/(Decrease) from Prior Y | | 37% | -31% | 15% | -8% | -5% | 28% | | | 28% | | 0% | | -7% | -1% | -59% | 0% |
| 29 | POLICE | | | | | | | | | | | | | | | | | |
| 30 | 30-4420.5021 | TELEPHONE/CABLE | - | - | 454 | 5,006 | 4,848 | 6,000 | 3,021 | 5,678 | 6,000 | - | 6,000 | - | 6,000 | 6,000 | 6,000 | 6,000 |
| 31 | 30-4420.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 11,356 | 25,714 | 25,909 | 10,880 | 3,614 | 4,000 | - | 315 | 4,000 | - | 4,000 | - | 4,000 | 4,000 | 4,000 | 4,000 |
| 32 | 30-4420.5026 | MAINT & SERVICE CONTRACTS | - | - | - | - | 691 | 11,000 | 5,394 | 5,784 | 11,000 | - | 11,000 | - | 11,000 | 11,000 | 11,000 | 11,000 |
| 33 | 30-4420.5065 | PROFESSIONAL SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 | 30-4420.5067 | CONTRACTED SERVICES | 15,333 | 11,203 | 12,285 | 19,310 | 21,330 | 30,000 | 9,070 | 21,210 | 30,000 | - | 30,000 | - | 30,000 | 30,000 | 30,000 | 30,000 |
| 35 | 30-4420.5084 | CONSTRUCTION IN PROGRESS | - | - | - | - | 11,908 | - | - | 11,908 | - | - | - | - | - | - | - | - |
| 36 | 30-4420.5085 | CAPITAL OUTLAY | 30,315 | 121,945 | 127,292 | 64,058 | 60,405 | 588,000 | 16,381 | 76,786 | 371,980 | (216,020) | 246,020 | (341,980) | 34,800 | 43,800 | 36,200 | 42,400 |
| 37 | SUBTOTAL POLICE | | 57,003 | 158,862 | 165,940 | 99,253 | 102,796 | 639,000 | 33,866 | 121,682 | 422,980 | (216,020) | 297,020 | (341,980) | 85,800 | 94,800 | 87,200 | 93,400 |
| 38 | % Increase/(Decrease) from Prior Y | | -5% | 179% | 4% | -40% | 4% | 522% | | | 311% | | -30% | | -71% | 10% | -8% | 7% |
| 40 | FIRE | | | | | | | | | | | | | | | | | |
| 41 | 30-4520.5009 | DEBT SERVICE - PRINCIPAL | - | - | - | - | - | - | - | - | - | - | 49,891 | 49,891 | 51,887 | 53,962 | 56,121 | 58,365 |
| 42 | 30-4520.5011 | DEBT SERVICE - INTEREST | - | - | - | - | - | - | - | - | - | - | 23,960 | 23,960 | 21,964 | 19,889 | 17,730 | 15,486 |
| 43 | 30-4520.5025 | NON-CAPITAL TOOLS & EQUIPMEN | - | - | 10,657 | - | 14,334 | - | - | 9,069 | - | - | - | - | - | - | - | - |
| 44 | 30-4520.5026 | MAINT & SERVICE CONTRACTS | - | - | - | 14 | 20,974 | - | - | 20,974 | - | - | - | - | - | - | - | - |
| 45 | 30-4520.5084 | CONSTRUCTION IN PROGRESS | - | - | - | - | 11,908 | - | - | 11,908 | - | - | - | - | - | - | - | - |
| 46 | 30-4520.5085 | CAPITAL OUTLAY | 24,914 | 95,426 | 46,905 | - | - | 535,000 | 49,549 | 49,549 | 318,980 | (216,020) | 251,020 | (283,980) | 70,400 | 25,200 | 13,600 | 5,800 |
| 47 | SUBTOTAL FIRE | | 24,914 | 95,426 | 57,562 | 14 | 47,216 | 535,000 | 49,549 | 91,501 | 318,980 | (216,020) | 324,871 | (210,129) | 144,251 | 99,051 | 87,451 | 79,651 |
| 48 | % Increase/(Decrease) from Prior Y | | 412% | 283% | -40% | -100% | 326883% | 1033% | | | 576% | | 2% | | -56% | -31% | -12% | -9% |
| 50 | PUBLIC WORKS | | | | | | | | | | | | | | | | | |
| 51 | 30-4620.5026 | MAINT & SERVICE CONTRACTS | 10,147 | 17,456 | 27,244 | 20,021 | 50,945 | 29,000 | 5,648 | 48,329 | 29,000 | - | 29,000 | - | 29,000 | 29,000 | 29,000 | 29,000 |
| 52 | 30-4620.5054 | STREET SIGNS | 2,850 | 3,042 | 5,207 | 1,834 | 93 | 5,000 | 112 | 205 | 5,000 | - | 3,000 | (2,000) | 5,000 | 5,000 | 5,000 | 5,000 |
| 53 | 30-4620.5063 | RENT AND LEASES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 54 | 30-4620.5065 | PROFESSIONAL SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 55 | 30-4620.5067 | CONTRACTED SERVICES | 52,106 | 50,091 | 56,706 | 54,769 | - | - | - | - | - | - | - | - | - | - | - | - |
| 56 | 30-4620.5079 | MISCELLANEOUS | - | 5,500 | 5,890 | 5,974 | 2,350 | - | - | 2,350 | - | - | - | - | - | - | - | - |

| | | |
|----|--|--|
| | V | W |
| 1 | CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND | |
| 2 | NOTES | |
| 3 | | |
| 5 | MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES | |
| 6 | ACCOM. FEE REVENUE | Follows forecast estimate of 3% annual increase in tourism revenues. This does not include any additional revenue from the new Wild Dunes hotel. |
| 7 | COUNTY ACC. FEE REVENUE | |
| 8 | GRANT INCOME | |
| 9 | SALE OF ASSETS | |
| 10 | INTEREST INCOME | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | GENERAL GOVERNMENT | |
| 15 | DEBT SERVICE - PRINCIPAL | 40% of Debt service on Recreation Center GO bond. Maturity date is 6/1/23 |
| 16 | DEBT SERVICE - INTEREST | 40% of Bank service on Recreation Center GO bond. Maturity date is 6/1/23 |
| 17 | BANK SERVICE CHARGES | |
| 18 | ELECTRIC AND GAS | |
| 19 | NON-CAPITAL TOOLS & EQUIPMENT | |
| 20 | MAINT & SERVICE CONTRACTS | Provision to trim roadside palm trees (\$8,500) and install or refinish approx 3 streetprint crosswalks @ \$6000 each |
| 21 | STREET SIGNS | Parking management replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs. |
| 22 | ADVERTISING | |
| 23 | PROFESSIONAL SERVICES | DHEC water sampling costs. FY20 includes \$10,000 to address a project to link bike and pedestrian pathways. |
| 24 | MISCELLANEOUS | Holiday decorations, lift for Front Beach holiday lights, replacement lights and flags |
| 25 | CAPITAL OUTLAY | |
| 26 | | |
| 27 | | |
| 29 | POLICE | |
| 30 | TELEPHONE/CABLE | Comcast service for IOP Connector camera feed |
| 31 | NON-CAPITAL TOOLS & EQUIPMENT | 1 fully ruggedized mobile data terminal |
| 32 | MAINT & SERVICE CONTRACTS | Includes \$11,000 for pooper scooper stations & supplies co-ordinated by Animal Control in Pol Dept |
| 33 | PROFESSIONAL SERVICES | |
| 34 | CONTRACTED SERVICES | Provision for Charleston County Sheriff Deputies assistance. Hourly rates increasing approx 20% + possible add'l usage due to understaffing |
| 35 | | |
| 36 | CAPITAL OUTLAY | FY21 incls 1 beach svc pickup truck (\$30,000) and PSB repair cost (\$216,020). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan. |
| 37 | | |
| 38 | | |
| 40 | FIRE | |
| 41 | DEBT SERVICE - PRINCIPAL | Add debt service for new pumper truck scheduled for replacement in FY21 |
| 42 | DEBT SERVICE - INTEREST | Add debt service for new pumper truck scheduled for replacement in FY21 |
| 43 | NON-CAPITAL TOOLS & EQUIPMENT | |
| 44 | MAINT & SERVICE CONTRACTS | FY19 includes Hill maint priorities. Assume most of these will become part of the PSB renovation included in FY20 |
| 45 | | |
| 46 | CAPITAL OUTLAY | FY21 incls replacement of a 2008 Ford F150 (\$35,000) and PSB repair cost (\$216,020). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan. |
| 47 | | |
| 48 | | |
| 50 | PUBLIC WORKS | |
| 51 | MAINT & SERVICE CONTRACTS | Charleston Co solid waste disposal fees on Front Beach compactor and beach trash dumpsters (\$9,000), right of way maintenance (\$6,000), beach path maint (\$2,500), additional mowing of underbrush/limbs in busy season (\$10,000) and wayfinding sign maint (\$1,500). |
| 52 | STREET SIGNS | Covers information signs in Front Beach and Beach Path areas |
| 53 | RENT AND LEASES | |
| 54 | PROFESSIONAL SERVICES | |
| 55 | CONTRACTED SERVICES | |
| 56 | MISCELLANEOUS | Provision for pooper scooper supplies moved to Police Dept Animal Control |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|-----|--------------|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------|------------------|--|-------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 57 | 30-4620.5085 | CAPITAL OUTLAY | 64,667 | 52,981 | 168,677 | 300,058 | 543,199 | - | - | 217,604 | - | - | 40,000 | 40,000 | 78,000 | 41,000 | 49,200 | 58,400 |
| 58 | 30-4620.5085 | DRAINAGE | - | - | - | - | - | 684,538 | 99,518 | 99,518 | 684,538 | - | 198,288 | (486,250) | 187,038 | 184,538 | 198,288 | 187,038 |
| 59 | | SUBTOTAL PUBLIC WORKS | 129,769 | 129,071 | 263,723 | 382,656 | 596,587 | 718,538 | 105,278 | 368,006 | 718,538 | - | 270,288 | (448,250) | 299,038 | 259,538 | 281,488 | 279,438 |
| 60 | | % Increase/(Decrease) from Prior Y | 10% | -1% | 104% | 45% | 56% | 20% | | | 20% | | -62% | | 11% | -13% | 8% | -1% |
| 61 | | | | | | | | | | | | - | | | | | | |
| 62 | | RECREATION | | | | | | | | | | - | | | | | | |
| 63 | 30-4820.5025 | NON-CAPITAL TOOLS & EQUIPMENT | 2,680 | - | - | 1,273 | - | - | - | - | - | - | - | - | - | - | - | - |
| 64 | 30-4820.5026 | MAINT & SERVICE CONTRACTS | 25,743 | 8,963 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 65 | 30-4820.5085 | CAPITAL OUTLAY | - | 21,563 | 72,750 | 2,044 | 21,736 | 8,600 | 3,947 | 19,066 | 8,600 | - | 6,000 | (2,600) | 29,600 | 27,800 | 30,200 | 280,400 |
| 66 | | SUBTOTAL RECREATION | 28,423 | 30,526 | 72,750 | 3,317 | 21,736 | 8,600 | 3,947 | 19,066 | 8,600 | - | 6,000 | (2,600) | 29,600 | 27,800 | 30,200 | 280,400 |
| 67 | | % Increase/(Decrease) from Prior Y | 103% | 7% | 138% | -95% | 555% | -60% | | | -60% | | -30% | | 393% | -6% | 9% | 828% |
| 68 | | | | | | | | | | | | - | | | | | | |
| 69 | | FRONT BEACH AND PARKING MANAGEMENT | | | | | | | | | | - | | | | | | |
| 70 | 30-5620.5010 | PRINT AND OFFICE SUPPLIES | 3,273 | 13,054 | 19,912 | 15,021 | 17,071 | 20,800 | 6,032 | 11,091 | 20,800 | - | 20,800 | - | 20,800 | 20,800 | 20,800 | 20,800 |
| 71 | 30-5620.5013 | BANK SERVICE CHARGES | 11,549 | 14,742 | 27,588 | 26,582 | 35,248 | 30,000 | 26,679 | 41,183 | 30,000 | - | 30,000 | - | 30,000 | 30,000 | 30,000 | 30,000 |
| 72 | 30-5620.5020 | ELECTRIC AND GAS | 14,421 | 41,950 | 42,532 | 44,953 | 38,051 | 43,400 | 17,159 | 38,327 | 43,400 | - | 43,400 | - | 43,400 | 43,400 | 43,400 | 43,400 |
| 73 | 30-5620.5021 | TELEPHONE/CABLE | 5,587 | 2,799 | 1,376 | 3,386 | 3,322 | 4,000 | 1,723 | 3,648 | 4,000 | - | 4,000 | - | 4,000 | 4,000 | 4,000 | 4,000 |
| 74 | 30-5620.5022 | WATER AND SEWER | 2,451 | 4,772 | 1,407 | 4,539 | 4,942 | 5,000 | 2,851 | 5,237 | 5,000 | - | 5,000 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 75 | 30-5620.5025 | NON-CAPITAL TOOLS & EQUIPMENT | - | 1,262 | 785 | 5,395 | 2,120 | 3,000 | 202 | 526 | 3,000 | - | 3,000 | - | 3,000 | 3,000 | 3,000 | 3,000 |
| 76 | 30-5620.5026 | MAINT & SERVICE CONTRACTS | 33,001 | 20,770 | 33,248 | 34,348 | 30,377 | 43,500 | 11,454 | 24,413 | 43,500 | - | 43,500 | - | 43,500 | 43,500 | 43,500 | 43,500 |
| 77 | 30-5620.5027 | MACHINE/EQUIPMENT REPAIR | 9,171 | 8,342 | 26,301 | 11,832 | 2,120 | 14,000 | 12,528 | 14,560 | 14,000 | - | 14,000 | - | 14,000 | 14,000 | 14,000 | 14,000 |
| 78 | 30-5620.5041 | UNIFORMS | 2,151 | 4,700 | 2,576 | 4,432 | 3,764 | 5,000 | 1,580 | 5,247 | 5,000 | - | 5,000 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 79 | 30-5620.5054 | STREET SIGNS | 1,238 | 78,190 | 14,581 | 15,454 | 1,397 | 5,000 | 478 | 1,875 | 5,000 | - | 5,000 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 80 | 30-5620.5062 | INSURANCE | 301 | 949 | 1,306 | 1,477 | 1,167 | 1,600 | 423 | 846 | 1,600 | - | 1,600 | - | 1,632 | 1,665 | 1,698 | 1,732 |
| 81 | 30-5620.5065 | PROFESSIONAL SERVICES | 13,363 | 39,646 | 37,375 | 32,063 | 31,358 | 38,000 | 20,276 | 30,394 | 38,000 | - | 38,000 | - | 38,000 | 38,000 | 38,000 | 38,000 |
| 82 | 30-5620.5067 | CONTRACTED SERVICES | 12,400 | 9,474 | 4,612 | 10,600 | 12,200 | 11,800 | 8,000 | 17,200 | 11,800 | - | 18,000 | 6,200 | 18,000 | 18,000 | 18,000 | 18,000 |
| 83 | 30-5620.5079 | MISCELLANEOUS | 1,465 | 1,344 | 280 | 188 | 8,284 | 7,500 | 3,471 | 11,755 | 7,500 | - | 7,500 | - | 7,500 | 7,500 | 7,500 | 7,500 |
| 84 | 30-5620.5085 | CAPITAL OUTLAY | 67,500 | 64,230 | 23,052 | - | - | 20,000 | - | - | 20,000 | - | 20,000 | - | 116,000 | 80,000 | 20,000 | 20,000 |
| 85 | | SUBTOTAL FR BEACH/PKG MGT | 177,870 | 306,223 | 236,930 | 210,269 | 191,421 | 252,600 | 112,854 | 206,303 | 252,600 | - | 258,800 | 6,200 | 354,832 | 318,865 | 258,898 | 258,932 |
| 86 | | % Increase/(Decrease) from Prior Y | 11% | 72% | -23% | -11% | -9% | 32% | | | 32% | | 2% | | 37% | -10% | -19% | 0% |
| 87 | | | | | | | | | | | | | | | | | | |
| 88 | | TOTAL MUNI ATAX FUND EXPENDITURES | 593,167 | 841,618 | 937,030 | 823,814 | 1,081,591 | 2,309,809 | 330,055 | 927,311 | 1,877,769 | (432,040) | 1,313,673 | (996,137) | 1,058,803 | 943,925 | 803,697 | 1,050,282 |
| 89 | | % Increase/(Decrease) from Prior Y | 22% | 42% | 11% | -12% | 31% | 114% | | | 74% | | -30% | | -19% | -11% | -15% | 31% |
| 90 | | | | | | | | | | | | | | | | | | |
| 91 | | NET INCOME BEFORE TRANSFERS | 907,248 | 632,591 | 570,998 | 709,719 | 513,134 | (673,719) | 561,903 | 653,411 | (236,179) | 437,540 | 375,905 | 1,049,624 | 682,052 | 849,783 | 1,044,488 | 854,056 |
| 92 | | | | | | | | | | | | | | | | | | |
| 93 | | TRANSFERS | | | | | | | | | | | | | | | | |
| 94 | 30-3900.4901 | OPERATING TRANSFERS IN | 4,024 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 95 | 30-3900.5901 | OPERATING TRANSFERS OUT | (533,431) | (553,252) | (566,814) | (592,900) | (607,582) | (458,702) | - | (607,582) | (458,702) | - | (468,475) | (9,773) | (478,830) | (492,483) | (506,683) | (521,450) |
| 96 | | NET TRANSFERS IN/(OUT) | (529,407) | (553,252) | (566,814) | (592,900) | (607,582) | (458,702) | - | (607,582) | (458,702) | - | (468,475) | (9,773) | (478,830) | (492,483) | (506,683) | (521,450) |
| 97 | | | | | | | | | | | | | | | | | | |
| 98 | | NET INCOME AFTER TRANSFERS | 377,840 | 79,339 | 4,185 | 116,819 | (94,448) | (1,132,421) | 561,903 | 45,829 | (694,881) | 437,540 | (92,570) | 1,039,851 | 203,222 | 357,300 | 537,805 | 332,606 |
| 99 | | | | | | | | | | | | | | | | | | |
| 100 | | ENDING FUND BALANCE | 1,516,152 | 1,595,491 | 1,599,676 | 1,716,494 | 1,622,046 | 489,625 | | | 927,165 | | 834,595 | | 1,037,817 | 1,395,117 | 1,932,921 | 2,265,528 |

| | | |
|-----|--|---|
| | V | W |
| 1 | CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND | |
| 2 | NOTES | |
| 3 | | |
| 57 | CAPITAL OUTLAY | FY21 incl 1/3 cost to replace 2003 Mack Flatbed (\$40,000). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses. |
| 58 | DRAINAGE | FY21 DOES NOT includes \$500,000 for a 2nd year of small but potentially high impact projects within the basin area as identified by Thomas & Hutton. Forecast period includes annual ditch maintenance. |
| 59 | | |
| 60 | | |
| 61 | | |
| 62 | RECREATION | |
| 63 | NON-CAPITAL TOOLS & EQUIPMENT | |
| 64 | MAINT & SERVICE CONTRACTS | |
| 65 | CAPITAL OUTLAY | FY21 incl replacement of 1 indoor and 1 outdoor water fountain. Both will have bottle filling stations and the outdoor model will have a dog fountain. Forecast period annual amts = 20% of 10 Yr Cap Plan totals |
| 66 | | |
| 67 | | |
| 68 | | |
| 69 | FRONT BEACH AND PARKING MANAGEMENT | |
| 70 | PRINT AND OFFICE SUPPLIES | Supplies for kiosks & ticketing devices (\$6,000), residential parking decals/hangtags/booklets (\$9,000), enforcement supplies (\$5,000), parking lot annual passes (\$800). Repl kiosk covers in FY21 and FY24 (\$3,500) |
| 71 | BANK SERVICE CHARGES | Processing fees paid for parking kiosk credit card transactions. |
| 72 | ELECTRIC AND GAS | Landscape lighting in Front Beach area |
| 73 | TELEPHONE/CABLE | Service for 3 call boxes (\$1,000) and internet service for 12 BSO enforcement tablets (\$3,000). |
| 74 | WATER AND SEWER | Irrigation |
| 75 | NON-CAPITAL TOOLS & EQUIPMENT Provision for surveillance camera replacements if needed | |
| 76 | MAINT & SERVICE CONTRACTS | Sidewalks (\$5k) parking lot (\$10k), irrig (\$2.5k), lighting (\$2.5k), benches/cans (\$2k), road patch (\$5k), surveil camera maint (\$1.5k), table/printer maint (\$5k), kiosk internet svc & data downlds (\$10k). Expect replacement of 12 enforcement tablets and 12 printers in FY21 (\$12k total) |
| 77 | MACHINE/EQUIPMENT REPAIR | Annual Parkeon maintenance contract for 18 kiosks |
| 78 | UNIFORMS | BSO uniforms |
| 79 | STREET SIGNS | Replace beach and/or parking signs as needed |
| 80 | INSURANCE | Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area |
| 81 | PROFESSIONAL SERVICES | Includes all T2 Parking Enforcement program fees, including residential parking permit mgt (\$33,500) + amored car service for kiosk collections (\$1500) + Front Beach brick engraving (\$3,000) |
| 82 | CONTRACTED SERVICES | Beach recycling collection per contract |
| 83 | MISCELLANEOUS | Provision for unanticipated costs. Covers all parking and front beach maintenance. |
| 84 | CAPITAL OUTLAY | Replace sections of white fencing in Front Beach area as needed. FY22- Replace 12 streetlight fixtures for estimated \$96,000. FY23 - Rehab Breach Inlet boat ramp and replace gate for an estimated cost of \$60,000. |
| 85 | | |
| 86 | | |
| 87 | | |
| 88 | | |
| 89 | | |
| 90 | | |
| 91 | | |
| 92 | | |
| 93 | TRANSFERS | |
| 94 | OPERATING TRANSFERS IN | |
| 95 | OPERATING TRANSFERS OUT | Includes transfers to General Fund for 2 firefighters, 1 police officer, all BSOs and 50% of Pub Works fuel & temp labor. |
| 96 | | |
| 97 | | |
| 98 | | |
| 99 | | |
| 100 | | |

| | | | | | | | | | | | | | | | | | | |
|----|--------------|--|---------|---------|---------|---------|---------|---------|------------|---------|----------|----------------------------|---------|----------------------------|----------|----------|----------|----------|
| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
| 1 | Draft #1 | CITY OF ISLE OF PALMS HOSPITALITY TAX FUND | | | | | | | | | | | | | | | | |
| | | | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | YTD As Of | Jan-Dec | FORECAST | INCREASE/ (DECREASE) IN | BUDGET | INCREASE/ (DECREASE) IN | FORECAST | FORECAST | FORECAST | FORECAST |
| 2 | GL Number | Description | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 | 12/31/2019 | 2019 | FY20 | FY20 BUD REV | FY21 | FY21 BUD | FY22 | FY23 | FY24 | FY25 |
| 3 | | | | | | | | | | | | | | | | | | |
| 5 | | HOSPITALITY TAX FUND REVENUES | | | | | | | | | | - | - | | | | | |
| 6 | 35-3450.4108 | HOSPITALITY TAX | 686,537 | 694,205 | 746,402 | 785,452 | 794,303 | 811,640 | 384,355 | 826,568 | 826,568 | 14,928 | 851,365 | 39,725 | 876,906 | 903,213 | 930,310 | 958,219 |
| 7 | 35-3500.4504 | SALE OF ASSETS | - | 8,403 | 5,798 | - | 915 | - | - | - | - | - | - | - | - | - | - | 1 |
| 8 | 35-3500.4505 | INTEREST INCOME | 456 | 965 | 3,762 | 10,476 | 25,151 | 16,800 | 9,732 | 24,787 | 24,000 | 7,200 | 24,000 | 7,200 | 25,200 | 26,460 | 27,783 | 29,172 |
| 9 | | TOTAL REVENUES (NO TRANSFERS) | 686,994 | 703,573 | 755,961 | 795,928 | 820,369 | 828,440 | 394,087 | 851,355 | 850,568 | 22,128 | 875,365 | 46,925 | 902,106 | 929,673 | 958,093 | 987,392 |
| 10 | | % Increase/(Decrease) from Prior Y | 11% | 2% | 7% | 5% | 3% | 1% | | | 4% | | 3% | | 3% | 3% | 3% | 3% |
| 11 | | | | | | | | | | | | - | | | | | | |
| 12 | | GENERAL GOVERNMENT | | | | | | | | | | | | | | | | |
| 13 | 35-4120.5009 | DEBT SERVICE - PRINCIPAL | 99,000 | 102,000 | 108,000 | 111,000 | 117,000 | 123,000 | - | 117,000 | 123,000 | - | 129,000 | 6,000 | 135,000 | 144,000 | 150,000 | 159,000 |
| 14 | 35-4120.5011 | DEBT SERVICE - INTEREST | 61,526 | 57,576 | 17,087 | 23,180 | 21,094 | 18,894 | 9,447 | 19,994 | 18,894 | - | 16,582 | (2,312) | 14,156 | 11,618 | 8,911 | 6,091 |
| 15 | | SUBTOTAL GENERAL GOVT | 160,526 | 159,576 | 125,087 | 134,180 | 138,094 | 141,894 | 9,447 | 136,994 | 141,894 | - | 145,582 | 3,688 | 149,156 | 155,618 | 158,911 | 165,091 |
| 16 | | % Increase/(Decrease) from Prior Y | 1% | -1% | -22% | 7% | 3% | 3% | | | 3% | | 3% | | 2% | 4% | 2% | 4% |
| 17 | | | | | | | | | | | | | | | | | | |
| 18 | | POLICE | | | | | | | | | | | | | | | | |
| 19 | 35-4420.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 3,505 | 4,823 | 10,228 | - | - | 2,000 | 390 | 390 | 2,000 | - | 2,000 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 20 | 35-4420.5065 | PROFESSIONAL SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | 35-4420.5085 | CAPITAL OUTLAY | 28,950 | 31,870 | - | 16,176 | 7,740 | 57,000 | 3,992 | 3,992 | 57,000 | - | 60,000 | 3,000 | 17,400 | 21,900 | 18,100 | 21,200 |
| 22 | | SUBTOTAL POLICE | 32,455 | 36,693 | 10,228 | 16,176 | 7,740 | 59,000 | 4,382 | 4,382 | 59,000 | - | 62,000 | 3,000 | 19,400 | 23,900 | 20,100 | 23,200 |
| 23 | | % Increase/(Decrease) from Prior Y | -57% | 13% | -72% | 58% | -52% | 662% | | | 662% | | 5% | | -69% | 23% | -16% | 15% |
| 24 | | | | | | | | | | | | | | | | | | |
| 25 | | FIRE | | | | | | | | | | | | | | | | |
| 26 | 35-4520.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 62,174 | 27,241 | 29,134 | 27,758 | 31,726 | 35,000 | 5,962 | 24,628 | 35,000 | - | 40,000 | 5,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 27 | 35-4520.5085 | CAPITAL OUTLAY | - | 7,430 | - | 40,058 | - | 175,000 | - | - | 150,000 | (25,000) | 88,000 | (87,000) | 35,200 | 12,600 | 6,800 | 2,900 |
| 28 | | SUBTOTAL FIRE | 62,174 | 34,671 | 29,134 | 67,816 | 31,726 | 210,000 | 5,962 | 24,628 | 185,000 | (25,000) | 128,000 | (82,000) | 75,200 | 52,600 | 46,800 | 42,900 |
| 29 | | % Increase/(Decrease) from Prior Y | 17% | -44% | -16% | 133% | -53% | 562% | | | 483% | | -31% | | -41% | -30% | -11% | -8% |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | PUBLIC WORKS | | | | | | | | | | | | | | | | |
| 32 | 35-4620.5026 | MAINT & SERVICE CONTRACTS | 61,770 | 64,018 | 58,594 | 96,847 | 80,731 | 193,800 | 37,108 | 83,764 | 193,800 | - | 193,800 | - | 193,800 | 193,800 | 193,800 | 193,800 |
| 33 | 35-4620.5067 | CONTRACTED SERVICES | 12,060 | 10,425 | 13,815 | 12,060 | 69,952 | 70,000 | 30,173 | 67,208 | 70,000 | - | 70,000 | - | 70,000 | 70,000 | 70,000 | 70,000 |
| 34 | 35-4620.5085 | CAPITAL OUTLAY | 30,000 | - | - | - | - | 34,000 | - | - | 34,000 | - | 15,000 | (19,000) | 39,000 | 20,500 | 24,600 | 29,200 |
| 35 | | SUBTOTAL PUBLIC WORKS | 103,830 | 74,443 | 72,409 | 108,907 | 150,683 | 297,800 | 67,281 | 150,972 | 297,800 | - | 278,800 | (19,000) | 302,800 | 284,300 | 288,400 | 293,000 |
| 36 | | % Increase/(Decrease) from Prior Y | 23% | -28% | -3% | 50% | 38% | 98% | | | 98% | | -6% | | 9% | -6% | 1% | 2% |
| 37 | | | | | | | | | | | | | | | | | | |
| 38 | | BUILDING | | | | | | | | | | | | | | | | |
| 39 | 35-4720.5010 | PRINT AND OFFICE SUPPLIES | 310 | 345 | 286 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 | 35-4720.5013 | BANK SERVICE CHARGES | 39 | 51 | 75 | 16 | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 | | SUBTOTAL BUILDING | 349 | 396 | 361 | 16 | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 | | % Increase/(Decrease) from Prior Y | -8% | 14% | -9% | -96% | -100% | | | | | | | | | | | |
| 43 | | | | | | | | | | | | | | | | | | |
| 44 | | RECREATION | | | | | | | | | | | | | | | | |
| 45 | 35-4820.5085 | CAPITAL OUTLAY | - | - | - | - | - | 5,000 | 3,815 | 3,815 | 5,000 | - | - | (5,000) | 14,800 | 13,900 | 15,100 | 140,200 |
| 46 | 35-4830.5092 | SPECIAL ACTIVITIES | - | - | - | - | 32,636 | 33,000 | 20,554 | 31,633 | 33,000 | - | 33,000 | - | 33,000 | 33,000 | 33,000 | 33,000 |
| 47 | | SUBTOTAL RECREATION | - | - | - | - | 32,636 | 38,000 | 24,369 | 35,448 | 38,000 | - | 33,000 | (5,000) | 47,800 | 46,900 | 48,100 | 173,200 |
| 48 | | % Increase/(Decrease) from Prior Year | | | | | | 16% | | | 16% | | -13% | | 45% | -2% | 3% | 260% |
| 49 | | | | | | | | | | | | | | | | | | |

| | | |
|----|---|--|
| | V | W |
| 1 | CITY OF ISLE OF PALMS HOSPITALITY TAX FUND | |
| | NOTES | |
| 2 | | |
| 3 | | |
| 5 | HOSPITALITY TAX FUND REVENUES | |
| 6 | HOSPITALITY TAX | Follows forecast estimate of 3% annual increase in tourism revenues |
| 7 | SALE OF ASSETS | |
| 8 | INTEREST INCOME | |
| 9 | | |
| 10 | | |
| 11 | | |
| 12 | GENERAL GOVERNMENT | |
| 13 | DEBT SERVICE - PRINCIPAL | 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26. |
| 14 | DEBT SERVICE - INTEREST | 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26. |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | POLICE | |
| 19 | NON-CAPITAL TOOLS & EQUIPMENT | Body camera equipment replacements as needed |
| 20 | PROFESSIONAL SERVICES | |
| 21 | CAPITAL OUTLAY | FY21 incls repl of Beach ATV + plow attachment (\$20k), repl (12) ticket writer tablets for parking enforcement (\$22k) and repl of several in-car cameras (\$18,000). Forecast periods = 10% of the annual Police Dept capital needs per the 10-yr plan. |
| 22 | | |
| 23 | | |
| 24 | | |
| 25 | FIRE | |
| 26 | NON-CAPITAL TOOLS & EQUIPMENT | Annual provision for bunker gear (\$25,000) and hose & appliances (\$15,000). Add \$5k in FY21. Bunker gear is washed more often due to better understanding of carcinogen contamination which shortens the life of the bunker gear. |
| 27 | CAPITAL OUTLAY | FY21 incls repl of porta-count machines for SCBA testing (10,000), repl Rad-57 carbon monoxide monitor (\$5,000) and repl of 2008 Ford F-250 pickup truck (\$35,000) - all only with failure. Also \$18,000 for (1) beach ATV and \$20,000 to repl "jaws of life" equip. Forecast periods = 10% of Fire Dept 10-yr cap plan. |
| 28 | | |
| 29 | | |
| 30 | | |
| 31 | PUBLIC WORKS | |
| 32 | MAINT & SERVICE CONTRACTS | City-wide landscaping contract = approx \$70,000/year (base price). Add'l provision provides avail funds for improved landscaping/irrig. This line item will be managed by the new Asst Public Works Director |
| 33 | CONTRACTED SERVICES | Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd) + commercial dumpster service. Prior to FY19, the dumpster service was paid for out of the Muni Atax fund. |
| 34 | CAPITAL OUTLAY | FY21 incls \$15,000 to replace Z-track mower. Forecast periods = 10% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses. |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | BUILDING | |
| 39 | PRINT AND OFFICE SUPPLIES | |
| 40 | BANK SERVICE CHARGES | |
| 41 | | |
| 42 | | |
| 43 | | |
| 44 | RECREATION | |
| 45 | CAPITAL OUTLAY | FY21 includes 50% of cost of National Fitness Court construction. Forecast period annual amts = 10% of 10 Yr Capital Plan totals. |
| 46 | SPECIAL ACTIVITIES | Holiday Fest (\$20,000), Front Beach Fest (\$10,000) and Sand Sculpting (\$3,000) |
| 47 | | |
| 48 | | |
| 49 | | |

| | | | | | | | | | | | | | | | | | | |
|----|---|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------|------------------|--|----------------|--|------------------|------------------|------------------|------------------|
| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
| 1 | Draft #1 | CITY OF ISLE OF PALMS HOSPITALITY TAX FUND | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 3 | | | | | | | | | | | | | | | | | | |
| 50 | FRONT BEACH AND PARKING MANAGEMENT - | | | | | | | | | | | | | | | | | |
| 51 | 35-5620.5085 | CAPITAL OUTLAY | 6,750 | 2,290 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 52 | | SUBTOTAL FR BEACH/PKG MGT | 6,750 | 2,290 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 | | % Increase/(Decrease) from Prior Year | | -66% | -100% | | | | | | | | | | | | | |
| 54 | | | | | | | | | | | | | | | | | | |
| 55 | TOTAL HOSPITALITY TAX FUND EXPENDITURES | | 366,083 | 308,069 | 237,220 | 327,095 | 360,878 | 746,694 | 111,440 | 352,423 | 721,694 | (25,000) | 647,382 | (99,312) | 594,356 | 563,318 | 562,311 | 697,391 |
| 56 | | % Increase/(Decrease) from Prior Y | -2% | -16% | -23% | 38% | 10% | 107% | | | 100% | | -10% | | -8% | -5% | 0% | 24% |
| 57 | | | | | | | | | | | | | | | | | | |
| 58 | NET INCOME BEFORE TRANSFERS | | 320,910 | 395,504 | 518,741 | 468,832 | 459,491 | 81,746 | 282,647 | 498,932 | 128,874 | 47,128 | 227,983 | 146,237 | 307,750 | 366,355 | 395,781 | 290,001 |
| 59 | | | | | | | | | | | | | | | | | | |
| 60 | TRANSFERS | | | | | | | | | | | | | | | | | |
| 61 | 35-3900.5901 | OPERATING TRANSFERS OUT | (229,436) | (280,629) | (274,162) | (261,330) | (462,008) | (229,830) | - | (462,008) | (229,830) | - | (226,300) | 3,530 | (239,023) | (248,584) | (258,527) | (268,869) |
| 62 | | NET TRANSFERS IN/(OUT) | (229,436) | (280,629) | (274,162) | (261,330) | (462,008) | (229,830) | - | (462,008) | (229,830) | - | (226,300) | 3,530 | (239,023) | (248,584) | (258,527) | (268,869) |
| 63 | | | | | | | | | | | | | | | | | | |
| 64 | NET INCOME AFTER TRANSFERS | | 91,474 | 114,875 | 244,579 | 207,502 | (2,517) | (148,084) | 282,647 | 36,924 | (100,956) | 47,128 | 1,683 | 149,767 | 68,727 | 117,771 | 137,254 | 21,132 |
| 65 | | | | | | | | | | | | | | | | | | |
| 66 | ENDING FUND BALANCE | | 513,334 | 628,209 | 872,789 | 1,080,291 | 1,077,774 | 929,690 | | | 976,818 | | 978,501 | | 1,047,228 | 1,164,999 | 1,302,253 | 1,323,385 |

| | | |
|----|---|--|
| | V | W |
| 1 | CITY OF ISLE OF PALMS HOSPITALITY TAX FUND | |
| | NOTES | |
| 2 | | |
| 3 | | |
| 50 | FRONT BEACH AND PARKING MANAGEMENT | |
| 51 | CAPITAL OUTLAY | |
| 52 | | |
| 53 | | |
| 54 | | |
| 55 | | |
| 56 | | |
| 57 | | |
| 58 | | |
| 59 | | |
| 60 | TRANSFERS | |
| 61 | OPERATING TRANSFERS OUT | Includes transfers to General Fund for 1 police officer, 1 police livability/special services officer and 1 firefighter. |
| 62 | | |
| 63 | | |
| 64 | | |
| 65 | | |
| 66 | | |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|----|--------------|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------|------------------|--|----------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 3 | | | | | | | | | | | | | | | | | | |
| 5 | | STATE ACCOMMODATIONS TAX FUND REVENUES | | | | | | | | | | - | | - | | | | |
| 6 | 50-3450.4105 | ACCOMMODATION TAX-RELATED | 1,111,010 | 1,129,474 | 1,168,660 | 1,205,838 | 1,298,212 | 1,271,020 | 580,306 | 1,332,249 | 1,332,249 | 61,229 | 1,372,216 | 101,196 | 1,413,383 | 1,455,784 | 1,499,458 | 1,544,442 |
| 7 | 50-3450.4107 | ACCOMMODATION TAX-PROMO | 512,774 | 521,296 | 539,382 | 556,541 | 599,175 | 587,100 | 267,834 | 614,884 | 614,884 | 27,784 | 633,331 | 46,231 | 652,330 | 671,900 | 692,057 | 712,819 |
| 8 | 50-3500.4501 | MISCELLANEOUS INCOME | 1,600 | 6,250 | 1,750 | 2,500 | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 | 50-3500.4504 | SALE OF ASSETS | 7,383 | 19,108 | 5,805 | 8,930 | 2,130 | 5,000 | - | - | 5,000 | - | 5,000 | - | 5,000 | 5,000 | 5,000 | 5,001 |
| 10 | 50-3500.4505 | INTEREST INCOME | 2,980 | 7,516 | 15,583 | 23,956 | 35,035 | 30,560 | 14,223 | 34,421 | 34,000 | 3,440 | 34,000 | 3,440 | 35,700 | 37,485 | 39,359 | 41,327 |
| 11 | | TOTAL REVENUES (NO TRANSFERS) | 1,635,746 | 1,683,644 | 1,731,180 | 1,797,765 | 1,934,552 | 1,893,680 | 862,363 | 1,981,554 | 1,986,133 | 92,453 | 2,044,547 | 150,867 | 2,106,413 | 2,170,170 | 2,235,875 | 2,303,589 |
| 12 | | % Increase/(Decrease) from Prior Y | 2% | 3% | 3% | 4% | 8% | -2% | | | 3% | | 3% | | 3% | 3% | 3% | 3% |
| 13 | | | | | | | | | | | | - | | | | | | |
| 14 | | GENERAL GOVERNMENT | | | | | | | | | | | | | | | | |
| 15 | 50-4120.5013 | BANK SERVICE CHARGES | 39 | 90 | 75 | 34 | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | 50-4120.5022 | WATER AND SEWER | 515 | 237 | 407 | 740 | 259 | 600 | 227 | 440 | 600 | - | 600 | - | 600 | 600 | 600 | 600 |
| 17 | 50-4120.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 3,233 | - | - | 1,917 | - | 1,000 | - | - | 1,000 | - | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 18 | 50-4120.5061 | ADVERTISING | 3,000 | 3,500 | 5,895 | 795 | - | 10,000 | - | - | 10,000 | - | 10,000 | - | - | - | - | - |
| 19 | 50-4120.5065 | PROFESSIONAL SERVICES | 39,127 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | 50-4120.5077 | PROGRAMS/SPONSORSHIPS | 26,274 | 19,768 | 38,479 | 46,436 | 53,493 | 85,000 | 36,388 | 64,988 | 85,000 | - | 85,000 | - | 85,000 | 85,000 | 85,000 | 85,000 |
| 21 | 50-4120.5079 | MISCELLANEOUS | 650 | 1,639 | 212 | 114 | - | 1,000 | 110 | 110 | 1,000 | - | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 22 | 50-4120.5085 | CAPITAL OUTLAY | 4,904 | - | 6,076 | 4,084 | - | 5,000 | 35 | 35 | 5,000 | - | - | (5,000) | - | - | - | - |
| 23 | 50-4120.5090 | TOURISM PROMOTION EXP | 537,735 | 545,944 | 566,446 | 579,048 | 623,679 | 613,100 | 7,735 | 368,639 | 613,100 | - | 659,331 | 46,231 | 678,330 | 697,900 | 718,057 | 738,819 |
| 24 | | SUBTOTAL GENERAL GOVT | 615,477 | 571,179 | 617,589 | 633,168 | 677,431 | 715,700 | 44,495 | 434,213 | 715,700 | - | 756,931 | 41,231 | 765,930 | 785,500 | 805,657 | 826,419 |
| 25 | | % Increase/(Decrease) from Prior Y | 6% | -7% | 8% | 3% | 7% | 6% | | | 6% | | 6% | | 1% | 3% | 3% | 3% |
| 26 | | | | | | | | | | | | | | | | | | |
| 27 | | POLICE | | | | | | | | | | | | | | | | |
| 28 | 50-4420.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 5,712 | 911 | 1,823 | 4,868 | 5,730 | 7,100 | - | 5,730 | 7,100 | - | 7,100 | - | 7,100 | 7,100 | 7,100 | 7,100 |
| 29 | 50-4420.5026 | MAINT & SERVICE CONTRACTS | - | - | - | - | 4,750 | - | - | - | - | - | - | - | - | - | - | - |
| 30 | 50-4420.5065 | PROFESSIONAL SERVICES | - | 1,700 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31 | 50-4420.5084 | CONSTRUCTION IN PROGRESS | - | - | - | - | 11,908 | - | - | 11,908 | - | - | - | - | - | - | - | - |
| 32 | 50-4420.5085 | CAPITAL OUTLAY | 17,056 | - | 36,386 | 44,417 | 93,523 | 618,000 | 16,381 | 82,811 | 401,980 | (216,020) | 257,020 | (360,980) | 34,800 | 43,800 | 36,200 | 42,400 |
| 33 | | SUBTOTAL POLICE | 22,768 | 2,611 | 38,208 | 49,285 | 115,911 | 625,100 | 16,381 | 100,449 | 409,080 | (216,020) | 264,120 | (360,980) | 41,900 | 50,900 | 43,300 | 49,500 |
| 34 | | % Increase/(Decrease) from Prior Y | -55% | -89% | 1363% | 29% | 135% | 439% | | | 253% | | -35% | | -84% | 21% | -15% | 14% |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | FIRE | | | | | | | | | | | | | | | | |
| 37 | 50-4520.5009 | DEBT SERVICE - PRINCIPAL | - | - | - | - | - | 70,756 | - | - | 70,756 | - | 73,586 | 2,830 | 76,529 | 79,590 | 82,774 | 86,085 |
| 38 | 50-4520.5011 | DEBT SERVICE - INTEREST | - | - | - | - | - | 33,980 | - | - | 33,980 | - | 31,150 | (2,830) | 28,206 | 25,145 | 21,962 | 18,651 |
| 39 | 50-4520.5025 | NON-CAPITAL TOOLS & EQUIPMEN | - | 2,550 | 2,743 | 19,644 | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 | 50-4520.5026 | MAINT & SERVICE CONTRACTS | - | - | - | - | 31,464 | - | - | 19,352 | - | - | - | - | - | - | - | - |
| 41 | 50-4520.5084 | CONSTRUCTION IN PROGRESS | - | - | - | - | 11,908 | - | - | 11,908 | - | - | - | - | - | - | - | - |
| 42 | 50-4520.5085 | CAPITAL OUTLAY | 25,339 | 88,563 | 101,358 | 55,587 | 24,219 | 676,000 | 26,010 | 27,632 | 459,980 | (216,020) | 248,020 | (427,980) | 70,400 | 25,200 | 13,600 | 5,800 |
| 43 | | SUBTOTAL FIRE | 25,339 | 91,113 | 104,101 | 75,232 | 67,591 | 780,736 | 26,010 | 58,892 | 564,716 | (216,020) | 352,756 | (427,980) | 175,135 | 129,935 | 118,336 | 110,536 |
| 44 | | % Increase/(Decrease) from Prior Y | -54% | 260% | 14% | -28% | -10% | 1055% | | | 735% | | -38% | | -50% | -26% | -9% | -7% |
| 45 | | | | | | | | | | | | | | | | | | |
| 46 | | PUBLIC WORKS | | | | | | | | | | | | | | | | |
| 47 | 50-4620.5026 | MAINT & SERVICE CONTRACTS | - | - | - | - | 28,750 | - | - | 28,750 | - | - | - | - | - | - | - | - |
| 48 | 50-4620.5065 | PROFESSIONAL SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 49 | 50-4620.5079 | MISCELLANEOUS | 5,796 | 5,790 | 12,768 | 13,889 | 3,972 | 7,500 | - | 538 | 7,500 | - | 7,500 | - | 7,500 | 7,500 | 7,500 | 7,500 |
| 50 | 50-4620.5085 | CAPITAL OUTLAY | 64,667 | 23,994 | - | 4,661 | 199,605 | 37,500 | - | 50,850 | 37,500 | - | 40,000 | 2,500 | 78,000 | 41,000 | 49,200 | 58,400 |
| 51 | | SUBTOTAL PUBLIC WORKS | 70,463 | 29,784 | 12,768 | 18,550 | 232,326 | 45,000 | - | 80,137 | 45,000 | - | 47,500 | 2,500 | 85,500 | 48,500 | 56,700 | 65,900 |
| 52 | | % Increase/(Decrease) from Prior Y | 4% | -58% | -57% | 45% | 1152% | -81% | | | -81% | | 6% | | 80% | -43% | 17% | 16% |

| | | |
|----|---|--|
| | V | W |
| 1 | CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND | |
| | NOTES | |
| 2 | | |
| 3 | | |
| 5 | STATE ACCOMMODATIONS TAX FUND REVENUES | |
| 6 | ACCOMMODATION TAX-RELATED | Follows forecast estimate of 3% annual increase in tourism revenues. This does not include any additional revenue from the new Wild Dunes hotel. |
| 7 | ACCOMMODATION TAX-PROMO | Follows forecast estimate of 3% annual increase in tourism revenues. This does not include any additional revenue from the new Wild Dunes hotel. |
| 8 | MISCELLANEOUS INCOME | |
| 9 | SALE OF ASSETS | |
| 10 | INTEREST INCOME | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | GENERAL GOVERMENT | |
| 15 | BANK SERVICE CHARGES | |
| 16 | WATER AND SEWER | Irrigation at Breach Inlet sign |
| 17 | NON-CAPITAL TOOLS & EQUIPMENT | Add/replace/maintain benches, etc at Carmen R Bunch Park |
| 18 | ADVERTISING | FY20 budget for public education campaign related to litter control and the City's prohibitions on certain plastics. |
| 19 | PROFESSIONAL SERVICES | |
| 20 | PROGRAMS/SPONSORSHIPS | Provision for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (\$35,000) |
| 21 | MISCELLANEOUS | |
| 22 | CAPITAL OUTLAY | |
| 23 | TOURISM PROMOTION EXP | SC State Law provides that 30% of State Atax Revenues be transferred to an organization which has an ongoing tourism promotion program. The City's designee is the Charleston CVB. Also includes Tshirts for web promo & IOP website maint |
| 24 | | |
| 25 | | |
| 26 | | |
| 27 | POLICE | |
| 28 | NON-CAPITAL TOOLS & EQUIPMENT | Body armor as needed |
| 29 | MAINT & SERVICE CONTRACTS | FY19 Budget for Hill Report priorities. FY19 forecast assumes 50% of this to be spent in FY19. FY20-FY24 forecast uses 1% of insured building value to estimate annual maintenance provision. PSB costs are splity 50% with Fire Dept. |
| 30 | PROFESSIONAL SERVICES | |
| 31 | | |
| 32 | CAPITAL OUTLAY | FY21 incls repl of 1 patrol SUVs (\$41,000) and PSB repair cost (\$216,020). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan. |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | FIRE | |
| 37 | DEBT SERVICE - PRINCIPAL | Debt service for new ladder truck - delivery delayed until FY20. |
| 38 | DEBT SERVICE - INTEREST | Debt service for new ladder truck - delivery delayed until FY20. |
| 39 | NON-CAPITAL TOOLS & EQUIPMENT | |
| 40 | MAINT & SERVICE CONTRACTS | FY19 includes Hill maint priorities. Assume most of these will become part of the PSB renovation included in FY20 |
| 41 | | |
| 42 | CAPITAL OUTLAY | FY21 incls repl (1) personal watercraft (\$14,000), replace (1) ATV (\$18,000) and PSB repair cost (\$216,020). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan. |
| 43 | | |
| 44 | | |
| 45 | | |
| 46 | PUBLIC WORKS | |
| 47 | MAINT & SERVICE CONTRACTS | |
| 48 | PROFESSIONAL SERVICES | |
| 49 | MISCELLANEOUS | Annual provision for beach trash cans. Prior to FY20, this line included pooper scooper expenses that are now included in Police Dept Animal Control in the Muni Atax fund. |
| 50 | CAPITAL OUTLAY | FY21 incls 1/3 cost to replace 2003 Mack Flatbed (\$40,000). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses. |
| 51 | | |
| 52 | | |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|----|--------------|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------|------------------|--|----------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 3 | | | | | | | | | | | | | | | | | | |
| 53 | | | | | | | | | | | | | | | | | | |
| 54 | | RECREATION | | | | | | | | | | | | | | | | |
| 55 | 50-4820.5025 | NON-CAPITAL TOOLS & EQUIPMEN | - | - | - | 1,273 | - | - | - | - | - | - | - | - | - | - | - | - |
| 56 | 50-4820.5026 | MAINT & SERVICE CONTRACTS | - | - | - | - | 30,237 | - | - | 30,237 | - | - | - | - | - | - | - | - |
| 57 | 50-4820.5085 | CAPITAL OUTLAY | - | - | 17,191 | 39,109 | (5,804) | 10,000 | - | (5,804) | 5,000 | (5,000) | 10,000 | - | 29,600 | 27,800 | 30,200 | 280,400 |
| 58 | 50-4830.5092 | SPECIAL ACTIVITIES | 33,586 | 42,469 | 50,889 | 45,564 | 13,050 | 16,000 | - | 12,945 | 16,000 | - | 16,000 | - | 16,000 | 16,000 | 16,000 | 16,000 |
| 59 | | SUBTOTAL RECREATION | 33,586 | 42,469 | 68,080 | 85,946 | 37,483 | 26,000 | - | 37,378 | 21,000 | (5,000) | 26,000 | - | 45,600 | 43,800 | 46,200 | 296,400 |
| 60 | | % Increase/(Decrease) from Prior Y | -18% | 26% | 60% | 26% | -56% | -31% | | | -44% | | 24% | | 75% | -4% | 5% | 542% |
| 61 | | | | | | | | | | | | | | | | | | |
| 62 | | FRONT BEACH AND FRONT BEACH RESTROOMS | | | | | | | | | | | | | | | | |
| 63 | 50-5620.5020 | ELECTRIC AND GAS | 755 | 524 | 569 | 641 | 492 | 700 | 192 | 474 | 700 | - | 700 | - | 700 | 700 | 700 | 700 |
| 64 | 50-5620.5022 | WATER AND SEWER | 15,405 | 13,868 | 11,496 | 9,321 | 9,642 | 15,000 | 6,144 | 10,969 | 15,000 | - | 15,000 | - | 15,000 | 15,000 | 15,000 | 15,000 |
| 65 | 50-5620.5026 | MAINT & SERVICE CONTRACTS | 5,985 | 8,280 | 52,059 | 4,917 | 3,041 | 20,000 | 594 | 2,432 | 20,000 | - | 20,000 | - | 20,000 | 20,000 | 20,000 | 20,000 |
| 66 | 50-5620.5044 | CLEANING/SANITARY SUPPLY | 6,656 | 6,421 | 7,648 | 5,656 | 7,527 | 7,500 | 3,736 | 7,811 | 7,500 | - | 7,500 | - | 7,500 | 7,500 | 7,500 | 7,500 |
| 67 | 50-5620.5062 | INSURANCE | 1,765 | 3,248 | 3,688 | 5,003 | 5,912 | 6,000 | 3,957 | 5,641 | 6,000 | - | 7,000 | 1,000 | 7,140 | 7,283 | 7,428 | 7,577 |
| 68 | 50-5620.5065 | PROFESSIONAL SERVICES | 70 | 70 | 70 | 70 | 80 | 80 | - | 80 | 80 | - | 80 | - | 80 | 80 | 80 | 80 |
| 69 | 50-5620.5067 | CONTRACTED SERVICES | 126,454 | 127,607 | 141,041 | 115,853 | 129,715 | 150,000 | 71,299 | 138,794 | 150,000 | - | 145,000 | (5,000) | 145,000 | 145,000 | 145,000 | 145,000 |
| 70 | 50-5620.5079 | MISCELLANEOUS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 | 50-5620.5084 | CONSTRUCTION IN PROGRESS | 13,646 | - | 32,021 | 4,226 | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 | 50-5620.5085 | CAPITAL OUTLAY | - | - | - | 388,348 | 57,410 | - | - | - | - | - | - | - | - | - | - | - |
| 73 | | SUBTOTAL FR BEACH RESTRMS | 170,737 | 160,018 | 248,592 | 534,035 | 213,819 | 199,280 | 85,922 | 166,202 | 199,280 | - | 195,280 | (4,000) | 195,420 | 195,563 | 195,708 | 195,857 |
| 74 | | % Increase/(Decrease) from Prior Y | 10% | -6% | 55% | 115% | -60% | -7% | | | -7% | | -2% | | 0% | 0% | 0% | 0% |
| 75 | | | | | | | | | | | | | | | | | | |
| 76 | | TOTAL STATE ATAX FUND EXPENDITURES | 938,369 | 897,174 | 1,089,338 | 1,396,215 | 1,344,560 | 2,391,816 | 172,808 | 877,270 | 1,954,776 | (437,040) | 1,642,587 | (749,229) | 1,309,485 | 1,254,198 | 1,265,902 | 1,544,612 |
| 77 | | % Increase/(Decrease) from Prior Y | -1% | -4% | 21% | 28% | -4% | 78% | | | 45% | | -16% | | -20% | -4% | 1% | 22% |
| 78 | | | | | | | | | | | | | | | | | | |
| 79 | | NET INCOME BEFORE TRANSFERS | 697,377 | 786,470 | 641,842 | 401,550 | 589,992 | (498,136) | 689,555 | 1,104,284 | 31,357 | 529,493 | 401,960 | 900,096 | 796,928 | 915,972 | 969,973 | 758,977 |
| 80 | | | | | | | | | | | | | | | | | | |
| 81 | | TRANSFERS | | | | | | | | | | | | | | | | |
| 82 | 50-3900.4901 | OPERATING TRANSFERS IN | 4,024 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 | 50-3900.5901 | OPERATING TRANSFERS OUT | (549,328) | (537,773) | (573,442) | (768,513) | (577,410) | (278,713) | - | (577,410) | (278,713) | - | (424,436) | (145,723) | (429,752) | (1,000,664) | (446,912) | (456,011) |
| 84 | | NET TRANSFERS IN/(OUT) | (545,304) | (537,773) | (573,442) | (768,513) | (577,410) | (278,713) | - | (577,410) | (278,713) | - | (424,436) | (145,723) | (429,752) | (1,000,664) | (446,912) | (456,011) |
| 85 | | | | | | | | | | | | | | | | | | |
| 86 | | NET INCOME AFTER TRANSFERS | 152,073 | 248,697 | 68,400 | (366,964) | 12,582 | (776,849) | 689,555 | 526,874 | (247,356) | 529,493 | (22,476) | 754,373 | 367,176 | (84,692) | 523,061 | 302,966 |
| 87 | | | | | | | | | | | | | | | | | | |
| 88 | | ENDING FUND BALANCE | 1,850,319 | 2,099,016 | 2,167,416 | 1,800,453 | 1,813,034 | 1,036,186 | | | 1,565,678 | | 1,543,203 | | 1,910,379 | 1,825,686 | 2,348,747 | 2,651,713 |

| | | |
|----|---|---|
| | V | W |
| 1 | CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND | |
| | NOTES | |
| 2 | | |
| 3 | | |
| 53 | | |
| 54 | RECREATION | |
| 55 | NON-CAPITAL TOOLS & EQUIPMENT | |
| 56 | | |
| 57 | CAPITAL OUTLAY | FY21 incls replacement of playground equipment and/or scoreboards if needed, Forecast period annual amts = 20% of 10 Yr Cap Plan totals |
| 58 | SPECIAL ACTIVITIES | Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,000) |
| 59 | | |
| 60 | | |
| 61 | | |
| 62 | FRONT BEACH AND FRONT BEACH RESTROOMS | |
| 63 | ELECTRIC AND GAS | |
| 64 | WATER AND SEWER | Includes outside showers |
| 65 | MAINT & SERVICE CONTRACTS | Maintained higher budget despite lower YTD expense. Increased provision reflects goal to maintain current good condition of the renovated facility. |
| 66 | CLEANING/SANITARY SUPPLY | Supplies for front beach restrooms |
| 67 | INSURANCE | |
| 68 | PROFESSIONAL SERVICES | Backflow tests |
| 69 | CONTRACTED SERVICES | Includes \$60k for year-round restroom attendant, \$85k year-round business district (on street) & beach trash collection. Recycling collection is included in the Muni State Atax Fund. |
| 70 | MISCELLANEOUS | |
| 71 | CONSTRUCTION IN PROGRESS | No construction anticipated in FY19-FY24 |
| 72 | CAPITAL OUTLAY | Parking kiosk replacements in FY19 came in approx \$10,000 under budget. No further replacements planned until FY25. |
| 73 | | |
| 74 | | |
| 75 | | |
| 76 | | |
| 77 | | |
| 78 | | |
| 79 | | |
| 80 | | |
| 81 | TRANSFERS | |
| 82 | OPERATING TRANSFERS IN | |
| 83 | OPERATING TRANSFERS OUT | FY20-FY24 incls xfers to Gen Fund for 2 firefighters and 1 police officer. FY21-FY24 also includes \$216,450 (75%) of annual debt svc on Marina dock revenue bond. FY23 incls 75% of \$750,000 Marina dredging. |
| 84 | | |
| 85 | | |
| 86 | | |
| 87 | | |
| 88 | | |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|----|--|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|--------------|------------------|--|----------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS BEACH MAINTNEANCE AND PRESERVATION BUDGET | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 3 | | | | | | | | | | | | | | | | | | |
| 5 | REVENUES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58) | | | | | | | | | | | | | | | | | |
| 6 | 55-3450.4028 | DONATIONS OF CASH | 847,004 | 126,434 | 230,550 | 5,033,265 | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | 55-3450.4111 | GRANT REVENUE | - | - | - | 6,891,939 | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 | 55-3500.4505 | INTEREST | 63 | 23 | 13,092 | 51,555 | 1,800 | - | - | - | - | - | - | - | - | - | - | - |
| 9 | 57-3500.4505 | INTEREST INCOME | 1,004 | 1,811 | 3,042 | 3,231 | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 | 58-3450.4105 | BEACH PRESERVATION FEE | 425,226 | 966,152 | 969,974 | 1,069,429 | 1,042,551 | 1,074,290 | 507,016 | 1,044,453 | 1,074,290 | - | 1,106,519 | 32,229 | 1,139,714 | 1,173,906 | 1,209,123 | 1,245,397 |
| 11 | 58-3450.4111 | GRANT INCOME | - | - | - | - | 121,236 | - | - | 121,236 | - | - | - | - | - | - | - | - |
| 12 | 58-3500.4505 | INTEREST INCOME | 1 | 63 | 8,202 | 23,869 | 32,141 | 25,200 | 25,103 | 46,037 | 45,000 | 19,800 | 45,000 | 19,800 | 47,250 | 49,613 | 52,093 | 54,698 |
| 13 | TOTAL REVENUES | | 1,273,298 | 1,094,482 | 1,224,860 | 13,073,287 | 1,197,728 | 1,099,490 | 532,118 | 1,211,725 | 1,119,290 | 19,800 | 1,151,519 | 52,029 | 1,186,964 | 1,223,518 | 1,261,216 | 1,300,094 |
| 14 | | | | | | | | | | | | | | | | | | |
| 15 | EXPENDITURES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58) | | | | | | | | | | | | | | | | | |
| 16 | 55-4120.5009 | DEBT SERVICE - PRINCIPAL | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | 55-4120.5011 | DEBT SERVICE - INTEREST | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | 55-4120.5013 | BANK SERVICE CHARGES | 57 | 41 | 115 | 112 | 24 | - | - | - | - | - | - | - | - | - | - | - |
| 19 | 55-4120.5026 | MAINT & SERVICE CONTRACTS | 757 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | 55-4120.5065 | PROFESSIONAL SERVICES | 30,435 | 126,416 | 7,508 | 4,914 | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | 55-4120.5087 | BEACH NOURISHMENT | 1,015,817 | - | 236,019 | 13,876,199 | 21,213 | - | - | (14,824) | - | - | - | - | - | - | - | - |
| 22 | 57-4120.5065 | PROFESSIONAL SERVICES | 55,324 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | 58-4120.5013 | BANK SERVICE CHARGES | - | 341 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | 58-4120.5026 | MAINT & SERVICE CONTRACTS | - | - | 5,512 | - | 21,457 | 25,000 | - | 4,847 | 25,000 | - | 25,000 | - | 25,000 | 25,000 | 25,000 | 25,000 |
| 25 | 58-4120.5065 | PROFESSIONAL SERVICES | - | 83,553 | 51,579 | - | 21,189 | 344,142 | 8,694 | 29,883 | 94,142 | (250,000) | 324,394 | (19,748) | 325,000 | 325,252 | 1,010,000 | 325,000 |
| 26 | 58-4120.5085 | CAPITAL OUTLAY | - | - | 7,450 | 275,000 | - | 115,000 | - | (4,847) | 115,000 | - | 130,000 | 15,000 | 130,000 | 130,000 | 130,000 | 130,000 |
| 27 | 58-4120.5087 | BEACH NOURISHMENT | - | - | - | - | 52,732 | - | - | 52,732 | - | - | - | - | - | - | - | - |
| 28 | TOTAL EXPENDITURES | | 1,102,390 | 210,351 | 308,182 | 14,156,226 | 116,615 | 484,142 | 8,694 | 67,791 | 234,142 | (250,000) | 479,394 | (4,748) | 480,000 | 480,252 | 1,165,000 | 480,000 |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | NET INCOME BEFORE TRANSFERS | | 170,907 | 884,131 | 916,678 | (1,082,938) | 1,081,113 | 615,348 | 523,424 | 1,143,935 | 885,148 | 269,800 | 672,125 | 56,777 | 706,964 | 743,266 | 96,216 | 820,094 |
| 31 | | | | | | | | | | | | | | | | | | |
| 32 | TRANSFERS | | | | | | | | | | | | | | | | | |
| 33 | 55-3900.4901 | OPERATING TRANSFERS IN | 200,000 | - | - | 2,150,707 | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 | 55-3900.5901 | OPERATING TRANSFERS OUT | - | - | - | - | (226,803) | - | - | (226,803) | - | - | - | - | - | - | - | - |
| 35 | 57-3900.4901 | OPERATING TRANSFERS IN | 154,121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 36 | 57-3900.5901 | OPERATING TRANSFERS OUT | (200,000) | - | - | (403,640) | - | - | - | - | - | - | - | - | - | - | - | - |
| 37 | 58-3900.4901 | OPERATING TRANSFERS IN/(OUT) | - | - | - | (1,747,068) | 226,803 | - | - | 226,803 | - | - | - | - | - | - | - | - |
| 38 | NET TRANSFERS IN/(OUT) | | 154,121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | NET INCOME AFTER TRANSFERS | | 325,028 | 884,131 | 916,678 | (1,082,938) | 1,081,113 | 615,348 | 523,424 | 1,143,935 | 885,148 | 269,800 | 672,125 | 56,777 | 706,964 | 743,266 | 96,216 | 820,094 |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | ENDING FUND BALANCE | | 820,783 | 1,704,914 | 2,621,592 | 1,538,654 | 2,619,767 | 3,235,115 | | | 3,504,915 | | 4,177,040 | | 4,884,004 | 5,627,270 | 5,723,486 | 6,543,581 |

| | | |
|----|--|--|
| | V | W |
| 1 | CITY OF ISLE OF PALMS BEACH MAINTEANCE AND PRESERVATION BUDGET | |
| 2 | NOTES | |
| 3 | | |
| 5 | | |
| 6 | DONATIONS OF CASH | Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now hold all Beach funds. |
| 7 | GRANT REVENUE | |
| 8 | INTEREST | |
| 9 | INTEREST INCOME | |
| 10 | BEACH PRESERVATION FEE | Follows forecast estimate of 3% annual increase in tourism revenues. This does not include any additional revenue from the new Wild Dunes hotel. |
| 11 | | |
| 12 | INTEREST INCOME | |
| 13 | | |
| 14 | | |
| 15 | EXPENDITURES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58) | |
| 16 | DEBT SERVICE - PRINCIPAL | Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds. |
| 17 | DEBT SERVICE - INTEREST | Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds. |
| 18 | BANK SERVICE CHARGES | Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds. |
| 19 | MAINT & SERVICE CONTRACTS | Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds. |
| 20 | PROFESSIONAL SERVICES | Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds. |
| 21 | BEACH NOURISHMENT | Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds. |
| 22 | PROFESSIONAL SERVICES | Beach Maintenance Fund closed and replaced with Beach Preservation Fee Fund #58 |
| 23 | BANK SERVICE CHARGES | |
| 24 | MAINT & SERVICE CONTRACTS | Matching fund provision for dune vegetation planting program |
| 25 | PROFESSIONAL SERVICES | \$250k ea yr for post-storm sand scraping if needed, req'd post project monitoring (FY20,FY21 & FY23), ongoing monitoring of entire shoreline (\$35k ea yr), beach related legal fees (\$10k/yr), update beach mgt plan in FY22 for \$40k & \$700k in FY24 for potential design of next off-shore proj. Incls \$35k in FY20 for feasibility study related to a Breach Inlet project. |
| 26 | CAPITAL OUTLAY | \$100k per year to repair/replace/add beach walkovers to include improved handicapped access. Also \$30k per year to purchase additional mobi-mat material for beach accesses. |
| 27 | | |
| 28 | | |
| 29 | | |
| 30 | | |
| 31 | | |
| 32 | TRANSFERS | |
| 33 | OPERATING TRANSFERS IN | Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds. |
| 34 | | |
| 35 | OPERATING TRANSFERS IN | Beach Maintenance Fund closed and replaced with Beach Preservation Fee Fund #58 |
| 36 | OPERATING TRANSFERS OUT | Beach Maintenance Fund closed and replaced with Beach Preservation Fee Fund #58 |
| 37 | OPERATING TRANSFERS OUT | |
| 38 | | |
| 39 | | |
| 40 | | |
| 41 | | |
| 42 | | |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|----|---------------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------|------------------|--|-------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 3 | | | | | | | | | | | | | | | | | | |
| 5 | | DISASTER RECOVERY FUND REVENUES | | | | | | | | | | | | | | | | |
| 6 | 60-3450.4111 | GRANT INCOME | - | 7,795 | 152,289 | 343,817 | 90,219 | - | - | 90,219 | - | - | - | - | - | - | - | - |
| 7 | 60-3500.4501 | MISCELLANEOUS | - | - | 5,147 | (3,863) | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 | 60-3500.4505 | INTEREST INCOME | 4,944 | 12,299 | 19,836 | 29,662 | 52,915 | 42,000 | 26,591 | 56,014 | 52,000 | 10,000 | 52,000 | 10,000 | 54,600 | 57,330 | 60,197 | 63,206 |
| 9 | TOTAL REVENUES | | 4,944 | 20,093 | 177,272 | 369,615 | 143,134 | 42,000 | 26,591 | 146,234 | 52,000 | 10,000 | 52,000 | 10,000 | 54,600 | 57,330 | 60,197 | 63,206 |
| 10 | | % Increase/(Decrease) from Prior Y | 47% | 306% | 782% | 109% | -61% | -71% | | | -64% | | | | 5% | 5% | 5% | 5% |
| 11 | | | | | | | | | | | | | | | | | | |
| 12 | | DISASTER RECOVERY FUND EXPENDITURES | | | | | | | | | | | | | | | | |
| 13 | 60-4120.5013 | BANK SERVICE CHARGES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 | 60-4120.5045 | STORM PREPARATION/CLEANUP | - | 8,601 | 197,674 | 355,354 | 21,341 | 10,000 | 40,263 | 40,263 | 10,000 | - | 10,000 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 15 | 60-4120.5058 | HURRICANE BUILDING COSTS | - | - | 4,850 | 403 | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | 60-4120.5079 | MISCELLANEOUS | - | - | - | - | 5,000 | - | - | - | - | - | - | - | - | - | - | - |
| 17 | TOTAL EXPENDITURES | | - | 8,601 | 202,524 | 355,757 | 26,341 | 10,000 | 40,263 | 40,263 | 10,000 | - | 10,000 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 18 | | % Increase/(Decrease) from Prior Y | -100% | #DIV/0! | 2255% | 76% | -93% | -62% | | | -62% | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | |
| 20 | 60-3900.4901 | OPERATING TRANSFERS IN | 75,000 | 50,000 | 100,000 | - | 100,000 | - | - | 100,000 | - | - | - | - | - | - | - | - |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | | DISASTER RECOVERY NET INCOME AFTER TRANSFERS | | | | | | | | | | | | | | | | |
| 23 | | | 79,944 | 61,492 | 74,748 | 13,858 | 216,793 | 32,000 | (13,671) | 205,971 | 42,000 | 10,000 | 42,000 | 10,000 | 44,600 | 47,330 | 50,197 | 53,206 |
| 24 | | | | | | | | | | | | | | | | | | |
| 25 | | ENDING FUND BALANCE | 2,231,486 | 2,292,979 | 2,367,726 | 2,381,585 | 2,598,378 | 2,630,378 | | | 2,640,378 | | 2,682,378 | | 2,726,978 | 2,774,308 | 2,824,504 | 2,877,710 |
| 26 | | | | | | | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | | | | | | | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | FIRE DEPARTMENT 1% REVENUES | | | | | | | | | | | | | | | | |
| 31 | 40-3450.4120 | VFD 1% REBATE | 166,540 | 165,374 | 152,063 | 148,224 | 142,608 | 143,000 | 143,385 | 143,385 | 143,000 | - | 143,000 | - | 143,000 | 143,000 | 143,000 | 143,000 |
| 32 | 40-3500.4505 | INTEREST INCOME | 18 | 21 | 22 | 20 | 679 | 25 | 1,048 | 1,715 | 25 | - | 2,000 | 1,975 | 1,000 | 1,000 | 1,000 | 1,000 |
| 33 | TOTAL FIRE DEPT 1% REVENUES | | 166,558 | 165,395 | 152,084 | 148,244 | 143,287 | 143,025 | 144,433 | 145,100 | 143,025 | - | 145,000 | 1,975 | 144,000 | 144,000 | 144,000 | 144,000 |
| 34 | | % Increase/(Decrease) from Prior Y | 12% | -1% | -8% | -3% | -3% | 0% | | | 0% | | 1% | | -1% | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | FIRE DEPARTMENT 1% EXPENDITURES | | | | | | | | | | | | | | | | |
| 37 | 40-4520.5013 | BANK SERVICE CHARGES | 39 | 41 | 46 | 48 | 68 | 50 | 24 | 68 | 50 | - | 50 | - | 50 | 50 | 50 | 50 |
| 38 | 40-4520.5014 | MEMBERSHIP AND DUES | 4,473 | 4,427 | 4,400 | 4,381 | 5,693 | 5,000 | 5,817 | 5,817 | 5,000 | - | 6,000 | 1,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 39 | 40-4520.5021 | TELEPHONE/CABLE | 781 | 768 | 778 | 2,788 | 3,342 | 2,000 | 2,190 | 3,761 | 2,000 | - | 3,500 | 1,500 | 2,000 | 2,000 | 2,000 | 2,000 |
| 40 | 40-4520.5025 | NON-CAPITAL TOOLS & EQUIPMENT | - | - | - | - | - | 1,000 | - | - | 1,000 | - | - | (1,000) | 1,000 | 1,000 | 1,000 | 1,000 |
| 41 | 40-4520.5041 | UNIFORMS | 3,549 | - | - | - | 443 | 3,000 | - | - | 3,000 | - | - | (3,000) | 3,000 | 3,000 | 3,000 | 3,000 |
| 42 | 40-4520.5062 | INSURANCE | 93,686 | 131,985 | 141,203 | 154,097 | 175,592 | 129,975 | 242,365 | 253,782 | 129,975 | - | 133,450 | 3,475 | 130,950 | 130,950 | 130,950 | 130,950 |
| 43 | 40-4520.5079 | MISCELLANEOUS | 2,718 | 5,316 | 7,285 | 1,276 | 801 | 2,000 | 322 | 640 | 2,000 | - | 2,000 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 44 | TOTAL FIRE DEPT 1% EXPENDITURES | | 105,247 | 142,537 | 153,711 | 162,590 | 185,939 | 143,025 | 250,718 | 264,068 | 143,025 | - | 145,000 | 1,975 | 144,000 | 144,000 | 144,000 | 144,000 |
| 45 | | % Increase/(Decrease) from Prior Y | -1% | 35% | 8% | 6% | 14% | -23% | | | -23% | | 1% | | -1% | | | |
| 46 | | | | | | | | | | | | | | | | | | |
| 47 | | FIRE DEPT 1% NET INCOME | 61,311 | 22,859 | (1,627) | (14,347) | (42,652) | - | (106,286) | (118,968) | - | - | - | - | - | - | - | - |
| 48 | | | | | | | | | | | | | | | | | | |
| 49 | | ENDING FUND BALANCE | 180,897 | 203,756 | 202,129 | 187,782 | 145,130 | 145,130 | | | 145,130 | | 145,130 | | 145,130 | 145,130 | 145,130 | 145,130 |

| | | |
|----|---|---|
| | V | W |
| 1 | CITY OF ISLE OF PALMS ALL OTHER FUNDS | |
| | NOTES | |
| 2 | | |
| 3 | | |
| 5 | DISASTER RECOVERY FUND REVENUES | |
| 6 | GRANT INCOME | |
| 7 | MISCELLANEOUS | |
| 8 | INTEREST INCOME | |
| 9 | | |
| 10 | | |
| 11 | | |
| 12 | DISASTER RECOVERY FUND EXPENDITURES | |
| 13 | BANK SERVICE CHARGES | |
| 14 | STORM PREPARATION/CLEANUP Only if needed | |
| 15 | HURRICANE BUILDING COSTS | |
| 16 | MISCELLANEOUS | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | | |
| 22 | | |
| 23 | | |
| 24 | | |
| 25 | | |
| 26 | | |
| 27 | | |
| 28 | | |
| 29 | | |
| 30 | FIRE DEPARTMENT 1% REVENUES | |
| 31 | VFD 1% REBATE | |
| 32 | INTEREST INCOME | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | FIRE DEPARTMENT 1% EXPENDITURES | |
| 37 | BANK SERVICE CHARGES | |
| 38 | MEMBERSHIP AND DUES | |
| 39 | TELEPHONE/CABLE | |
| 40 | NON-CAPITAL TOOLS & EQUIPMENT | |
| 41 | UNIFORMS | |
| 42 | INSURANCE | |
| 43 | MISCELLANEOUS | |
| 44 | | |
| 45 | | |
| 46 | | |
| 47 | | |
| 48 | | |
| 49 | | |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|----|--|--|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------|------------------|--|-------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 3 | | | | | | | | | | | | | | | | | | |
| 50 | | FEDERAL & STATE NARCOTICS REVENUES | | | | | | | | | | | | | | | | |
| 51 | 61-3500.4505 | INTEREST | 1 | 1 | 1 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 52 | 62-3500.4504 | SALE OF ASSETS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 | 62-3500.4505 | INTEREST | 2 | 1 | 1 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 54 | TOTAL FED AND STATE NARCOTICS REVENUES | | 3 | 2 | 1 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 55 | % Increase/(Decrease) from Prior Y | | -100% | -19% | -35% | -77% | -100% | -100% | -100% | -100% | -100% | -100% | -100% | -100% | -100% | -100% | -100% | -100% |
| 56 | | | | | | | | | | | | | | | | | | |
| 57 | | FEDERAL & STATE NARCOTICS EXPENDITURES | | | | | | | | | | | | | | | | |
| 58 | 61-4320.5013 | BANK SERVICE CHARGES | 39 | 41 | 46 | 12 | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | 61-4320.5025 | NON-CAPITAL TOOLS & EQUIPMEN ¹ | - | - | - | 2,164 | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 | 61-4320.5041 | UNIFORMS | - | 420 | 486 | 358 | - | - | - | - | - | - | - | - | - | - | - | - |
| 61 | 61-4320.5079 | MISCELLANEOUS | - | 1,950 | - | 4,128 | (751) | - | - | - | - | - | - | - | - | - | - | - |
| 62 | 62-4320.5013 | BANK SERVICE CHARGES | 39 | 41 | 46 | 12 | - | - | - | - | - | - | - | - | - | - | - | - |
| 63 | 62-4320.5025 | NON-CAPITAL TOOLS & EQUIPMEN ¹ | - | - | - | - | - | - | 4,773 | 4,773 | - | - | - | - | - | - | - | - |
| 64 | 62-4320.5041 | UNIFORMS | - | - | 477 | 347 | 228 | - | - | - | - | - | - | - | - | - | - | - |
| 65 | 62-4320.5079 | MISCELLANEOUS | - | 9,667 | - | 3,091 | (722) | - | - | - | 4,386 | 4,386 | - | - | - | - | - | - |
| 66 | TOTAL FED AND STATE NARCOTICS EXPENSES | | 78 | 12,119 | 1,053 | 10,111 | (1,244) | - | 4,773 | 4,773 | 4,386 | 4,386 | - | - | - | - | - | - |
| 67 | % Increase/(Decrease) from Prior Y | | -57% | 15397% | -91% | 860% | -112% | -100% | -100% | -100% | -452% | -452% | -452% | -452% | -452% | -452% | -452% | -452% |
| 68 | | | | | | | | | | | | | | | | | | |
| 69 | FED & STATE NARCOTICS NET INC | | (76) | (12,117) | (1,052) | (10,111) | 1,244 | - | (4,773) | (4,773) | (4,386) | (4,386) | - | - | - | - | - | - |
| 70 | | | | | | | | | | | | | | | | | | |
| 71 | ENDING FUND BALANCE | | 26,421 | 14,305 | 13,253 | 3,141 | 4,386 | 4,386 | 4,386 | 4,386 | (0) | (0) | (0) | (0) | - | - | - | - |
| 72 | | | | | | | | | | | | | | | | | | |
| 73 | | | | | | | | | | | | | | | | | | |
| 74 | | | | | | | | | | | | | | | | | | |
| 75 | | | | | | | | | | | | | | | | | | |
| 76 | | VICTIMS FUND REVENUES | | | | | | | | | | | | | | | | |
| 77 | 64-3450.4112 | COURT ASSESSMENTS FOR VICTIMS | 13,790 | 19,598 | 10,549 | 9,640 | 9,259 | 10,000 | 2,617 | 6,617 | 6,617 | (3,383) | 6,617 | (3,383) | 6,617 | 6,617 | 6,617 | 6,617 |
| 78 | 64-3500.4505 | INTEREST | 2 | 2 | 2 | 0 | - | 3 | - | - | 3 | - | 3 | - | 3 | 3 | 3 | 3 |
| 79 | TOTAL VICTIMS FUND REVENUES | | 13,792 | 19,600 | 10,551 | 9,640 | 9,259 | 10,003 | 2,617 | 6,617 | 6,620 | (3,383) | 6,620 | (3,383) | 6,620 | 6,620 | 6,620 | 6,620 |
| 80 | % Increase/(Decrease) from Prior Y | | 44% | 42% | -46% | -9% | -4% | 8% | 8% | 8% | -29% | -29% | -29% | -29% | -29% | -29% | -29% | -29% |
| 81 | | | | | | | | | | | | | | | | | | |
| 82 | | VICTIMS FUND EXPENDITURES | | | | | | | | | | | | | | | | |
| 83 | 64-4420.5010 | PRINT AND OFFICE SUPPLIES | 21 | 27 | 67 | 371 | - | 200 | - | - | 200 | - | 200 | - | 200 | 200 | 200 | 200 |
| 84 | 64-4420.5013 | BANK SERVICE CHARGES | 39 | 41 | 46 | 16 | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 | 64-4420.5014 | MEMBERSHIP AND DUES | 60 | 10 | 60 | - | 50 | 50 | 25 | 25 | 50 | - | 50 | - | 50 | 50 | 50 | 50 |
| 86 | 64-4420.5021 | TELEPHONE/CABLE | 568 | 490 | 660 | 507 | 577 | 800 | 261 | 616 | 800 | - | 800 | - | 800 | 800 | 800 | 800 |
| 87 | 64-4420.5041 | UNIFORMS | - | - | 373 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | 64-4420.5064 | EMPLOYEE TRAINING | 250 | 501 | 1,532 | 489 | 1,067 | 1,000 | 513 | 513 | 1,000 | - | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 89 | 64-4420.5079 | MISCELLANEOUS | - | - | - | - | - | - | 3,314 | 3,314 | - | - | - | - | - | - | - | - |
| 90 | TOTAL VICTIMS FUND EXPENDITURES | | 958 | 1,008 | 2,758 | 1,385 | 1,694 | 2,050 | 4,115 | 4,408 | 2,050 | - | 2,050 | - | 2,050 | 2,050 | 2,050 | 2,050 |
| 91 | % Increase/(Decrease) from Prior Y | | -73% | 14% | 156% | -49% | 22% | 21% | 21% | 21% | 21% | 21% | 21% | 21% | 21% | 21% | 21% | 21% |
| 92 | | | | | | | | | | | | | | | | | | |
| 93 | VICTIMS FUND NET INCOME BEFORE TRANSFERS | | 12,854 | 18,532 | 7,814 | 8,257 | 7,565 | 7,953 | (1,496) | 2,149 | 4,570 | (3,383) | 4,570 | (3,383) | 4,570 | 4,570 | 4,570 | 4,570 |
| 94 | | | | | | | | | | | | | | | | | | |
| 95 | 60-3900.4901 | OPERATING TRANSFERS IN | - | - | - | - | 12,921 | - | - | 12,921 | - | - | - | - | - | - | - | - |
| 96 | 64-3900.5901 | OPERATING TRANSFERS OUT | (14,000) | (14,000) | (14,000) | (14,000) | - | (7,000) | - | - | (3,000) | 4,000 | (3,000) | 4,000 | (3,000) | (3,000) | (3,000) | (3,000) |
| 97 | | | | | | | | | | | | | | | | | | |

| | | |
|----|--|--|
| | V | W |
| 1 | CITY OF ISLE OF PALMS ALL OTHER FUNDS | |
| | NOTES | |
| 2 | | |
| 3 | | |
| 50 | FEDERAL & STATE NARCOTICS REVENUES | |
| 51 | INTEREST | |
| 52 | SALE OF ASSETS | |
| 53 | INTEREST | |
| 54 | | |
| 55 | | |
| 56 | | |
| 57 | FEDERAL & STATE NARCOTICS EXPENDITURES | |
| 58 | BANK SERVICE CHARGES | The Narcotics Funds will be closed in FY19 |
| 59 | NON-CAPITAL TOOLS & EQUIPMENT | |
| 60 | UNIFORMS | |
| 61 | MISCELLANEOUS | |
| 62 | BANK SERVICE CHARGES | |
| 63 | | |
| 64 | UNIFORMS | |
| 65 | MISCELLANEOUS | |
| 66 | | |
| 67 | | |
| 68 | | |
| 69 | | |
| 70 | | |
| 71 | | |
| 72 | | |
| 73 | | |
| 74 | | |
| 75 | | |
| 76 | VICTIMS FUND REVENUES | |
| 77 | COURT ASSESSMENTS FOR VICTIMS | |
| 78 | INTEREST | |
| 79 | | |
| 80 | | |
| 81 | | |
| 82 | VICTIMS FUND EXPENDITURES | |
| 83 | PRINT AND OFFICE SUPPLIES | |
| 84 | BANK SERVICE CHARGES | |
| 85 | MEMBERSHIP AND DUES | |
| 86 | TELEPHONE/CABLE | Replace Victims Advocate phone in FY20 |
| 87 | UNIFORMS | |
| 88 | EMPLOYEE TRAINING | |
| 89 | | |
| 90 | | |
| 91 | | |
| 92 | | |
| 93 | | |
| 94 | | |
| 95 | | |
| 96 | OPERATING TRANSFERS OUT | Transfers out General Fund to support payroll costs of part-time victims advocate in the Police Dept |
| 97 | | |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|-----|---------------------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------|------------------|--|-------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 3 | | | | | | | | | | | | | | | | | | |
| 98 | VICTIMS NET INC AFTER TRANSFERS | | (1,146) | 4,532 | (6,186) | (5,743) | 20,486 | 953 | (1,496) | 15,070 | 1,570 | 617 | 1,570 | 617 | 1,570 | 1,570 | 1,570 | 1,570 |
| 99 | | | | | | | | | | | | | | | | | | |
| 100 | ENDING FUND BALANCE | | 15,225 | 19,757 | 13,570 | 7,827 | 28,313 | 29,266 | | | 29,883 | | 31,453 | | 33,023 | 34,593 | 36,163 | 37,733 |
| 101 | | | | | | | | | | | | | | | | | | |
| 102 | AISLE OF PALMS FUND REVENUES | | | | | | | | | | | | | | | | | |
| 103 | 66-3500.4501 | MISCELLANEOUS REVENUE | 630 | 2,850 | 990 | 3,450 | - | - | - | - | - | - | - | - | - | - | - | - |
| 104 | | | | | | | | | | | | | | | | | | |
| 105 | TOTAL REVENUES | | 630 | 2,850 | 990 | 3,450 | - | - | - | - | - | - | - | - | - | - | - | - |
| 106 | % Increase/(Decrease) from Prior Y | | -55% | 352% | -65% | 248% | -100% | | | | | | | | | | | |
| 107 | | | | | | | | | | | | | | | | | | |
| 108 | AISLE OF PALMS FUND EXPENDITURES | | | | | | | | | | | | | | | | | |
| 109 | 66-4120.5013 | BANK SERVICE CHARGES | 39 | 41 | 46 | 16 | - | - | - | - | - | - | - | - | - | - | - | - |
| 110 | 66-4120.5026 | MAINT & SERVICE CONTRACTS | - | - | 6,750 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 111 | 66-4120.5077 | PROGRAMS/SPONSORSHIPS | 420 | 2,058 | 1,144 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 112 | 66-4120.5085 | CAPITAL OUTLAY | - | - | - | 18,372 | - | - | - | - | - | - | - | - | - | - | - | - |
| 113 | TOTAL EXPENDITURES | | 459 | 2,099 | 7,940 | 18,388 | - | - | - | - | - | - | - | - | - | - | - | - |
| 114 | % Increase/(Decrease) from Prior Y | | -48% | 357% | 278% | 132% | -100% | -100% | | | -100% | | | | | | | |
| 115 | | | | | | | | | | | | | | | | | | |
| 116 | AISLE OF PALMS FUND NET INCOME | | 171 | 751 | (6,950) | (14,938) | - | - | - | - | - | - | - | - | - | - | - | - |
| 117 | | | | | | | | | | | | | | | | | | |
| 118 | ENDING FUND BALANCE | | 21,137 | 21,888 | 14,938 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | 0 | 0 | 0 |
| 119 | | | | | | | | | | | | | | | | | | |
| 120 | | | | | | | | | | | | | | | | | | |
| 121 | | | | | | | | | | | | | | | | | | |
| 122 | | | | | | | | | | | | | | | | | | |
| 123 | RECREATION BUILDING FUND REVENUES | | | | | | | | | | | | | | | | | |
| 124 | 68-3500.4501 | MISCELLANEOUS REVENUE | 15,906 | 14,505 | 14,870 | 13,580 | 16,145 | 15,000 | 13,474 | 15,404 | 15,000 | - | 15,000 | - | 15,000 | 15,000 | 15,000 | 15,000 |
| 125 | 68-3500.4505 | INTEREST | 7 | 6 | 7 | 2 | 380 | - | 798 | 1,179 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 126 | TOTAL RECREATION FUND REVENUES | | 15,912 | 14,511 | 14,877 | 13,582 | 16,525 | 15,000 | 14,272 | 16,583 | 16,000 | 1,000 | 16,000 | 1,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 127 | % Increase/(Decrease) from Prior Y | | 46% | -9% | 3% | -9% | 22% | -9% | | | -3% | | | | | | | |
| 128 | | | | | | | | | | | | | | | | | | |
| 129 | RECREATION BUILDING FUND EXPENDITURES | | | | | | | | | | | | | | | | | |
| 130 | 68-4820.5013 | BANK SERVICE CHARGES | 39 | 41 | 46 | 16 | - | - | - | - | - | - | - | - | - | - | - | - |
| 131 | 68-4820.5026 | MAINT & SERVICE CONTRACTS | 47,320 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 132 | 68-4820.5065 | PROFESSIONAL SERVICES | - | - | - | 12,237 | - | - | - | - | - | - | - | - | - | - | - | - |
| 133 | 68-4820.5085 | CAPITAL OUTLAY | - | - | 2,250 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 134 | 68-4830.5092 | SPECIAL ACTIVITIES | 3,999 | 8,909 | 15,746 | 10,631 | 13,238 | 15,000 | 4,854 | 13,218 | 15,000 | - | 15,000 | - | 15,000 | 15,000 | 15,000 | 15,000 |
| 135 | TOTAL RECREATION FUND EXPENDITURES | | 51,358 | 8,950 | 18,041 | 22,885 | 13,238 | 15,000 | 4,854 | 13,218 | 15,000 | - | 15,000 | - | 15,000 | 15,000 | 15,000 | 15,000 |
| 136 | % Increase/(Decrease) from Prior Y | | 1527% | -83% | 102% | 27% | -42% | 13% | | | 13% | | | | | | | |
| 137 | | | | | | | | | | | | | | | | | | |
| 138 | 68-3900.4901 | OPERATING TRANSFERS IN | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - | 3,000 | 3,000 | - | 3,000 | - | 3,000 | 3,000 | 3,000 | 3,000 |
| 139 | | | | | | | | | | | | | | | | | | |
| 140 | REC BUILDING FUND NET INCOME | | (32,446) | 8,561 | (165) | (6,303) | 6,287 | 3,000 | 9,418 | 6,365 | 4,000 | 1,000 | 4,000 | 1,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 141 | | | | | | | | | | | | | | | | | | |
| 142 | ENDING FUND BALANCE | | 63,238 | 71,800 | 71,635 | 65,333 | 71,619 | 74,619 | | | 75,619 | | 79,619 | | 83,619 | 87,619 | 91,619 | 95,619 |

| | | |
|-----|--|---|
| | V | W |
| 1 | CITY OF ISLE OF PALMS ALL OTHER FUNDS | |
| | NOTES | |
| 2 | | |
| 3 | | |
| 98 | | |
| 99 | | |
| 100 | | |
| 101 | | |
| 102 | AISLE OF PALMS FUND REVENUES | |
| 103 | MISCELLANEOUS REVENUE | |
| 104 | | |
| 105 | | |
| 106 | | |
| 107 | | |
| 108 | AISLE OF PALMS FUND EXPENDITURES | |
| 109 | BANK SERVICE CHARGES | Aisle of Palms Fund is now closed |
| 110 | MAINT & SERVICE CONTRACTS | |
| 111 | PROGRAMS/SPONSORSHIPS | |
| 112 | CAPITAL OUTLAY | |
| 113 | | |
| 114 | | |
| 115 | | |
| 116 | | |
| 117 | | |
| 118 | | |
| 119 | | |
| 120 | | |
| 121 | | |
| 122 | | |
| 123 | RECREATION BUILDING FUND REVENUES | |
| 124 | MISCELLANEOUS REVENUE | |
| 125 | INTEREST | |
| 126 | | |
| 127 | | |
| 128 | | |
| 129 | RECREATION BUILDING FUND EXPENDITURES | |
| 130 | BANK SERVICE CHARGES | |
| 131 | MAINT & SERVICE CONTRACTS | |
| 132 | PROFESSIONAL SERVICES | |
| 133 | CAPITAL OUTLAY | |
| 134 | SPECIAL ACTIVITIES | Expenses related to IOP Beach Run |
| 135 | | |
| 136 | | |
| 137 | | |
| 138 | OPERATING TRANSFERS IN | Transfer in from State Atax fund to sponsor IOP Beach Run |
| 139 | | |
| 140 | | |
| 141 | | |
| 142 | | |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|----|------------------------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------|------------------|--|-------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 3 | | | | | | | | | | | | | | | | | | |
| 5 | MARINA REVENUES | | | | | | | | | | | | | | | | | |
| 6 | 90-3450.4111 | GRANT INCOME | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | 90-3500.4501 | MISCELLANEOUS INCOME | - | - | 15,792 | (15,791) | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 | 90-3500.4505 | INTEREST INCOME | 690 | 1,607 | 3,433 | 8,993 | 15,102 | 13,650 | 5,632 | 13,546 | 13,500 | (150) | 13,500 | (150) | 14,175 | 14,884 | 15,628 | 16,409 |
| 9 | 90-3600.4610 | MARINA STORE LEASE INCOME | 74,160 | 73,420 | 74,292 | 76,064 | 77,840 | 78,397 | 45,689 | 77,974 | 78,397 | (0) | 79,965 | 1,568 | 81,564 | 83,196 | 84,859 | 86,557 |
| 10 | 90-3600.4620 | MARINA OPERATIONS LEASE INCON | 166,648 | 164,200 | 167,408 | 169,929 | 173,766 | 161,355 | 111,740 | 176,026 | 162,526 | 1,171 | 138,526 | (22,829) | 179,547 | 183,138 | 186,801 | 190,537 |
| 11 | 90-3600.4630 | MARINA RESTAURANT LEASE INCOM | 128,363 | 136,996 | 145,737 | 147,041 | 142,332 | 153,214 | 45,117 | 139,704 | 45,117 | (108,097) | - | (153,214) | 50,000 | 100,000 | 100,000 | 100,000 |
| 12 | 90-3600.4660 | MARINA WAVERUNNER LEASE INCC | 22,607 | 21,801 | 21,906 | 22,119 | 22,548 | 23,460 | 13,407 | 24,741 | 23,460 | - | 23,929 | 469 | 24,408 | 24,896 | 25,394 | 25,902 |
| 13 | | | | | | | | | | | | | | | | | | |
| 14 | TOTAL REVENUES | | 392,467 | 398,025 | 428,567 | 408,355 | 431,588 | 430,076 | 221,585 | 431,991 | 323,000 | (107,076) | 255,920 | (174,156) | 349,694 | 406,113 | 412,682 | 419,404 |
| 15 | % Increase/(Decrease) from Prior Y | | -1% | 1% | 8% | -5% | 6% | 0% | | | -25% | | -21% | | 37% | 16% | 2% | 2% |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | MARINA GENERAL & ADMINISTRATIVE | | | | | | | | | | | | | | | | | |
| 18 | 90-6120.5011 | DEBT SERVICE - INTEREST | 35,016 | 23,280 | 13,485 | 8,265 | 3,045 | - | - | 435 | - | - | 128,360 | 128,360 | 121,950 | 115,284 | 108,352 | 101,142 |
| 19 | 90-6120.5013 | BANK SERVICE CHARGES | 36 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | 90-6120.5022 | WATER AND SEWER | 360 | 360 | 360 | 360 | 360 | 400 | 192 | 402 | 400 | - | 400 | - | 400 | 400 | 400 | 401 |
| 21 | 90-6120.5026 | MAINT & SERVICE CONTRACTS | 5,446 | 691 | 3,168 | 11,730 | 7,233 | 54,003 | 11,199 | 14,976 | 54,003 | - | 54,003 | - | 54,003 | 54,003 | 54,003 | 54,003 |
| 22 | 90-6120.5061 | ADVERTISING | 110 | - | - | 1,808 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 23 | 90-6120.5065 | PROFESSIONAL SERVICES | 11,435 | 108,158 | 88,401 | 51,296 | 51,776 | 165,000 | 4,371 | 52,702 | 165,000 | - | 50,000 | (115,000) | 30,000 | 30,000 | 30,000 | 30,000 |
| 24 | 90-6120.5079 | MISCELLANEOUS | 55 | 821 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25 | SUBTOTAL | | 52,458 | 133,310 | 105,414 | 73,459 | 62,413 | 219,403 | 15,762 | 68,515 | 219,403 | - | 232,763 | 13,360 | 206,353 | 199,687 | 192,755 | 185,547 |
| 26 | % Increase/(Decrease) from Prior Y | | -52% | 154% | -21% | -30% | -15% | 252% | | | 252% | | 6% | | -11% | -3% | -3% | -4% |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | MARINA STORE | | | | | | | | | | | | | | | | | |
| 29 | 90-6220.5022 | WATER AND SEWER | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | - | 300 | - | 300 | 300 | 300 | 300 |
| 30 | 90-6220.5026 | MAINT & SERVICE CONTRACTS | 200 | - | 6,343 | 2,340 | - | - | - | - | - | - | - | - | - | - | - | - |
| 31 | 90-6220.5030 | DEPRECIATION | 29,511 | 19,525 | 9,539 | 9,539 | 6,000 | 6,000 | 3,862 | 6,000 | 6,000 | - | 6,000 | - | 6,000 | 6,000 | 6,000 | 6,000 |
| 32 | 90-6220.5062 | INSURANCE | 2,558 | 2,302 | 2,228 | 2,426 | - | 1,000 | 183 | 183 | 1,000 | - | 1,000 | - | 1,020 | 1,040 | 1,061 | 1,082 |
| 33 | 90-6220.5065 | PROFESSIONAL SERVICES | 1,000 | 1,000 | 1,035 | 470 | 480 | 1,070 | - | 480 | 1,070 | - | 1,070 | - | 1,070 | 1,070 | 1,070 | 1,070 |
| 34 | 90-6220.5079 | MISCELLANEOUS | - | 190 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 | SUBTOTAL | | 33,569 | 23,317 | 19,446 | 15,075 | 6,780 | 8,370 | 4,345 | 6,963 | 8,370 | - | 8,370 | - | 8,390 | 8,410 | 8,431 | 8,452 |
| 36 | % Increase/(Decrease) from Prior Y | | -2% | -31% | -17% | -22% | -55% | 23% | | | 23% | | | | 0% | 0% | 0% | 0% |
| 37 | | | | | | | | | | | | | | | | | | |
| 38 | MARINA OPERATIONS | | | | | | | | | | | | | | | | | |
| 39 | 90-6420.5026 | MAINT & SERVICE CONTRACTS | 1,050 | - | - | - | 35,668 | - | 38,074 | 62,674 | - | - | 334,000 | 334,000 | - | 750,000 | - | - |
| 40 | 90-6420.5030 | DEPRECIATION | 84,185 | 84,185 | 84,809 | 94,648 | 121,820 | 95,000 | 42,433 | 121,820 | 95,000 | - | 190,833 | 95,833 | 190,833 | 190,833 | 190,833 | 190,833 |
| 41 | 90-6420.5061 | ADVERTISING | 2,010 | 5,000 | 4,401 | 4,385 | 4,800 | 5,000 | - | 4,800 | 5,000 | - | 5,000 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 42 | 90-6420.5062 | INSURANCE | 56,189 | 74,531 | 83,796 | 58,264 | 66,136 | 51,000 | 8,181 | 67,248 | 51,000 | - | 55,200 | 4,200 | 56,304 | 57,430 | 58,579 | 59,750 |
| 43 | 90-6420.5065 | PROFESSIONAL SERVICES | 1,000 | 1,000 | 1,000 | 1,600 | - | - | - | - | - | - | - | - | - | - | - | - |
| 44 | 90-6420.5079 | MISCELLANEOUS | - | 190 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45 | SUBTOTAL | | 144,434 | 164,906 | 174,005 | 158,897 | 228,424 | 151,000 | 88,688 | 256,542 | 151,000 | - | 585,033 | 434,033 | 252,137 | 1,003,263 | 254,412 | 255,583 |
| 46 | % Increase/(Decrease) from Prior Y | | -6% | 14% | 6% | -9% | 44% | -34% | | | -34% | | 287% | | -57% | 298% | -75% | 0% |
| 47 | | | | | | | | | | | | | | | | | | |

| | V | W |
|----|---|--|
| 1 | CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET | |
| 2 | NOTES | |
| 3 | | |
| 5 | MARINA REVENUES | |
| 6 | GRANT INCOME | |
| 7 | MISCELLANEOUS INCOME | |
| 8 | INTEREST INCOME | |
| 9 | MARINA STORE LEASE INCOME | Forecast assumes 2% annual CPI adjustment, but no add'l rent |
| 10 | MARINA OPERATIONS LEASE INCOM Forecast assumes 2% annual CPI adjustment, but no add'l rent. FY20 Forecast and FY21 Budget reduced by \$13,500 potential rent abatement due to loss of approx 100 linear ft of dock frontage. FY21 budget also reduced by \$24,000 potential rent abatement. | |
| 11 | MARINA RESTAURANT LEASE INCOME | Assume no rent for FY21 and half of FY22. It is likely that the restaurant building will significantly renovated during this time period. For FY23 - FY25, the forecast assumes a lower rent, in the event that the tenant invests in the building improvements. |
| 12 | MARINA WAVERUNNER LEASE INCOME | Forecast assumes 2% annual CPI adjustment, but no add'l rent |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | MARINA GENERAL & ADMINISTRATIVE | |
| 18 | DEBT SERVICE - INTEREST | Includes new interest expense on a potential \$4 million revenue bond for dock replacement. Marina debt service is funded 75% with State Atax and 25% from the Marina. |
| 19 | BANK SERVICE CHARGES | Last payment on Marina bond was made 2/1/19 |
| 20 | WATER AND SEWER | Irrigation around sign |
| 21 | MAINT & SERVICE CONTRACTS | Marina maintenance contingency. Calculated as 1% of insured boat ramp, bulkhead and dock value + provisions for all stormwater fee and termite inspection invoices. |
| 22 | ADVERTISING | |
| 23 | PROFESSIONAL SERVICES | Legal fees (\$10k) & UST tank tests (\$2k). Incl's CPA review of tenant financials (\$18,000) in case Council wants to do this annually. \$20,000 for dredge permitting/bathymetric study. FY20 included \$135,000 for potential real estate consultant. |
| 24 | MISCELLANEOUS | |
| 25 | | |
| 26 | | |
| 27 | | |
| 28 | MARINA STORE | |
| 29 | WATER AND SEWER | Annual fireline charge |
| 30 | MAINT & SERVICE CONTRACTS | FY19 budget included annual termite inspection. All marina maintenance moved to line 20 for FY20-FY24. |
| 31 | DEPRECIATION | FY14 fuel system replacement fully depreciated in FY18 |
| 32 | INSURANCE | Underground storage tank insurance on (2) fuel tanks |
| 33 | PROFESSIONAL SERVICES | DHEC underground storage tank fees |
| 34 | MISCELLANEOUS | |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | MARINA OPERATIONS | |
| 39 | MAINT & SERVICE CONTRACTS | \$334,000 for bulkhead recoating in FY21 (from bond proceeds). \$750,000 for dredging estimated for FY23 |
| 40 | DEPRECIATION | Includes depreciation on new docks starting in FY21. |
| 41 | ADVERTISING | |
| 42 | INSURANCE | Includes property and liability for the ramp, bulkhead and docks and underground storage tank insurance on (2) fuel tanks. Forecast 2% annual increase for FY21-FY24 |
| 43 | PROFESSIONAL SERVICES | |
| 44 | MISCELLANEOUS | |
| 45 | | |
| 46 | | |
| 47 | | |

| | A | B | E | F | G | H | I | J | K | L | M | N | O | P | R | S | T | U |
|----|---|--|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------|-----------------|------------------|--|--------------------|--|------------------|------------------|------------------|------------------|
| 1 | Draft #1 | CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET | | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | BUDGET FY20 | YTD As Of 12/31/2019 | Jan-Dec 2019 | FORECAST FY20 | INCREASE/ (DECREASE) IN FY20 BUD REV | BUDGET FY21 | INCREASE/ (DECREASE) IN FY21 BUD | FORECAST FY22 | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 |
| 48 | MARINA RESTAURANT | | | | | | | | | | | | | | | | | |
| 49 | 90-6520.5026 | MAINT & SERVICE CONTRACTS | 200 | - | 14,586 | 350 | 440 | - | - | 440 | - | - | - | - | - | - | - | - |
| 50 | 90-6520.5030 | DEPRECIATION | 6,467 | 6,467 | 5,858 | 5,250 | 5,250 | 5,250 | 2,902 | 5,250 | 5,250 | - | 5,250 | - | 5,250 | 5,250 | 5,250 | 5,250 |
| 51 | 90-6520.5062 | INSURANCE | 12,777 | - | - | 13,845 | 15,003 | 15,000 | - | 15,003 | 15,000 | - | 18,400 | 3,400 | 18,768 | 19,143 | 19,526 | 19,917 |
| 52 | 90-6520.5065 | PROFESSIONAL SERVICES | 220 | 175 | 35 | 175 | 200 | 200 | - | 200 | 200 | - | 200 | - | 200 | 200 | 200 | 201 |
| 53 | 90-6520.5079 | MISCELLANEOUS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 54 | SUBTOTAL | | 19,664 | 6,642 | 20,479 | 19,620 | 20,893 | 20,450 | 2,902 | 20,893 | 20,450 | - | 23,850 | 3,400 | 24,218 | 24,593 | 24,976 | 25,368 |
| 55 | % Increase/(Decrease) from Prior Y | | -12% | -66% | 208% | -4% | 6% | -2% | | | -2% | | 17% | | 2% | 2% | 2% | 2% |
| 57 | MARINA WATERSPORTS | | | | | | | | | | | | | | | | | |
| 58 | 90-6820.5026 | MAINT & SERVICE CONTRACTS | - | 1,407 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | 90-6820.5030 | DEPRECIATION | 28,456 | 28,456 | 23,576 | 23,576 | - | - | 11,566 | - | - | - | - | - | - | - | - | - |
| 60 | 90-6820.5062 | INSURANCE | - | - | - | - | - | - | - | - | - | - | 7,200 | 7,200 | 7,344 | 7,491 | 7,641 | 7,794 |
| 61 | SUBTOTAL | | 28,456 | 29,863 | 23,576 | 23,576 | - | - | 11,566 | - | - | - | 7,200 | 7,200 | 7,344 | 7,491 | 7,641 | 7,794 |
| 62 | % Increase/(Decrease) from Prior Y | | | 5% | -21% | | -100% | | | | | | | | 2% | 2% | 2% | 2% |
| 64 | TOTAL MARINA EXPENSES | | 278,580 | 358,038 | 342,920 | 290,628 | 318,510 | 399,223 | 123,261 | 352,912 | 399,223 | - | 857,216 | 457,993 | 498,442 | 1,243,445 | 488,215 | 482,744 |
| 65 | % Increase/(Decrease) from Prior Y | | -20% | 29% | -4% | -15% | 10% | 25% | | | 25% | | 115% | | -42% | 149% | -61% | -1% |
| 67 | NET INCOME BEFORE TRANSFERS | | 113,887 | 39,986 | 85,647 | 117,728 | 113,078 | 30,853 | 98,324 | 79,079 | (76,223) | (107,076) | (601,296) | (632,149) | (148,748) | (837,332) | (75,533) | (63,340) |
| 69 | TRANSFERS | | | | | | | | | | | | | | | | | |
| 70 | 90-3900.4901 | OPERATING TRANSFERS IN | 156,426 | 268,000 | 282,425 | 436,176 | 417,913 | 73,500 | - | 417,913 | 73,500 | - | 216,450 | 142,950 | 216,450 | 778,950 | 216,450 | 216,450 |
| 72 | NET INCOME AFTER TRANSFERS | | 270,313 | 307,986 | 368,072 | 553,904 | 530,991 | 104,353 | 98,324 | 496,992 | (2,723) | (107,076) | (384,846) | (489,199) | 67,702 | (58,382) | 140,917 | 153,110 |
| 74 | ENDING NET POSITION | | 4,869,810 | 5,177,796 | 5,545,868 | 6,099,772 | 6,630,764 | 6,735,116 | | | 6,628,041 | | 6,243,195 | | 6,310,897 | 6,252,515 | 6,393,432 | 6,546,543 |
| 75 | ENDING CASH BALANCE | | 490,016 | 481,849 | 685,611 | 749,097 | 594,738 | | | | 682,926 | | 673,923 | | 777,058 | 747,444 | 910,196 | 1,077,931 |
| 77 | | <i>Source of Transfer In</i> | State Atax | SAtax (\$234k) | SAtax (\$237k) | State Atax | | SAtax (\$229k) | | | SAtax (\$229k) | | State Atax | | State Atax | State Atax | State Atax | State Atax |
| 78 | | | | Htax (\$34k) | Htax (\$45k) | | | Htax (\$207k) | | | Htax (\$207k) | | | | | | | |
| 80 | CASH BALANCE | | 490,016 | 481,849 | 685,611 | 749,096 | | | | | | | | | | | | |
| 81 | ESTIMATE FUTURE CASH BALANCES: | | | | | | | | | | | | | | | | | |
| 82 | <i>BEGINNING CASH</i> | | | | | | | | | | 594,738 | | 682,926 | | 673,923 | 777,058 | 747,444 | 910,196 |
| 83 | <i>ADD NET INCOME</i> | | | | | | | | | | (76,223) | | (601,296) | | (148,748) | (837,332) | (75,533) | (63,340) |
| 84 | <i>ADD TRANSFERS IN</i> | | | | | | | | | | 73,500 | | 216,450 | | 216,450 | 778,950 | 216,450 | 216,450 |
| 85 | <i>ADD NON-CASH DEPRECIATION</i> | | | | | | | | | | 106,250 | | 202,083 | | 202,083 | 202,083 | 202,083 | 202,083 |
| 86 | <i>ADD DEBT PROCEEDS</i> | | | | | | | | | | | | 3,209,000 | | | | | |
| 87 | <i>LESS CAPITAL ADDITIONS NOT IN EXPENSE (REPLACE UNDERGROUND STORAGE TANKS)</i> | | | | | | | | | | (15,339) | | | | | | | |
| 88 | <i>LESS CAPITAL ADDS NOT IN EXPENSE (DOCK REPLACEMENT PER ATM CONCEPT 1)</i> | | | | | | | | | | - | | (2,875,000) | | - | - | - | - |
| 89 | <i>LESS BOND PRINCIPAL PAYMENT NOT INCLUDED IN EXPENSE</i> | | | | | | | | | | | | (166,650) | | (166,650) | (173,316) | (180,248) | (187,458) |
| 90 | <i>ENDING CASH</i> | | | | | | | | | | 682,926 | | 673,923 | | 777,058 | 747,444 | 910,196 | 1,077,931 |
| 92 | NOTE: The forecast does contemplate a reduction in the revenue stream from the Marina restaurant beginning in FY21, but not any capital improvements to the restaurant building. | | | | | | | | | | | | | | | | | |

| | | |
|----|--|--|
| | V | W |
| 1 | CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET | |
| 2 | NOTES | |
| 3 | | |
| 48 | MARINA RESTAURANT | |
| 49 | MAINT & SERVICE CONTRACTS | FY19 budget included annual termite inspection. All marina maintenance moved to line 20 for FY20-FY24. |
| 50 | DEPRECIATION | |
| 51 | INSURANCE | Portion of dock insurance attributable to restaurant docks. Forecast 2% annual increase for FY21-FY24 |
| 52 | PROFESSIONAL SERVICES | Backflow test |
| 53 | MISCELLANEOUS | |
| 54 | | |
| 55 | | |
| 56 | | |
| 57 | MARINA WATERSPORTS | |
| 58 | MAINT & SERVICE CONTRACTS | |
| 59 | DEPRECIATION | FY13 & FY14 Watersports dock improvements fully depreciated in FY18 |
| 60 | INSURANCE | Beginning in FY21, 9% of total dock insurance is allocated to the watersports operating. This is the pro-rata share based on linear feet of dock. |
| 61 | | |
| 62 | | |
| 63 | | |
| 64 | | |
| 65 | | |
| 66 | | |
| 67 | | |
| 68 | | |
| 69 | TRANSFERS | |
| 70 | OPERATING TRANSFERS IN | Incls transfers to Marina from State Atax Fund (75%) of total P&I payments on revenue bond for docks in FY21 - FY24. Also xfer in from State Atax in FY23 for 75% of \$750,000 dredging. |
| 71 | | |
| 72 | | |
| 73 | | |
| 74 | | |
| 75 | | |
| 76 | | |
| 77 | | |
| 78 | | |
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| 89 | | |
| 90 | | |
| 91 | | |
| 92 | | |

| | A | B | C | D | E | F | G | H | I | L | N | O |
|----|--|------------|---|-------------------------|----------|----------|-------------|-----------|--------------|----------|--------|------------|
| 1 | City of Isle of Palms | | | | | | | | | | | |
| 2 | FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | Proposed Funding Source | | | | | | | | |
| 5 | | FY21 | | General | Capital | Muni Acc | Hospitality | State Acc | Beach Maint/ | Aisle of | Marina | Total |
| 6 | | Department | | Fund | Projects | Tax | Tax | Tax | Restoration/ | Palms | Fund | Budget All |
| 7 | | Requests | | | | | | | Preservation | Fund/Rec | Fund | Funds |
| 8 | | | | | | | | | | | | |
| 9 | General Government | | | | | | | | | | | |
| 10 | | | | | | | | | | | | |
| 11 | Capital Purchases | | | | | | | | | | | |
| 12 | Replace framing and metal doors at City Hall | 15,000 | | | 15,000 | | | | | | | 15,000 |
| 13 | Court software replacement | 30,000 | | | 30,000 | | | | | | | 30,000 |
| 14 | Rebudget FY20 expense related to Forest Trail residence fully offset by FEMA Flood Mitigation grant | 295,000 | | | 295,000 | | | | | | | 295,000 |
| 15 | | | | | | | | | | | | |
| 16 | | 340,000 | | - | 340,000 | - | - | - | - | - | - | 340,000 |
| 17 | | | | | | | | | | | | |
| 18 | Facilities Maintenance | | | | | | | | | | | |
| 19 | Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building | 12,163 | | | 12,163 | | | | | | | 12,163 |
| 20 | | | | | | | | | | | | |
| 21 | | 12,163 | | - | 12,163 | - | - | - | - | - | - | 12,163 |
| 22 | | | | | | | | | | | | |
| 23 | Assign Fund Balance for City-wide Maintenance | | | | | | | | | | | |
| 24 | | | | | | | | | | | | |
| 25 | Grand Total General Government | 352,163 | | - | 352,163 | - | - | - | - | - | - | 352,163 |
| 26 | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | L | N | O |
|----|--|------------|---|-------------------------|-----------|----------|-------------|-----------|--------------|----------|--------|------------|
| 1 | City of Isle of Palms | | | | | | | | | | | |
| 2 | FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | Proposed Funding Source | | | | | | | | |
| 5 | | FY21 | | General | Capital | Muni Acc | Hospitality | State Acc | Beach Maint/ | Aisle of | Marina | Total |
| 6 | | Department | | Fund | Projects | Tax | Tax | Tax | Restoration/ | Palms | Fund | Budget All |
| 7 | | Requests | | | | | | | Preservation | Fund/Rec | | Funds |
| 8 | | | | | | | | | | | | |
| 28 | Police Department | | | | | | | | | | | |
| 29 | | | | | | | | | | | | |
| 30 | Capital Purchases | | | | | | | | | | | |
| 31 | Replace (2) patrol sedans with SUVs (at least a 7 year rotation) | 82,000 | | | 41,000 | | | 41,000 | | | | 82,000 |
| 32 | Replace beach services 4WD pickup 2012 Chevy Colorado | 30,000 | | | | 30,000 | | | | | | 30,000 |
| 33 | Replace beach services utility ATV w/ regular ATV + plow attachment | 20,000 | | | | | 20,000 | | | | | 20,000 |
| 34 | Replace 12 ticket writer tablets/printers for parking enforcement | 22,000 | | | | | 22,000 | | | | | 22,000 |
| 35 | Replace computer server (3-year replacement) w/ backup sys | 15,000 | | | 15,000 | | | | | | | 15,000 |
| 36 | Repl in-car cameras (coordinate with body-worn cameras) | 18,000 | | | | | 18,000 | | | | | 18,000 |
| 37 | Records Management System (1-time pmt of \$30k w/ \$4k recurring) | 30,000 | | | 30,000 | | | | | | | 30,000 |
| 38 | 50% of Public Safety Building repair (Trident estimate +15%) | 1,951,727 | | | 1,519,687 | 216,020 | | 216,020 | | | | 1,951,727 |
| 39 | | 2,168,727 | | - | 1,605,687 | 246,020 | 60,000 | 257,020 | - | - | - | 2,168,727 |
| 40 | | | | | | | | | | | | |
| 41 | Facilities Maintenance | | | | | | | | | | | |
| 42 | Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. No provision for PSB in FY21 since repair will be in progress. | | | | | | | | | | | - |
| 43 | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | |
| 45 | | | | | | | | | | | | |
| 46 | Grand Total Police Department | 2,168,727 | | - | 1,605,687 | 246,020 | 60,000 | 257,020 | - | - | - | 2,168,727 |
| 47 | | | | | | | | | | | | |
| 48 | | | | | | | | | | | | |
| 49 | | | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | L | N | O |
|----|--|------------|---|-------------------------|-----------|-------------------------------|-------------|-----------|--------------|------------|--------|------------|
| 1 | City of Isle of Palms | | | | | | | | | | | |
| 2 | FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | Proposed Funding Source | | | | | | | | |
| 5 | | FY21 | | General | Capital | Muni Acc | Hospitality | State Acc | Beach Maint/ | Aisle of | Marina | Total |
| 6 | | Department | | Fund | Projects | Tax | Tax | Tax | Restoration/ | Palms | Fund | Budget All |
| 7 | | Requests | | | | | | | Preservation | Fund/Rec | | Funds |
| 8 | | | | | | | | | | Build Fund | | |
| 50 | Fire Department | | | | | | | | | | | |
| 51 | | | | | | | | | | | | |
| 52 | Capital Purchases | | | | | | | | | | | |
| 53 | Replace Pumper Truck purchased 5/20/03 (may be able to refurb for less \$) | 599,000 | | | 599,000 | from municipal lease proceeds | | | | | | 599,000 |
| 54 | Vehicle Radio Repls (only with failure) | 25,000 | | | 25,000 | | | | | | | 25,000 |
| 55 | Replace 2008 Ford F-150 | 35,000 | | | | 35,000 | | | | | | 35,000 |
| 56 | Replace 2008 Ford F-250 (only with failure) | 35,000 | | | | | 35,000 | | | | | 35,000 |
| 57 | Porta-Count machine for SCBA mask fit testing (only with failure) | 10,000 | | | | | 10,000 | | | | | 10,000 |
| 58 | Replace (1) personal watercraft (3 year rotation) | 14,000 | | | | | | 14,000 | | | | 14,000 |
| 59 | Repl (2) all terrain veh (ATVs) for beach patrol/missions (3 yr rotation) | 36,000 | | | | | 18,000 | 18,000 | | | | 36,000 |
| 60 | RAD-57 medical monitor for carbon monoxide & oxygen (only w/fail) | 5,000 | | | | | 5,000 | | | | | 5,000 |
| 61 | Cutters, spreader, hose and pump for "jaws of life" equip | 20,000 | | | | | 20,000 | | | | | 20,000 |
| 62 | 50% of Public Safety Building repair (Trident estimate +15%) | 1,951,727 | | | 1,519,687 | 216,020 | | 216,020 | | | | 1,951,727 |
| 63 | | | | | | | | | | | | |
| 64 | | 2,730,727 | | - | 2,143,687 | 251,020 | 88,000 | 248,020 | - | - | - | 2,730,727 |
| 65 | | | | | | | | | | | | |
| 66 | Facilities Maintenance | | | | | | | | | | | |
| 67 | Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. Fire Sta 2 ONLY in FY21 | 49,076 | | | 49,076 | | | | | | | 49,076 |
| 68 | | | | | | | | | | | | |
| 69 | | 49,076 | | - | 49,076 | - | - | - | - | - | - | 49,076 |
| 70 | | | | | - | | | | | | | |
| 71 | | | | | | | | | | | | |
| 72 | Grand Total Fire Department | 2,779,803 | | - | 2,192,763 | 251,020 | 88,000 | 248,020 | - | - | - | 2,779,803 |
| 73 | | | | | | | | | | | | |
| 74 | | | | | | | | | | | | |
| 75 | | | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | L | N | O |
|----|--|------------|---|-------------------------|-----------|----------|-------------|-----------|--------------|----------|--------|------------|
| 1 | City of Isle of Palms | | | | | | | | | | | |
| 2 | FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | Proposed Funding Source | | | | | | | | |
| 5 | | FY21 | | General | Capital | Muni Acc | Hospitality | State Acc | Beach Maint/ | Aisle of | Marina | Total |
| 6 | | Department | | Fund | Projects | Tax | Tax | Tax | Restoration/ | Palms | Fund | Budget All |
| 7 | | Requests | | | | | | | Preservation | Fund/Rec | | Funds |
| 8 | | | | | | | | | | | | |
| 76 | Public Works Department | | | | | | | | | | | |
| 77 | | | | | | | | | | | | |
| 78 | Capital Purchases | | | | | | | | | | | |
| 79 | Replace 2003 Mack Flatbed (PW 21) | 120,000 | | | 40,000 | 40,000 | | 40,000 | | | | 120,000 |
| 80 | Replace z-track mower for rights of way | 15,000 | | | | | 15,000 | | | | | 15,000 |
| 81 | Rehabilitate Waterway Blvd multi-use path | - | | | - | - | | - | | | | - |
| 82 | | | | | | | | | | | | |
| 83 | | 135,000 | | - | 40,000 | 40,000 | 15,000 | 40,000 | - | - | - | 135,000 |
| 84 | | | | | | | | | | | | |
| 85 | Facilities Maintenance | | | | | | | | | | | |
| | Building maintenance contingency - per PWD Director, the major components of the Hill Report will be addressed in FY19. Calculated as 1% of Public Wks | 12,607 | | | 12,607 | | | | | | | 12,607 |
| 86 | Building insured value. | | | | | | | | | | | |
| 87 | | 12,607 | | - | 12,607 | - | - | - | - | - | - | 12,607 |
| 88 | | | | | | | | | | | | |
| 89 | Drainage | | | | | | | | | | | |
| 90 | General drainage contingency for small projects | 70,000 | | | 70,000 | | | | | | | 70,000 |
| 91 | Repeat drainage work based on 3-year maintenance rotation | 198,288 | | | | 198,288 | | | | | | 198,288 |
| 92 | Small drainage projects as prioritized by Thomas & Hutton | - | | | | - | | | | | | - |
| 93 | Phase 3 Drainage construction | 2,900,000 | | | 2,900,000 | | | | | | | 2,900,000 |
| 94 | | | | | | | | | | | | |
| 95 | | 3,168,288 | | - | 2,970,000 | 198,288 | - | - | - | - | - | 3,168,288 |
| 96 | | | | | | | | | | | | |
| 97 | | | | | | | | | | | | |
| 98 | Grand Total Public Works Department | 3,315,895 | | - | 3,022,607 | 238,288 | 15,000 | 40,000 | - | - | - | 3,315,895 |
| 99 | | | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | L | N | O |
|-----|---|-------------------|---|--------------------------------|-----------------|-----------------|--------------------|------------------|---------------------|-----------------|---------------|-------------------|
| 1 | City of Isle of Palms | | | | | | | | | | | |
| 2 | FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | <i>Proposed Funding Source</i> | | | | | | | | |
| 5 | | FY21 | | General | Capital | Muni Acc | Hospitality | State Acc | Beach Maint/ | Aisle of | Marina | Total |
| 6 | | Department | | Fund | Projects | Tax | Tax | Tax | Restoration/ | Palms | Fund | Budget All |
| 7 | | Requests | | | | | | | Preservation | Fund/Rec | Fund | Funds |
| 8 | | | | | | | | | | | | |
| 100 | Building Department | | | | | | | | | | | |
| 101 | | | | | | | | | | | | |
| 102 | <u>Capital Purchases</u> | | | | | | | | | | | |
| 103 | | | | | | | | | | | | |
| 104 | <u>Facilities Maintenance</u> | | | | | | | | | | | |
| 105 | <i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building</i> | 12,163 | | | 12,163 | | | | | | | 12,163 |
| 106 | | | | | | | | | | | | |
| 107 | Grand Total Building Department | 12,163 | | - | 12,163 | - | - | - | - | - | - | 12,163 |
| 108 | | | | | | | | | | | | |
| 109 | | | | | | | | | | | | |
| 110 | Recreation Department | | | | | | | | | | | |
| 111 | | | | | | | | | | | | |
| 112 | <u>Capital Outlay</u> | | | | | | | | | | | |
| 113 | Add/Repl playground or outside scoreboard equip (only with failure) | 10,000 | | | | | | 10,000 | | | | 10,000 |
| 114 | Rec Trac software upgrade to cloud based version w/ online registration. Add'l annual fee of \$9k/yr for hosting & maintenance included in acct 10-4820.5026 | 30,000 | | | 30,000 | | | | | | | 30,000 |
| 115 | Replace bi-parting walk-draw curtain in Gym | 10,000 | | | 10,000 | | | | | | | 10,000 |
| 116 | Replace HVAC as needed (approx 15 total units) | 25,000 | | | 25,000 | | | | | | | 25,000 |
| 117 | Replace water fountains (1 interior & 1 exterior both w/ bottle filling and exterior with dog fountain) | 6,000 | | | | 6,000 | | | | | | 6,000 |
| 118 | Replace mechanical lift for changing ceiling lights and tiles | 10,000 | | | 10,000 | | | | | | | 10,000 |
| 119 | Replace floor scrubber | 6,000 | | | 6,000 | | | | | | | 6,000 |
| 120 | Repl lighting fixtures in Gym, Magnolia & Palmetto rooms w/ LED | 12,000 | | | 12,000 | | | | | | | 12,000 |
| 121 | Construct brick paver sidewalk adjacent to building (offset by engraved brick program and \$5k PARD grant) | 15,000 | | | 15,000 | | | | | | | 15,000 |
| 122 | | | | | | | | | | | | |
| 123 | | | | | | | | | | | | |
| 124 | Grand Total Recreation Department | 124,000 | | - | 108,000 | 6,000 | - | 10,000 | - | - | - | 124,000 |

| | A | B | C | D | E | F | G | H | I | L | N | O |
|-----|---|------------|---|-------------------------|----------|----------|-------------|-----------|--------------|----------|--------|------------|
| 1 | City of Isle of Palms | | | | | | | | | | | |
| 2 | FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | Proposed Funding Source | | | | | | | | |
| 5 | | FY21 | | General | Capital | Muni Acc | Hospitality | State Acc | Beach Maint/ | Aisle of | Marina | Total |
| 6 | | Department | | Fund | Projects | Tax | Tax | Tax | Restoration/ | Palms | Fund | Budget All |
| 7 | | Requests | | | | | | | Preservation | Fund/Rec | | Funds |
| 8 | | | | | | | | | | | | |
| 125 | | | | | | | | | | | | |
| 126 | | | | | | | | | | | | |
| 127 | | | | | | | | | | | | |
| 128 | Beaches and Front Beach Business District, including Public Restrooms, Parking Meters and Parking Lots | | | | | | | | | | | |
| 129 | | | | | | | | | | | | |
| 130 | <u>Capital Purchases</u> | | | | | | | | | | | |
| 131 | Replace/repair/add dune walkovers (approx 57 accesses) | 100,000 | | | | | | | 100,000 | | | 100,000 |
| 132 | Replace sections of white fencing around parking lots | 20,000 | | | | 20,000 | | | | | | 20,000 |
| 133 | Mobi Mat material to stabilize sand beach accesses | 30,000 | | | | | | | 30,000 | | | 30,000 |
| 134 | | 150,000 | | - | - | 20,000 | - | - | 130,000 | - | - | 150,000 |
| 135 | | | | | | | | | | | | |
| 136 | <u>Facilities Maintenance</u> | | | | | | | | | | | |
| 137 | Building maintenance contingency to proactively address issues as needed - initially calculated as 1% of insured value for Front Beach facilities incl Restroom (\$8,224), but add'l funds were added to ensure a high level of maintenance in the renovated restroom | 20,000 | | | | | | 20,000 | | | | 20,000 |
| 138 | | | | | | | | | | | | |
| 139 | <u>Assign Fund Balance for Future Expenditures</u> | | | | | | | | | | | |
| 140 | Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd. | 75,000 | | | | 25,000 | 25,000 | 25,000 | | | | 75,000 |
| 141 | | | | | | | | | | | | |
| 142 | | | | | | | | | | | | |
| 143 | Grand Total Front Beach | 245,000 | | - | - | 45,000 | 25,000 | 45,000 | 130,000 | - | - | 245,000 |
| 144 | | | | | | | | | | | | |
| 145 | | | | | | | | | | | | |
| 146 | Breach Inlet Boat Ramp | | | | | | | | | | | |
| 147 | | | | | | | | | | | | |
| 148 | | - | | | | - | | | | | | - |
| 149 | Grand Total Breach Inlet Boat Ramp | - | | - | - | - | - | - | - | - | - | - |
| 150 | | | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | L | N | O |
|-----|--|-------------------|---|--------------------------------|-----------------|-----------------|--------------------|------------------|---------------------|-----------------|------------------|-------------------|
| 1 | City of Isle of Palms | | | | | | | | | | | |
| 2 | FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | <i>Proposed Funding Source</i> | | | | | | | | |
| 5 | | FY21 | | General | Capital | Muni Acc | Hospitality | State Acc | Beach Maint/ | Isle of | Marina | Total |
| 6 | | Department | | Fund | Projects | Tax | Tax | Tax | Restoration/ | Palms | Fund | Budget All |
| 7 | | Requests | | | | | | | Preservation | Fund/Rec | Fund | Funds |
| 8 | | | | | | | | | | | | |
| 151 | Beach Restoration and Monitoring | | | | | | | | | | | |
| 152 | | | | | | | | | | | | |
| 153 | Post storm sand scraping/emergency berm repair (only if needed) | 250,000 | | | | | | | 250,000 | | | 250,000 |
| 154 | Required post project monitoring (years 2-5 per CSE contract) | 39,394 | | | | | | | 39,394 | | | 39,394 |
| 155 | Ongoing monitoring of shoreline | 35,000 | | | | | | | 35,000 | | | 35,000 |
| 156 | | | | | | | | | | | | |
| 157 | | | | | | | | | | | | |
| 158 | Grand Total Beach Maintenance | 324,394 | | - | - | - | - | - | 324,394 | - | - | 324,394 |
| 159 | | | | | | | | | | | | |
| 160 | Isle of Palms Marina | | | | | | | | | | | |
| 161 | | | | | | | | | | | | |
| 162 | <u>Capital Purchases</u> | | | | | | | | | | | |
| 163 | Marina dock construction | 2,875,000 | | | | | | | | | 2,875,000 | 2,875,000 |
| 164 | Re-coat marina bulkhead | 334,000 | | | | | | | | | 334,000 | 334,000 |
| 165 | | | | | | | | | | | | |
| 166 | | 3,209,000 | | - | - | - | - | - | - | - | 3,209,000 | 3,209,000 |
| 167 | | | | | | | | | | | | |
| 168 | <u>Facilities Maintenance</u> | | | | | | | | | | | |
| 169 | Marina maintenance contingency for common areas not covered by leases. Calculated as 1% of insured boat ramp, bulkhead and dock value. | 51,003 | | | | | | | | | 51,003 | 51,003 |
| 170 | | | | | | | | | | | | |
| 171 | | 51,003 | | - | - | - | - | - | - | - | 51,003 | 51,003 |
| 172 | | | | | | | | | | | | |
| 173 | | | | | | | | | | | | |
| 174 | Grand Total Marina | 3,260,003 | | - | - | - | - | - | - | - | 3,260,003 | 3,260,003 |
| 175 | | | | | | | | | | | | |
| 176 | | | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | L | N | O |
|-----|---|------------|---|-------------------------|-----------|----------|-------------|-----------|--------------|----------|-----------|------------|
| 1 | City of Isle of Palms | | | | | | | | | | | |
| 2 | FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | Proposed Funding Source | | | | | | | | |
| 5 | | FY21 | | General | Capital | Muni Acc | Hospitality | State Acc | Beach Maint/ | Aisle of | Marina | Total |
| 6 | | Department | | Fund | Projects | Tax | Tax | Tax | Restoration/ | Palms | Fund | Budget All |
| 7 | | Requests | | | | | | | Preservation | Fund/Rec | | Funds |
| 8 | | | | | | | | | | | | |
| 177 | Bonded Debt Service- Principal & Interest | | | | | | | | | | | |
| 178 | | | | | | | | | | | | |
| 179 | 2003 Rec Expansion GO Bond - principal | 210,000 | | 126,000 | | 84,000 | | | | | | 210,000 |
| 180 | 2003 Rec Expansion GO Bond - interest | 10,584 | | 6,350 | | 4,234 | | | | | | 10,584 |
| 181 | 2006 Fire Station #2 GO Bond - principal | 215,000 | | 86,000 | | | 129,000 | | | | | 215,000 |
| 182 | 2006 Fire Station #2 GO Bond - interest | 27,636 | | 11,054 | | | 16,582 | | | | | 27,636 |
| 183 | 2008 Public Safety Building GO Bond - principal | 375,000 | | 375,000 | | | | | | | | 375,000 |
| 184 | 2008 Public Safety Building GO Bond - interest | 132,480 | | 132,480 | | | | | | | | 132,480 |
| 185 | 2019 75' Ladder Truck Muni Lease - principal (10Yrs @ 4%) | 73,586 | | | | | | 70,756 | | | | 70,756 |
| 186 | 2019 75' Ladder Truck Muni Lease - interest (10Yrs @ 4%) | 31,150 | | | | | | 33,980 | | | | 33,980 |
| 187 | 2021 Pumper Truck Muni Lease - | 49,891 | | | | 49,891 | | | | | | 49,891 |
| 188 | 2021 Pumper Truck Muni Lease - | 23,960 | | | | 23,960 | | | | | | 23,960 |
| 189 | 2021 Drainage Phase 3 principal (15 Yrs @ 4%) | 144,850 | | 144,850 | | | | | | | | 144,850 |
| 190 | 2021 Drainage Phase 3 interest (15 Yrs @ 4%) | 116,000 | | 116,000 | | | | | | | | 116,000 |
| 191 | 2021 Marina Dock Replace Revenue Bond - principal (15 Yrs @ 4%) | 160,240 | | | | | | 120,180 | | | 40,060 | 160,240 |
| 192 | 2021 Marina Dock Replace Revenue Bond - interest (15 Yrs @ 4%) | 128,360 | | | | | | 96,270 | | | 32,090 | 128,360 |
| 193 | | | | | | | | | | | | |
| 194 | Debt Totals by Year | 1,698,737 | | 997,735 | - | 162,085 | 145,582 | 321,186 | - | - | 72,150 | 1,698,737 |
| 195 | | | | 59% | 0% | 10% | 9% | 19% | 0% | 0% | 4% | 100% |
| 196 | | | | | | | | | | | | |
| 197 | | | | | | | | | | | | |
| 198 | SUMMARY BY CATEGORY | | | | | | | | | | | |
| 199 | | | | | | | | | | | | |
| 200 | Total Capital Items | 8,857,454 | | - | 4,237,374 | 563,040 | 163,000 | 555,040 | 130,000 | - | 3,209,000 | 8,857,454 |
| 201 | Total Facility Maintenance | 157,012 | | - | 86,009 | - | - | 20,000 | - | - | 51,003 | 157,012 |
| 202 | Total Drainage | 3,168,288 | | - | 2,970,000 | 198,288 | - | - | - | - | - | 3,168,288 |
| 203 | Total Beach Maintenance | 324,394 | | - | - | - | - | - | 324,394 | - | - | 324,394 |
| 204 | Total Assignments of Fund Balance for Future Projects | 75,000 | | - | - | 25,000 | 25,000 | 25,000 | - | - | - | 75,000 |
| 205 | Total Bond and Loan Payments | 1,698,737 | | 997,735 | - | 162,085 | 145,582 | 321,186 | - | - | 72,150 | 1,698,737 |
| 206 | Total all expenditures and Fund Bal assignments on this schedule | 14,280,885 | | 997,735 | 7,293,383 | 948,413 | 333,582 | 921,226 | 454,394 | - | 3,332,153 | 14,280,885 |
| 207 | Percentage of Total by Fund | | | 7% | 51% | 7% | 2% | 6% | 3% | 0% | 23% | 100% |

| | | | | | | | | | | | | | |
|----|---|--|----------------------------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | A | B | C | D | E | F | G | H | I | J | K | L | M |
| 1 | City of Isle of Palms 10-Year Capital Plan | | | | | | | | | | | | |
| 2 | Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets** | | | | | | | | | | | | |
| 3 | Draft #1 | | Total Needs from All Funds | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | Total | | FY 21 | | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 |
| 6 | Fleet | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | |
| 9 | | General Government | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | |
| 11 | | Audio Visual/projector system for Council Chamber | | | | | 25,000 | | | | | 30,000 | |
| 12 | | City Hall parking lot fence replacement | | | 18,000 | | | | | | | | |
| 13 | | Radio Replacements - repl w/ failure using old radios fr PD/FD | | | | | | | | | | | |
| 14 | | Replace framing and metal doors at City Hall | 15,000 | | | | | | | | | | |
| 15 | | New telephone system | | | | | | 30,000 | | | | | |
| 16 | | Replace City Hall generator (evaluate in FY30) | | | | | | | | | | | |
| 17 | | Court software replacement | 30,000 | | | | | | | | | | |
| 18 | | Replace HVAC units | | | | | | | | | | | |
| 19 | | Replace message boards at Connector and Breach Inlet | | | | | | 25,000 | | | | | |
| 20 | | Rebudget FY20 expense related to Forest Trail residence fully offset by FEMA Flood Mitigation grant | 295,000 | | | | | | | | | | |
| 21 | | Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave | | | | | | | | | 75,000 | | |
| 22 | | | | | | | | | | | | | |
| 23 | | Subtotal Capital | 340,000 | | 18,000 | - | 25,000 | 55,000 | - | - | 75,000 | 30,000 | - |
| 24 | | | | | | | | | | | | | |
| 25 | | Facilities Maintenance | | | | | | | | | | | |
| 26 | | Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building | 12,163 | | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 |
| 27 | | | | | | | | | | | | | |
| 28 | | Subtotal Facilities Maintenance | 12,163 | | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 |
| 29 | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | |
| 31 | - | Grand Total General Government | 352,163 | | 30,163 | 12,163 | 37,163 | 67,163 | 12,163 | 12,163 | 87,163 | 42,163 | 12,163 |
| 32 | | | | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | J | K | L | M |
|----|-----------------|--|-----------------------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1 | | City of Isle of Palms 10-Year Capital Plan | | | | | | | | | | | |
| 2 | | Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets** | | | | | | | | | | | |
| 3 | Draft #1 | | Total Needs from All Funds | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | Total | | | | | | | | | | | | |
| 6 | Fleet | | FY 21 | | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 |
| 7 | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | |
| 33 | | Police Department | | | | | | | | | | | |
| 34 | | | | | | | | | | | | | |
| 35 | | <i>Past practice was to replace patrol vehicles and SUVs in the 6th year - this budget moves that replacement rotation to 7 years. We will evaluate this practice as time goes by.</i> | | | | | | | | | | | |
| 36 | 19 | Replace patrol SUVs | 82,000 | | 123,000 | 123,000 | 123,000 | 123,000 | 82,000 | | | 123,000 | 123,000 |
| 37 | 4 | Replace patrol F150 pickup trucks | - | | | | | | | 86,000 | 86,000 | | |
| 38 | 1 | Replace beach services 4WD pickup 2012 Chevy Colorado | 30,000 | | | | | | | | 33,000 | | |
| 39 | 1 | Replace ACO 4WD Pickup Truck | | | | | | | | 36,000 | | | |
| 40 | 1 | Replace Pickup Truck for parking management | | | | | | | 33,000 | | | | |
| 41 | 1 | Replace beach services utility 4x4 ATV adding a plow attachment | 20,000 | | | | | | | 22,000 | | | |
| 42 | 4 | Replace low speed vehicles (LSVs) for parking mgt & beach services | | | 17,000 | | 17,000 | | 17,000 | | 17,000 | | 17,000 |
| 43 | | Replace Front Beach surveillance system | | | | | | 35,000 | | | | | |
| 44 | | Replace recording equipment | | | | | | | 30,000 | | | | |
| 45 | | Replace 12 ticket writer tablets/printers for parking enforcement | 22,000 | | | | | 25,000 | | | | 28,000 | |
| 46 | | Replace computer server (3-year replacement) w/ backup sys | 15,000 | | | 17,000 | 17,000 | | 18,000 | 18,000 | | | 20,000 |
| 47 | | Replace PD radios (in-car & walkies) purch FY19 | | | | | | | | | 250,000 | | |
| 48 | | Replace speed radar & trailer | | | | | | 11,000 | | | | | |
| 49 | | Replace body worn cameras (bwc) for all officers (3 year repl) | | | | 33,000 | | | 35,000 | | | | |
| 50 | | Repl in-car cameras (coordinate with body-worn cameras) | 18,000 | | 24,000 | 24,000 | 24,000 | 18,000 | 30,000 | 18,000 | 24,000 | 24,000 | 24,000 |
| 51 | | Replace body worn camera (bwc) & in-car camera server/printer | | | 10,000 | | | | | 15,000 | | | |
| 52 | | Replace 7 traffic counters located at Connector & Breach Inlet | | | | 22,000 | | | | 25,000 | | | |
| 53 | | Replace HVAC units | | | | | | | | | | | |
| 54 | | Records Management System | 30,000 | | | | | | | | | | |
| 55 | | 50% of Public Safety Building repair (Trident estimate +15%) | 1,951,727 | | | | | | | | | | |
| 56 | | | | | | | | | | | | | |
| 57 | 31 | Subtotal Capital | 2,168,727 | | 174,000 | 219,000 | 181,000 | 212,000 | 245,000 | 220,000 | 410,000 | 175,000 | 184,000 |
| 58 | | | | | | | | | | | | | |
| 59 | | Facilities Maintenance | | | | | | | | | | | |
| 60 | | <i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. No provision during PSB repair project.</i> | | | 44,543 | 44,543 | 44,543 | 44,543 | 44,543 | 44,543 | 44,543 | 44,543 | 44,543 |
| 61 | | Subtotal Facilities Maintenance | - | | 44,543 | 44,543 | 44,543 | 44,543 | 44,543 | 44,543 | 44,543 | 44,543 | 44,543 |
| 62 | | | | | | | | | | | | | |
| 63 | 31 | Grand Total Police Department | 2,168,727 | | 218,543 | 263,543 | 225,543 | 256,543 | 289,543 | 264,543 | 454,543 | 219,543 | 228,543 |
| 64 | | | | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | J | K | L | M |
|-----|-----------------|--|-----------------------------------|---|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1 | | City of Isle of Palms 10-Year Capital Plan | | | | | | | | | | | |
| 2 | | Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets** | | | | | | | | | | | |
| 3 | Draft #1 | | Total Needs from All Funds | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | Total | | | | | | | | | | | | |
| 6 | Fleet | | FY 21 | | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 |
| 7 | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | |
| 65 | | Fire Department | | | | | | | | | | | |
| 66 | | <i>Past practice was to replace pickup trucks in the 6th year - this budget moves that replacement rotation to 7 years. We will evaluate this practice as time goes by.</i> | | | | | | | | | | | |
| 68 | 1 | Replace Pumper Truck purchased 5/20/03 | 599,000 | | (may be able to refurbish) | | | | | | | | |
| 69 | 1 | Replace E-1 Pumper Truck purchased 7/17/09 | | | | | | | | 715,000 | | | |
| 70 | 1 | Replace Rescue Truck purchased in FY16, replace in approx FY31 | | | | | | | | | | | |
| 71 | 1 | Replace 95' Ladder Truck refurbished in FY20 | | | | | | | | | | | |
| 72 | 1 | Replace 75' Ladder Truck purchased in FY20 | | | | | | | | | | | |
| 73 | 1 | Replace 2008 Ford F-150 | 35,000 | | | | | | | | 36,000 | | |
| 74 | 1 | Replace 2008 Ford F-250 (only with failure) | 35,000 | | | | | | | | 36,000 | | |
| 75 | 1 | Replace 2014 Ford F-150 | | | 35,000 | | | | | | | 36,000 | |
| 76 | 1 | Replace 2016 Ford F-150 | | | | 35,000 | | | | | | | 36,000 |
| 77 | 1 | Replace 2019 Ford F-150 | | | | | | | 35,500 | | | | |
| 78 | | 2 Mobile radio repeaters (one per ladder truck) | | | 34,000 | | | | | | 35,000 | | |
| 79 | | One Thermal imaging camera (we have 4) in future repl all at once | | | | | | | 60,000 | | | | |
| 80 | | Vehicle Radio Repls (with failure only) | 25,000 | | | | | | | | | | |
| 81 | | Porta-Count machine for SCBA mask fit testing (only with failure) | 10,000 | | | | | | | | | | |
| 82 | | Replace 8 mobile data terminals (MDTs) | | | | 52,000 | | | | | | | |
| 83 | 1 | Replace 10' rubber boat purchased in FY18 and motor | | | | | | | 30,000 | | | | |
| 84 | 2 | Replace personal watercraft (3 year rotation) | 14,000 | | | 15,000 | 15,000 | | 16,000 | 16,000 | | 17,000 | 17,000 |
| 85 | 1 | Replace Avon rubber boat and motor purch in FY19 | | | | | | | | 25,000 | | | |
| 86 | 1 | Replace 1995 aluminum boat and motor | | | | | | | | | 35,000 | | |
| 87 | | Replace fire pump for boat and marina fires | | | | 18,000 | | | | | | | |
| 88 | 1 | Replace rescue boat | | | 65,000 | | | | | | | | |
| 89 | | RAD-57 medical monitor for carbon monoxide & oxygen (only w/fail) | 5,000 | | | 6,000 | | | 7,000 | | | 8,000 | |
| 90 | | Cutters, spreader, hose and pump for "jaws of life" equip | 20,000 | | | | | | | | | | |
| 91 | | Two Ram extrication devices | | | | | | | | | 10,000 | | |
| 92 | | New airbags and hoses for vehicle accident extrications | | | | | | 10,000 | | | | | |
| 93 | 3 | Repl all terrain veh (ATVs) for beach patrol/missions (3 yr rotation) | 36,000 | | 18,000 | | 38,000 | 19,000 | | 40,000 | 20,000 | | 45,000 |
| 94 | | Two (2) portable hydrants to be mounted on ladder trucks | | | | | 5,000 | | | | | | |
| 95 | | Two (2) portable deck guns to be mounted on pumper trucks | | | | | 10,000 | | | | | | |
| 96 | | Repl 28 SCBA (self contained breathing apparatus) (Deferred to FY22 - Funds have been saved in previous years for this purchase) | | | 200,000 | | | | | | | | |
| 97 | | Replace HVAC units | | | | | | | | | | | |
| 98 | | 50% of Public Safety Building repair (Trident estimate +15%) | 1,951,727 | | | | | | | | | | |
| 99 | | | | | | | | | | | | | |
| 100 | | Subtotal Capital | 2,730,727 | | 352,000 | 126,000 | 68,000 | 29,000 | 148,500 | 796,000 | 172,000 | 61,000 | 98,000 |
| 101 | | | | | | | | | | | | | |
| 102 | | Facilities Maintenance | | | | | | | | | | | |
| 103 | | Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. Fire Sta 2 ONLY in FY21 | 49,076 | | 93,620 | 93,620 | 93,620 | 93,620 | 93,620 | 93,620 | 93,620 | 93,620 | 93,620 |
| 104 | | Subtotal Facilities Maintenance | 49,076 | | 93,620 | 93,620 | 93,620 | 93,620 | 93,620 | 93,620 | 93,620 | 93,620 | 93,620 |
| 105 | | | | | | | | | | | | | |
| 106 | 19 | Grand Total Fire Department | 2,779,803 | | 445,620 | 219,620 | 161,620 | 122,620 | 242,120 | 889,620 | 265,620 | 154,620 | 191,620 |

| | A | B | C | D | E | F | G | H | I | J | K | L | M |
|-----|-----------------|--|-----------------------------------|---|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1 | | City of Isle of Palms 10-Year Capital Plan | | | | | | | | | | | |
| 2 | | Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets** | | | | | | | | | | | |
| 3 | Draft #1 | | Total Needs from All Funds | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | Total | | | | | | | | | | | | |
| 6 | Fleet | | FY 21 | | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 |
| 7 | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | |
| 107 | | Public Works Department | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | |
| 109 | 1 | 1998 Mack <i>(PW14) (currently used for miscellaneous work, will not be replaced when it fails)</i> | | | | | | | | | | | |
| 110 | 1 | Replace 2006 Mack w/ 20yd Packer <i>(PW2)</i> | | | | 170,000 | | | | | | | |
| 111 | 1 | Replace 2008 Mack w/ 31yd Loadmaster Packer <i>(PW22)</i> | | | | | | 255,000 | | | | | |
| 112 | 1 | Replace 2009 Mack w/ 31yd Loadmaster Packer <i>(PW24)</i> | | | | | | | | | 270,000 | | |
| 113 | 1 | Replace 2014 Mack w/ 30yd Packer <i>(PW26) in FY30</i> | | | | | | | | | | | |
| 114 | 1 | Replace 2016 Mack w/ 30yd Packer <i>(PW16) in FY31</i> | | | | | | | | | | | |
| 115 | 1 | Replace 2018 Mack w/ 30yd Packer <i>(PW28) in FY33</i> | | | | | | | | | | | |
| 116 | 1 | Replace 2006 Caterpillar trash loader | | | | | 158,000 | | | | | | |
| 118 | 1 | 2002 Mack Flatbed (PW 18) <i>(keep as spare to help with yard debris, re-evaluate before replacing)</i> | | | | | | | | | | | |
| 119 | 1 | Replace 2003 Mack Flatbed (PW 21) | 120,000 | | | | | | | | | | |
| 120 | 1 | Replace 2018 Mack Flatbed (PW 27) (repl in approx FY33) | | | | | | | | | | | |
| 121 | 1 | Replace 2012 F150 4x4 | | | 35,000 | | | | | | | 38,000 | |
| 122 | 1 | Replace 2014 F150 4x4 | | | | 35,000 | | | | | | | 38,000 |
| 123 | 1 | Replace 2016 Ford F350 4x4 with hopper | | | | | 48,000 | | | | | | |
| 124 | 1 | Replace 2017 Ford F250 with hopper | | | | | | 37,000 | | | | | |
| 125 | 1 | Replace 2019 Dodge Ram 1500 4x4 | | | | | | | 37,000 | | | | |
| 126 | 1 | Replace 2019 Dodge Ram 1500 4x4 w/ 6 ft bed | | | | | | | | 37,000 | | | |
| 127 | | Radio Replacements - replace w/ failure using old PD/FD radios | | | | | | | | | | | |
| 128 | | Replace four 4-in flood water pumps as needed | | | 20,000 | | | | | | | | |
| 129 | | Replace z-track mower for rights of way | 15,000 | | | | | | | 20,000 | | | |
| 130 | | Rehabilitate Waterway Blvd multi-use path | | | 275,000 | | | | | | | | |
| 131 | | Replace Skid Steer purchased in FY16 | | | 60,000 | | | | | | | | |
| 132 | | Replace Fuel management system purchased in FY12 | | | | | 40,000 | | | | | | |
| 133 | | Repl front beach trash compactor purchased in FY15 | | | | | | | | 60,000 | | | |
| 134 | | Replace HVAC units | | | | | | | | | | | |
| 136 | 17 | | 135,000 | | 390,000 | 205,000 | 246,000 | 292,000 | 37,000 | 117,000 | 270,000 | 38,000 | 38,000 |
| 137 | | | | | | | | | | | | | |
| 138 | | Facilities Maintenance | | | | | | | | | | | |
| 139 | | <i>Building maintenance contingency - per PWD Director, the major components of the Hill Report will be addressed in FY19. Calculated as 1% of Public Wks Building insured value including new wash station.</i> | 12,607 | | 12,607 | 12,607 | 12,607 | 12,607 | 12,607 | 12,607 | 12,607 | 12,607 | 12,607 |
| 140 | | Subtotal Facilities Maintenance | 12,607 | | 12,607 | 12,607 | 12,607 | 12,607 | 12,607 | 12,607 | 12,607 | 12,607 | 12,607 |
| 141 | | | | | | | | | | | | | |
| 142 | | Drainage | | | | | | | | | | | |
| 143 | | General drainage contingency for small projects | 70,000 | | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| 144 | | Small drainage projects as prioritized by Thomas & Hutton | | | 500,000 | | | | | | | | |
| 145 | | Repeat drainage work based on 3-year maintenance rotation | 198,288 | | 187,038 | 184,538 | 198,288 | 187,038 | 184,538 | 198,288 | 187,038 | 184,538 | 198,288 |
| 146 | | Phase 3 Drainage (eng & permitting in FY20, construction in FY21) | 2,900,000 | | - | - | - | - | - | - | - | - | - |
| 147 | | Subtotal Drainage | 3,168,288 | | 757,038 | 254,538 | 268,288 | 257,038 | 254,538 | 268,288 | 257,038 | 254,538 | 268,288 |
| 148 | | | | | | | | | | | | | |
| 153 | | Grand Total Public Works Department | 3,315,895 | | 1,159,645 | 472,145 | 526,895 | 561,645 | 304,145 | 397,895 | 539,645 | 305,145 | 318,895 |

| | A | B | C | D | E | F | G | H | I | J | K | L | M |
|-----|---|---|-----------------------------------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 | City of Isle of Palms 10-Year Capital Plan | | | | | | | | | | | | |
| 2 | Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets** | | | | | | | | | | | | |
| 3 | Draft #1 | | Total Needs from All Funds | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | Total | | | | | | | | | | | | |
| 6 | Fleet | | FY 21 | | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 |
| 7 | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | |
| 154 | | | | | | | | | | | | | |
| 155 | | Building Department | | | | | | | | | | | |
| 156 | | | | | | | | | | | | | |
| 157 | 1 | Replace pickup truck purchased in FY18 | | | | | 35,000 | | | | | | |
| 158 | | Replace HVAC units | | | | | | | | | | | |
| 159 | | | | | | | | | | | | | |
| 160 | 1 | Subtotal Capital | - | | - | - | 35,000 | - | - | - | - | - | - |
| 161 | | | | | | | | | | | | | |
| 162 | | Facilities Maintenance | | | | | | | | | | | |
| 163 | | <i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building</i> | 12,163 | | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 |
| 164 | | Subtotal Facilities Maintenance | 12,163 | | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 |
| 165 | | | | | | | | | | | | | |
| 166 | | Grand Total Building Department | 12,163 | | 12,163 | 12,163 | 47,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 |
| 167 | | | | | | | | | | | | | |
| 168 | | | | | | | | | | | | | |
| 169 | | Recreation Department | | | | | | | | | | | |
| 170 | | | | | | | | | | | | | |
| 171 | | Add/Repl playground or outside scoreboard equip (only with failure) | 10,000 | | 15,000 | 40,000 | 15,000 | 15,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 172 | | Replace basketball scoreboard in gymnasium | | | | | | | 7,000 | | | | |
| 173 | | Rec Trac software upgrade to cloud based version w/ online regis. Add'l annual fee of \$9k/yr for hosting & maintenance included in acct 10-4820.5026 | 30,000 | | | | | | | | | | |
| 174 | | Acoustical Panels for Gymnasium | | | 30,000 | | | | | | | | |
| 175 | 1 | Replace Rec-1 SUV (defer to FY22) | | | 29,000 | | | | | | | | |
| 176 | | Replace Toro Groomer (defer to FY22) | | | 14,000 | | | | | | | | |
| 177 | 1 | Replace golf cart | | | | 7,000 | | | 8,000 | | | 9,000 | |
| 178 | | Replace computer server for RecTrak or security cameras | | | | 7,000 | 7,000 | | | 8,000 | | | 9,000 |
| 179 | 1 | Repl FY18 2018 Ford F-150 | | | | | 36,000 | | | | | | |
| 180 | | Replace Bi-Parting walk-draw curtain in Gym | 10,000 | | | | | | | | | | |
| 181 | | Replace water fountains (1 interior & 1 exterior both w/ bottle filling and exterior with dog fountain) | 6,000 | | 5,000 | | | 5,000 | | | 5,000 | | |
| 182 | | Soccer Goals (defer to FY22) | | | 6,000 | | 6,000 | | | 6,000 | | | 7,000 |
| 183 | | Replace HVAC as needed (approx 15 total units) | 25,000 | | 25,000 | 25,000 | 50,000 | 25,000 | 25,000 | 25,000 | 50,000 | 25,000 | 25,000 |
| 184 | | Replace phone system | | | | | | | | 12,000 | | | |
| 185 | | Construct sand volley ball court | | | | | | 27,000 | | | | | |
| 186 | | Replace Lift for changing ceiling lights and tiles | 10,000 | | | | | | | | | 12,000 | |
| 187 | | Replace Floor Scrubber | 6,000 | | | | | | | | 8,000 | | |
| 188 | | Replace lights on soccer field (installed FY17 w/ 25yr warranty) | | | | | | | | | | | |
| 189 | | Replace interior basketball goals with retractable system (FY40) | | | | | | | | | | | |
| 190 | | John Deere Z-TRAK mower | | | 14,000 | | | 15,000 | | | 16,000 | | |
| 191 | | Replace Tennis Fencing | | | | | 17,000 | | | | | | |
| 192 | | Covered walkway to front entrance | | | | | | 250,000 | | | | | |

| | | | | | | | | | | | | | |
|-----|---|--|----------------------------|---|---------|---------|---------|---------|-----------|--------|--------|-----------|--------|
| | A | B | C | D | E | F | G | H | I | J | K | L | M |
| 1 | City of Isle of Palms 10-Year Capital Plan | | | | | | | | | | | | |
| 2 | Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets** | | | | | | | | | | | | |
| 3 | Draft #1 | | Total Needs from All Funds | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | Total | | FY 21 | | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 |
| 6 | Fleet | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | |
| 193 | | Recreation Continued | | | | | | | | | | | |
| 194 | | | | | | | | | | | | | |
| 195 | | Replace Christmas Tree for Front Beach area | | | | | 20,000 | | | | | | |
| 196 | | Replace sound system speakers | | | 10,000 | | | | | | | | |
| 197 | | Replace fencing on Softball Field | | | | | | | 50,000 | | | | |
| 198 | | Replace Fencing on Baseball Field | | | | | | | | 25,000 | | | |
| 199 | | Replace John Deere Tractor (defer to FY23) | | | | 20,000 | | | | | | | |
| 200 | | Repl lighting fixtures in Gym, Magnolia & Palmetto rooms w/ LED | 12,000 | | | | | | | | | | |
| 201 | | Purchase generator | | | | | | 150,000 | | | | | |
| 202 | | Replace 4 outdoor basketball goals and posts | | | | | | | 20,000 | | | | |
| 203 | | Radio Replacements (FY29) | | | | | | | | | | 20,000 | |
| 204 | | Replace Picnic Shelter | | | | 40,000 | | | | | | | |
| 205 | | Replace baseball, softball, tennis & bball lights (FY37) | | | | | | | | | | | |
| 206 | | Construct brick paver sidewalk adjacent to building (offset by engraved brick program and \$5k PARD grant) | 15,000 | | | | | | | | | | |
| 207 | | Create public WiFi for Rec building and grounds | | | | | | | | | | | |
| 208 | | Construct fitness room expansion | | | | | | | 675,000 | | | | |
| 209 | | Equipment for fitness room expansion | | | | | | | 120,000 | | | | |
| 210 | | Reconstruct 2 Tennis Courts | | | | | | | 120,000 | | | | |
| 211 | | Rehabilitate softball, baseball and multipurpose fields (FY30+) | | | | | | | | | | | |
| 212 | | Construct gymnasium in accordance with Master Plan | | | | | | | | | | 3,750,000 | |
| 213 | | Community Swimming Pool conceptual design | | | 15,000 | | | | | | | | |
| 214 | | Install outdoor National Fitness Court (pursuing \$30k grant to offset cost + possible corporate & private donations) | | | 270,000 | | | | | | | | |
| 215 | | | | | | | | | | | | | |
| 216 | 3 | Total Recreation Department Capital Expenditures | 124,000 | | 433,000 | 139,000 | 151,000 | 487,000 | 1,045,000 | 96,000 | 99,000 | 3,836,000 | 61,000 |
| 217 | | | | | | | | | | | | | |
| 218 | | Facilities Maintenance | | | | | | | | | | | |
| 219 | | 1% of Rec Dept insured value = \$67,189; however, since Rec Dept has maint staff the Rec facilities are already well maintained and Rec Director advises add'l maint contingency is not needed at this time. | | | | | | | | | | | |
| 220 | | Subtotal Facilities Maintenance | - | | - | - | - | - | - | - | - | - | - |
| 221 | | | | | | | | | | | | | |
| 222 | | Grand Total Recreation Department | 124,000 | | 433,000 | 139,000 | 151,000 | 487,000 | 1,045,000 | 96,000 | 99,000 | 3,836,000 | 61,000 |
| 223 | | | | | | | | | | | | | |
| 224 | | | | | | | | | | | | | |

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|-----|---|---|-----------------------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
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| 4 | | | | | | | | | | | | | |
| 5 | Total | | | | | | | | | | | | |
| 6 | Fleet | | FY 21 | | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 |
| 7 | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | |
| 225 | | Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers | | | | | | | | | | | |
| 226 | | | | | | | | | | | | | |
| 227 | | Replace 5 Parking Meter Kiosks purchased used in FY18 | | | | | | | 75,000 | | | | |
| 228 | | Replace 7 Parking Meter Kiosks in Lots purchased in FY16 & FY17 | | | | | | 105,000 | | | | | |
| 229 | | Repl white fencing (110 LFt at Ocean Villas & 160 LFt across fr WJ) | 20,000 | | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 230 | | Repl/repair/add dune walkovers (approx 57 accesses) | 100,000 | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 231 | | Mobi Mat material to stabilize beach accesses as needed | 30,000 | | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 232 | | Replace (12) streetlight fixtures | | | 96,000 | | | | | | | | |
| 233 | | Replace Front Beach irrigation system & repair associated infrastructure | | | | | | | | | 175,000 | | |
| 234 | | Add, replace or rehabilitate public art | | | | 10,000 | | | 10,000 | | | 10,000 | |
| 235 | | Resurface City-owned portion of Ocean Blvd | | | | | | | | | | | |
| 236 | | | | | | | | | | | | | |
| 237 | | Subtotal Capital | 150,000 | | 246,000 | 160,000 | 150,000 | 255,000 | 235,000 | 150,000 | 325,000 | 160,000 | 150,000 |
| 238 | | | | | | | | | | | | | |
| 239 | | Facilities Maintenance | | | | | | | | | | | |
| 240 | | <i>Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$8224. Given high-traffic nature of this facility, provision incr to \$20k</i> | 20,000 | | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 241 | | Subtotal Facilities Maintenance | 20,000 | | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 242 | | | | | | | | | | | | | |
| 243 | | Assign Fund Balance for Future Expenditures | | | | | | | | | | | |
| 244 | | <i>Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.</i> | 75,000 | | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 245 | | Subtotal Assignment of Fund Balance | 75,000 | | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 246 | | | | | | | | | | | | | |
| 247 | | Grand Total Front Beach | 245,000 | | 341,000 | 255,000 | 245,000 | 350,000 | 330,000 | 245,000 | 420,000 | 255,000 | 245,000 |
| 248 | | | | | | | | | | | | | |
| 249 | | Breach Inlet Boat Ramp | | | | | | | | | | | |
| 250 | | | | | | | | | | | | | |
| 251 | | Rehabilitate concrete ramp (last done in FY00) | | | | 50,000 | | | | | | | |
| 252 | | Replace boat ramp gate | | | | 10,000 | | | | | | | |
| 253 | | Subtotal Capital | - | | - | 60,000 | - | - | - | - | - | - | - |
| 254 | | | | | | | | | | | | | |
| 255 | | Grand Total Breach Inlet Boat Ramp | - | | - | 60,000 | - | - | - | - | - | - | - |
| 256 | | | | | | | | | | | | | |

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|-----|----------|--|----------------------------|---|---------|---------|-----------|------------|---------|---------|---------|---------|--------|
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| 4 | | | | | | | | | | | | | |
| 5 | Total | | FY 21 | | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 |
| 6 | Fleet | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | |
| 257 | | Beach Maintenance and Monitoring | | | | | | | | | | | |
| 258 | | | | | | | | | | | | | |
| 259 | | Design & permitting of next large scale off-shore project | | | | | 700,000 | | | | | | |
| 260 | | Feasibility Study - Breach Inlet Project | | | | | | | | | | | |
| 261 | | Construction of next large scale off-shore project | | | | | | 20,000,000 | | | | | |
| 262 | | Update Beach Management Plan | | | 40,000 | | | | | 40,000 | | | |
| 263 | | Post storm sand scraping/emergency berm repair (only if needed) | 250,000 | | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | |
| 264 | | Required post project monitoring (years 2-5 per CSE contract) | 39,394 | | - | 15,252 | | | | | | | |
| 265 | | Ongoing monitoring of shoreline | 35,000 | | 35,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | |
| 266 | | Subtotal Beach Maintenance | 324,394 | | 325,000 | 325,252 | 1,010,000 | 20,310,000 | 310,000 | 350,000 | 310,000 | 310,000 | - |
| 267 | | | | | | | | | | | | | |
| 268 | | Grand Total Beach Restoration and Monitoring | 324,394 | | 325,000 | 325,252 | 1,010,000 | 20,310,000 | 310,000 | 350,000 | 310,000 | 310,000 | - |
| 269 | | | | | | | | | | | | | |
| 270 | | | | | | | | | | | | | |
| 271 | | Isle of Palms Marina | | | | | | | | | | | |
| 272 | | | | | | | | | | | | | |
| 273 | | Marina dock construction | 2,875,000 | | | | | | | | | | |
| 274 | | Dredge marina in connection with dock replacement | | | | 750,000 | | | | | | | |
| 275 | | Re-coat marina bulkhead | 334,000 | | | | | | | | | | |
| 276 | | Trash compactor for all tenants to use | | | | | | | 50,000 | | | | |
| 277 | | Replace bulkhead FY30+) | | | | | | | | | | | |
| 278 | | Replace boat ramp (FY30+) | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | |
| 280 | | Subtotal Capital | 3,209,000 | | - | 750,000 | - | - | 50,000 | - | - | - | - |
| 281 | | | | | | | | | | | | | |
| 282 | | Facilities Maintenance | | | | | | | | | | | |
| 283 | | Marina maintenance contingency for common areas not covered by leases. Calculated as 1% of insured boat ramp, bulkhead and dock value. | 51,003 | | 51,003 | 51,003 | 51,003 | 51,003 | 51,003 | 51,003 | 51,003 | 51,003 | 51,003 |
| 284 | | Subtotal Special Projects | 51,003 | | 51,003 | 51,003 | 51,003 | 51,003 | 51,003 | 51,003 | 51,003 | 51,003 | 51,003 |
| 285 | | | | | | | | | | | | | |
| 286 | | Assign Fund Balance for Future Expenditures | | | | | | | | | | | |
| 287 | | -In past years City has "saved" for future marina improvements. No provision in FY20-FY29 given cash needs for other projects. | | | | | | | | | | | |
| 288 | | Subtotal Assignment of Fund Balance | - | | - | - | - | - | - | - | - | - | - |
| 289 | | | | | | | | | | | | | |
| 290 | | Grand Total Marina | 3,260,003 | | 51,003 | 801,003 | 51,003 | 51,003 | 101,003 | 51,003 | 51,003 | 51,003 | 51,003 |
| 291 | | | | | | | | | | | | | |
| 292 | | | | | | | | | | | | | |
| 293 | | | | | | | | | | | | | |

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|-----|---|---|-----------------------------------|---|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
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| 4 | | | | | | | | | | | | | |
| 5 | Total | | FY 21 | | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 |
| 6 | Fleet | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | |
| 294 | | Bonded Debt Service- Principal & Interest | | | | | | | | | | | |
| 295 | | | | | | | | | | | | | |
| 296 | | 2003 Rec Expansion GO Bond - principal | 210,000 | | 210,000 | 210,000 | | | | | | | |
| 297 | | 2003 Rec Expansion GO Bond - interest | 10,584 | | 7,056 | 3,528 | | | | | | | |
| 298 | | 2006 Fire Station #2 GO Bond - principal | 215,000 | | 225,000 | 240,000 | 250,000 | 265,000 | 275,000 | | | | |
| 299 | | 2006 Fire Station #2 GO Bond - interest | 27,636 | | 23,594 | 19,364 | 14,852 | 10,152 | 5,170 | | | | |
| 300 | | 2008 Public Safety Building GO Bond - principal | 375,000 | | 375,000 | 375,000 | 375,000 | 375,000 | 425,000 | 450,000 | 450,000 | | |
| 301 | | 2008 Public Safety Building GO Bond - interest | 132,480 | | 116,955 | 101,430 | 85,905 | 70,380 | 54,855 | 37,260 | 18,630 | | |
| 302 | | 2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 4%) | 73,586 | | 76,529 | 79,590 | 82,774 | 86,085 | 89,528 | 93,110 | 96,834 | 100,708 | |
| 303 | | 2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 4%) | 31,150 | | 28,206 | 25,145 | 21,962 | 18,651 | 15,207 | 11,626 | 7,902 | 4,028 | |
| 304 | | 2021 Drainage Phase 3 principal (15 Yrs @ 4%) | 144,850 | | 150,644 | 156,670 | 162,937 | 169,454 | 176,232 | 183,281 | 190,613 | 198,237 | 206,167 |
| 305 | | 2021 Drainage Phase 3 interest (15 Yrs @ 4%) | 116,000 | | 110,206 | 104,180 | 97,913 | 91,396 | 84,618 | 77,569 | 70,237 | 62,613 | 54,683 |
| 306 | | 2021 Pumper Truck Muni Lease - | 49,891 | | 51,887 | 53,962 | 56,121 | 58,365 | 60,700 | 63,128 | 65,653 | 68,279 | |
| 307 | | 2021 Pumper Truck Muni Lease - | 23,960 | | 21,964 | 19,889 | 17,730 | 15,486 | 13,151 | 10,723 | 8,198 | 5,572 | |
| 308 | | 2021 Marina Dock Replace Revenue Bond - principal (15 Yrs @ 4%) | 160,240 | | 166,650 | 173,316 | 180,248 | 187,458 | 194,956 | 202,755 | 210,865 | 219,300 | 228,071 |
| 309 | | 2021 Marina Dock Replace Revenue Bond - interest (15 Yrs @ 4%) | 128,360 | | 121,950 | 115,284 | 108,352 | 101,142 | 93,644 | 85,845 | 77,735 | 69,300 | 60,529 |
| 310 | | | | | | | | | | | | | |
| 311 | | Debt Totals by Year | 1,698,737 | | 1,685,641 | 1,677,358 | 1,453,794 | 1,448,569 | 1,488,061 | 1,215,297 | 1,196,667 | 728,037 | 549,450 |
| 312 | | | | | | | | | | | | | |
| 313 | | | 997,735 | | 982,476 | 969,142 | 827,696 | 816,291 | 852,773 | 748,110 | 729,480 | 260,850 | 260,850 |
| 314 | | SUMMARY BY CATEGORY | | | | | | | | | | | |
| 315 | | | | | | | | | | | | | |
| 316 | | Total Capital Items | 8,857,454 | | 1,613,000 | 1,659,000 | 856,000 | 1,330,000 | 1,760,500 | 1,379,000 | 1,351,000 | 4,300,000 | 531,000 |
| 317 | | Total Facility Maintenance | 157,012 | | 246,099 | 246,099 | 246,099 | 246,099 | 246,099 | 246,099 | 246,099 | 246,099 | 246,099 |
| 318 | | Total Drainage | 3,168,288 | | 757,038 | 254,538 | 268,288 | 257,038 | 254,538 | 268,288 | 257,038 | 254,538 | 268,288 |
| 319 | | Total Beach Maintenance | 324,394 | | 325,000 | 325,252 | 1,010,000 | 20,310,000 | 310,000 | 350,000 | 310,000 | 310,000 | - |
| 320 | | Total Assignments of Fund Balance for Future Projects | 75,000 | | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 321 | | Total Bond and Loan Payments | 1,698,737 | | 1,685,641 | 1,677,358 | 1,453,794 | 1,448,569 | 1,488,061 | 1,215,297 | 1,196,667 | 728,037 | 549,450 |
| 322 | | Total all expenditures on this schedule | 14,280,885 | | 4,701,778 | 4,237,247 | 3,909,181 | 23,666,706 | 4,134,198 | 3,533,684 | 3,435,804 | 5,913,674 | 1,669,837 |

City of Isle of Palms Debt Schedule

| Decription | Year Issued | Original Debt Amt | Original Rate | Current Rate | Original Term | Matures | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total Payments FY20-FY35 | | | |
|---|-------------|-------------------|-------------------|-------------------|---------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|--------------------------|-----------|---------|-----------|
| | | | | | | | P&I | P&I | P&I | P&I | P&I | P&I | P&I | P&I | P&I | P&I | P&I | P | I | P&I | |
| CURRENTLY OUTSTANDING: | | | | | | | | | | | | | | | | | | | | | |
| Marina Purchase (by Ref.) | FY99 | 4,250,000 | 4.3% non-taxable | 1.74% taxable | 20 years | FY19 | | | | | | | | | | | | | | | |
| Recreation Add (by Ref.) | FY04 | 2,900,000 | 3.55% non-taxable | 1.68% non-taxable | 20 years | FY23 | 219,028 | 220,584 | 217,056 | 213,528 | | | | | | | | | 835,000 | 35,196 | 870,196 |
| Fire Station #2 | FY07 | 3,650,000 | 3.99% non-taxable | 1.88% non-taxable | 20 years | FY26 | 236,490 | 242,636 | 248,594 | 259,364 | 264,852 | 275,152 | 280,170 | | | | | | | | |
| Pub Safety Building | FY09 | 6,700,000 | 4.14% non-taxable | 4.14% non-taxable | 20 years | FY28 | 496,970 | 507,480 | 491,955 | 476,430 | 460,905 | 445,380 | 479,855 | 487,260 | 468,630 | | | | | | |
| Total Issued Debt Outstanding @ 6/30/19 | | | 6,060,000 | | | | | 952,488 | 970,700 | 957,605 | 949,322 | 725,757 | 720,532 | 760,025 | 487,260 | 468,630 | - | - | 6,060,000 | 932,319 | 6,992,319 |

BUDGETED NEW DEBT ISSUES:

| | | | | | | | | | | | | | | | | | | | | | |
|--------------------|------|-----------|--------------|--|----------|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|-----------|------------|---|
| FIRE LADDER TRUCK* | FY20 | 849,500 | 4% estimated | | 10 years | FY29 | 104,736 | 104,736 | 104,736 | 104,736 | 104,736 | 104,736 | 104,736 | 104,736 | 104,736 | 104,737 | | 849,500 | 197,857 | 1,047,357 | - |
| DRAINAGE OUTFALLS | FY21 | 2,900,000 | 4% estimated | | 15 years | FY35 | | 260,850 | 260,850 | 260,850 | 260,850 | 260,850 | 260,850 | 260,850 | 260,850 | 260,850 | 260,850 | 2,900,000 | 1,012,333 | 3,912,333 | - |
| FIRE PUMPER TRUCK* | FY21 | 599,000 | 4% estimated | | 10 years | FY30 | | 73,851 | 73,851 | 73,851 | 73,851 | 73,851 | 73,851 | 73,851 | 73,851 | 73,851 | 73,854 | 599,000 | 139,513 | 738,513 | - |
| MARINA DOCKS** | FY21 | 3,209,000 | estimated | | 15 years | FY35 | | 288,600 | 288,600 | 288,600 | 288,600 | 288,600 | 288,600 | 288,600 | 288,600 | 288,600 | 288,600 | 3,209,000 | 1,120,420 | 4,329,420 | - |
| Subtotal New Debt | | 7,557,500 | | | | | 104,736 | 728,037 | 728,037 | 728,037 | 728,037 | 728,037 | 728,037 | 728,037 | 728,037 | 728,038 | 623,304 | 7,557,499 | 2,470,124 | 10,027,623 | |

| | | | | | | | | | | | | | | |
|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|---------|------------|-----------|------------|
| TOTAL DEBT SERVICE | 1,057,224 | 1,698,737 | 1,685,642 | 1,677,359 | 1,453,794 | 1,448,569 | 1,488,062 | 1,215,297 | 1,196,667 | 728,038 | 623,304 | 13,617,499 | 3,402,443 | 17,019,942 |
|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|---------|------------|-----------|------------|

PROPOSED SOURCE OF FUNDS FOR DEBT SERVICE

| | | | | | | | | | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|---------|------------|-----------|------------|
| General & Capital Projects Funds (UNRESTRICTED) | 722,983 | 997,735 | 982,476 | 969,142 | 827,696 | 816,291 | 852,773 | 748,110 | 729,480 | 260,850 | 260,850 | 7,621,000 | 1,851,219 | 9,472,219 |
| Marina Fund (UNRESTRICTED) | - | 72,150 | 72,150 | 72,150 | 72,150 | 72,150 | 72,150 | 72,150 | 72,150 | 72,150 | 72,150 | 802,250 | 280,105 | 1,082,355 |
| Tourism Funds (RESTRICTED) | 334,241 | 628,852 | 631,015 | 636,066 | 553,948 | 560,128 | 563,139 | 395,037 | 395,037 | 395,038 | 290,304 | 5,194,250 | 1,271,118 | 6,465,368 |
| Total | 1,057,224 | 1,698,737 | 1,685,642 | 1,677,359 | 1,453,794 | 1,448,569 | 1,488,062 | 1,215,297 | 1,196,667 | 728,038 | 623,304 | 13,617,499 | 3,402,443 | 17,019,942 |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Isle of Palms Debt Limit Calculation per Article 8, Section 7 of the SC Code:

| | | | | | | | | | | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Total Assessed Value (this analysis assumes no growth in assessed value; growth in assessed value would result in a higher available debt limit) | 211,201,814 | 211,201,814 | 211,201,814 | 211,201,814 | 211,201,814 | 211,201,814 | 211,201,814 | 211,201,814 | 211,201,814 | 211,201,814 | 211,201,814 | 211,201,814 | 211,201,814 | 211,201,814 |
| 8% of Assessed Value | 16,896,145 | 16,896,145 | 16,896,145 | 16,896,145 | 16,896,145 | 16,896,145 | 16,896,145 | 16,896,145 | 16,896,145 | 16,896,145 | 16,896,145 | 16,896,145 | 16,896,145 | 16,896,145 |
| Less current IOP GO Debt outstanding issued without a referendum (principal only): | | | | | | | | | | | | | | |
| Fire Station #2 | (1,470,000) | (1,255,000) | (1,030,000) | (790,000) | (540,000) | (275,000) | - | - | - | - | - | - | - | - |
| Public Safety Building | (3,200,000) | (2,825,000) | (2,450,000) | (2,075,000) | (1,700,000) | (1,325,000) | (900,000) | (450,000) | - | - | - | - | - | - |
| Drainage Outfalls | - | (2,755,150) | (2,604,506) | (2,447,836) | (2,284,900) | (2,115,446) | (1,939,214) | (1,755,932) | (1,565,319) | (1,367,082) | (1,160,915) | | | |
| Available debt limit (principal) | 12,226,145 | 10,060,995 | 10,811,639 | 11,583,309 | 12,371,245 | 13,180,699 | 14,056,932 | 14,690,213 | 15,330,826 | 15,529,063 | 15,735,230 | | | |

*The fire trucks are financed using the trucks as collateral, therefore the principal outstanding is not General Obligation Debt for purposes of the Debt Limit Calculation.

** The Revenue Bond issued for the IOP Marina is not subject to the GO Bond Debt Limit

NOTE: This schedule assumes two separate debt issues in FY21 - one GO bond for drainage and one Revenue bond for the Marina. It may be advantageous to combine these into one GO debt issue to save on issuance costs like attorney fees. The downside of this approach is that the Marina bond will then count against the City's GO debt limit. Staff will explore the pros and cons and report to Council as the budget progresses.

| | | | | | | | | | |
|-----------------------------------|--|--|---------------------|--------------|---------------------------------|-------------------------------|--|--|--------------|
| City of Isle of Palms | | | | | | | | | |
| Fund Balance Rollforward | | | General Fund | | | | | | |
| | | | | Unassigned | Committed for Disaster Recovery | Restricted for Beautification | Restricted for General Fund Debt Service | Non-spendable (postage and fuel inventories) | Total |
| FY19 AUDITED REVENUES | | | | 10,759,111 | 143,135 | 21,575 | 713,074 | | 11,636,895 |
| FY19 AUDITED TRANSFERS | | | | (811,284) | 100,000 | | | | (711,284) |
| FY19 AUDITED EXPENDITURES | | | | (9,745,858) | (26,341) | - | (721,754) | | (10,493,953) |
| FY19 AUDITED RESRV OF FB | | | | (1,970) | - | | - | 1,970 | 0 |
| FY19 AUDITED ENDING FB | | | | 2,962,427 | 2,598,378 | 102,873 | 323,526 | 31,365 | 6,018,569 |
| | | | | | | | | | |
| | | | | | | | | | |
| FY20 Forecasted REVENUES | | | | 10,921,053 | 52,000 | 6,000 | 720,000 | | 11,699,053 |
| FY20 Forecasted TRANSFERS | | | | (243,539) | | | | | (243,539) |
| FY20 Forecasted EXPENDITURES | | | | (10,356,312) | (10,000) | (15,000) | (722,983) | | (11,104,295) |
| FY20 Forecasted RESRV OF FB | | | | | | | | | - |
| FY20 F ENDING FB | | | | 3,283,629 | 2,640,378 | 93,873 | 320,543 | 31,365 | 6,369,788 |
| | | | | | | | | | |
| FY21 Budget Draft #1 REVENUES | | | | 11,102,600 | 52,000 | 6,000 | 720,000 | | 11,880,600 |
| FY21 Budget Draft #1 TRANSFERS | | | | (98,488) | | | | | (98,488) |
| FY21 Budget Draft #1 EXPENDITURES | | | | (10,978,227) | (10,000) | (15,000) | (736,885) | | (11,740,112) |
| FY21 Budget Draft #1 RESRV OF FB | | | | | | | | | - |
| FY21 Budget Draft #1 ENDING FB | | | | 3,309,514 | 2,682,378 | 84,873 | 303,658 | 31,365 | 6,411,788 |
| | | | | | | | | | |
| FY22 FORECAST REVENUES | | | | 11,209,720 | 54,600 | 6,000 | 727,200 | | 11,997,520 |
| FY22 FORECAST TRANSFERS | | | | 6,491 | | | | | 6,491 |
| FY22 FORECAST EXPENDITURES | | | | (11,212,785) | (10,000) | (15,000) | (721,626) | | (11,959,411) |
| FY22 FORECAST RESRV OF FB | | | | | | | | | - |
| FY22 FORECAST ENDING FB | | | | 3,312,940 | 2,726,978 | 75,873 | 309,232 | 31,365 | 6,456,388 |
| | | | | | | | | | |
| FY23 FORECAST REVENUES | | | | 11,308,326 | 57,330 | 6,000 | 734,472 | | 12,106,128 |
| FY23 FORECAST TRANSFERS | | | | 168,899 | | | | | 168,899 |
| FY23 FORECAST EXPENDITURES | | | | (11,494,405) | (10,000) | (15,000) | (708,292) | | (12,227,697) |
| FY23 FORECAST RESRV OF FB | | | | | | | | | - |
| FY23 FORECAST ENDING FB | | | | 3,295,760 | 2,774,308 | 66,873 | 335,412 | 31,365 | 6,503,718 |
| | | | | | | | | | |
| FY24 FORECAST REVENUES | | | | 11,418,723 | 60,197 | 6,000 | 613,817 | | 12,098,737 |
| FY24 FORECAST TRANSFERS | | | | 283,621 | | | | | 283,621 |
| FY24 FORECAST EXPENDITURES | | | | (11,740,315) | (10,000) | (15,000) | (566,846) | | (12,332,161) |
| FY24 FORECAST RESRV OF FB | | | | | | | | | - |
| FY24 FORECAST ENDING FB | | | | 3,257,789 | 2,824,505 | 57,873 | 382,383 | 31,365 | 6,553,915 |
| | | | | | | | | | |
| FY25 FORECAST REVENUES | | | | 11,530,892 | 63,206 | 6,000 | 619,955 | | 12,220,053 |
| FY25 FORECAST TRANSFERS | | | | 391,061 | | | | | 391,061 |
| FY25 FORECAST EXPENDITURES | | | | (11,977,467) | (10,000) | (15,000) | (555,441) | | (12,557,908) |
| FY25 FORECAST RESRV OF FB | | | | | | | | | - |
| FY25 FORECAST ENDING FB | | | | 3,202,275 | 2,877,711 | 48,873 | 446,897 | 31,365 | 6,607,121 |

| | | | | | | | | | | | |
|-----------------------------------|--|--|--|--|--|---|----------------------------------|-------------------------------|--|---|-------------|
| City of Isle of Palms | | | | | | | | | | | |
| Fund Balance Rollforward | | | Capital Projects Fund | | | | | | | | |
| | | | Assigned for General Capital Projects | Assigned for General Drainage and Roads | Assigned for Fire and Public Works vehicle replacement | Assigned for 54th-57th Drainage/Drainage Phase II 42nd-52nd | Assigned for Drainage Phase 3 | Identified for PSB Repairs | Identified for Undergrounding of Utility Lines | Identified for Radio Replacement & SCBA Equip | Total |
| FY19 AUDITED REVENUES | | | 112,971 | | | 893,184 | | | | | 1,006,155 |
| FY19 AUDITED TRANSFERS | | | 1,924,450 | | | | | | | | 1,924,450 |
| FY19 AUDITED EXPENDITURES | | | (603,982) | (167,084) | - | (1,046,762) | (100,353) | (47,634) | | (120,810) | (2,086,624) |
| FY19 AUDITED RESRV OF FB | | | (600,528) | 167,084 | (774,771) | 153,579 | 300,353 | 803,055 | - | (48,772) | (0) |
| FY19 AUDITED ENDING FB | | | 2,897,071 | 323,068 | 300,000 | - | 200,000 | 1,952,367 | - | 100,000 | 5,772,506 |
| | | | | | | | | | | | |
| FY20 Forecasted REVENUES | | | 80,000 | | 849,500 | | - | - | | | 929,500 |
| FY20 Forecasted TRANSFERS | | | 1,137,284 | | | | | | | | 1,137,284 |
| FY20 Forecasted EXPENDITURES | | | (259,717) | (70,000) | (1,149,500) | - | (200,000) | (1,135,922) | | - | (2,815,139) |
| FY20 Forecasted RESRV OF FB | | | (70,000) | 70,000 | - | - | | - | - | - | - |
| FY20 F ENDING FB | | | 3,784,638 | 323,068 | - | - | - | 816,444.50 | - | 100,000 | 5,024,151 |
| | | | | | | | | | | | |
| FY21 Budget Draft #1 REVENUES | | | 979,000 | | | | 2,900,000 | - | | | 3,879,000 |
| FY21 Budget Draft #1 TRANSFERS | | | 1,001,249 | | | | | | | | 1,001,249 |
| FY21 Budget Draft #1 EXPENDITURES | | | (1,420,288) | (70,000) | - | - | (2,900,000) | (3,039,374) | | - | (7,429,662) |
| FY21 Budget Draft #1 RESRV OF FB | | | (2,292,930) | 70,000 | - | - | | 2,222,930 | - | - | - |
| FY21 Budget Draft #1 ENDING FB | | | 2,051,669 | 323,068 | - | - | - | - | - | 100,000.00 | 2,474,738 |
| | | | | | | | | | | | 8,886,525 |
| FY22 FORECAST REVENUES | | | 84,000 | | | - | | | | | 84,000 |
| FY22 FORECAST TRANSFERS | | | 924,664 | | | | | | | | 924,664 |
| FY22 FORECAST EXPENDITURES | | | (1,379,760) | (70,000) | - | - | | | | (100,000) | (1,549,760) |
| FY22 FORECAST RESRV OF FB | | | (70,000) | 70,000 | - | - | | | - | | - |
| FY22 FORECAST ENDING FB | | | 1,610,573 | 323,068 | - | - | - | - | - | - | 1,933,642 |
| | | | | | | | | | | | |
| FY23 FORECAST REVENUES | | | 88,200 | | | - | | | | | 88,200 |
| FY23 FORECAST TRANSFERS | | | 793,882 | | | | | | | | 793,882 |
| FY23 FORECAST EXPENDITURES | | | (564,560) | (70,000) | - | - | | | | | (634,560) |
| FY23 FORECAST RESRV OF FB | | | (70,000) | 70,000 | - | - | | | - | | - |
| FY23 FORECAST ENDING FB | | | 1,858,095 | 323,068 | - | - | - | - | - | - | 2,181,164 |
| | | | | | | | | | | | |
| FY24 FORECAST REVENUES | | | 92,610 | | | - | | | | | 92,610 |
| FY24 FORECAST TRANSFERS | | | 712,051 | | | | | | | | 712,051 |
| FY24 FORECAST EXPENDITURES | | | (591,260) | (70,000) | - | - | | | | | (661,260) |
| FY24 FORECAST RESRV OF FB | | | (70,000) | 70,000 | - | - | | | - | | - |
| FY24 FORECAST ENDING FB | | | 2,001,496 | 323,068 | - | - | | - | - | - | 2,324,565 |
| | | | | | | | | | | | |
| FY25 FORECAST REVENUES | | | 97,241 | | | - | | | | | 97,241 |
| FY25 FORECAST TRANSFERS | | | 638,819 | | | | | | | | 638,819 |
| FY25 FORECAST EXPENDITURES | | | (742,561) | (70,000) | - | - | | | | | (812,561) |
| FY25 FORECAST RESRV OF FB | | | (70,000) | 70,000 | - | - | | | - | | - |
| FY25 FORECAST ENDING FB | | | 1,924,995 | 323,068 | - | - | | - | - | - | 2,248,064 |

| | | | | | | | | | | | | | | | | | | | |
|-----------------------------------|--|--|--|--|--|--|-------------------------------|--|-------------|--|--|-----------|--|--|--|-------------------------------|--|-------------|--------------------------------|
| City of Isle of Palms | | | | | | | | | | | | | | | | | | | |
| Fund Balance Rollforward | | | | Muni A-Tax | | | | | | Hosp Tax | | | State A-Tax | | | | | | Total Tourism |
| | | | | Restricted for Tourism - Related Activities | Identified for Fire & Public Works vehicle repl | Identified for Radio Replacement & SCBA Equip | Identified for PSB Repairs | Identified for Front Beach Infrastruct. Replace | Total | Restricted for Tourism -Related Activities | Identified for Front Beach Infrastruct. Replace | Total | Restricted for Tourism -Related Activities | Identified for Fire & Public Works vehicle repl | Identified for Radio Replacement & SCBA Equip | Identified for PSB Repairs | Identified for Front Beach Infrastruct. Replace | Total | Total Tourism Related Funds |
| FY19 AUDITED REVENUES | | | | 1,594,725 | | | | | 1,594,725 | 820,369 | | 820,369 | 1,934,553 | | | | | 1,934,553 | 4,349,647 |
| FY19 AUDITED TRANSFERS | | | | (607,582) | | | | | (607,582) | (462,008) | | (462,008) | (577,410) | | | | | (577,410) | (1,647,000) |
| FY19 AUDITED EXPENDITURES | | | | (985,461) | (11,908) | (60,405) | (23,817) | | (1,081,591) | (360,878) | | (360,878) | (1,248,430) | (11,908) | (60,405) | (23,817) | | (1,344,560) | (2,787,030) |
| FY19 AUDITED RESRV OF FB | | | | (422,938) | (577,676) | (24,386) | ##### | 25,000 | - | (25,000) | 25,000 | - | (572,938) | (427,676) | (24,386) | ##### | 25,000 | - | - |
| FY19 AUDITED ENDING FB | | | | 495,864 | - | 50,000 | 976,183 | 100,000 | 1,622,047 | 977,773 | 100,000 | 1,077,773 | 536,852 | 150,000 | 50,000 | 976,183 | 100,000 | 1,813,035 | 4,512,855 |
| | | | | | | | | | | | | | | | | | | | |
| FY20 Forecasted REVENUES | | | | 1,641,590 | | | | | 1,641,590 | 850,568 | | 850,568 | 1,986,133 | | | | | 1,986,133 | 4,478,291 |
| FY20 Forecasted TRANSFERS | | | | (458,702) | | | | | (458,702) | (229,830) | | (229,830) | (278,713) | | | | | (278,713) | (967,245) |
| FY20 Forecasted EXPENDITURES | | | | (1,309,809) | - | - | (567,960) | | (1,877,769) | (721,694) | | (721,694) | (1,236,816) | (150,000) | - | (567,960) | | (1,954,776) | (4,554,239) |
| FY20 Forecasted RESRV OF FB | | | | (25,000) | - | - | | 25,000 | - | (25,000) | 25,000 | - | (25,000) | - | - | | 25,000 | - | - |
| FY20 F ENDING FB | | | | 343,943 | - | 50,000 | 408,223 | 125,000 | 927,166 | 851,817 | 125,000 | 976,817 | 982,456 | - | 50,000 | 408,223 | 125,000 | 1,565,679 | 3,469,662 |
| | | | | | | | | | | | | | | | | | | | |
| FY21 Budget Draft #1 REVENUES | | | | 1,689,578 | | | | | 1,689,578 | 875,365 | | 875,365 | 2,044,547 | | | | | 2,044,547 | 4,609,490 |
| FY21 Budget Draft #1 TRANSFERS | | | | (468,475) | | | | | (468,475) | (226,300) | | (226,300) | (424,436) | | | | | (424,436) | (1,119,211) |
| FY21 Budget Draft #1 EXPENDITURES | | | | (881,633) | - | - | (432,040) | | (1,313,673) | (647,382) | | (647,382) | (1,210,547) | - | - | (432,040) | | (1,642,587) | (3,603,642) |
| FY21 Budget Draft #1 RESRV OF FB | | | | (48,817) | - | - | 23,817 | 25,000 | - | (25,000) | 25,000 | - | (48,817) | - | - | 23,817 | 25,000 | - | - |
| FY21 Budget Draft #1 ENDING FB | | | | 634,596 | - | 50,000 | 0 | 150,000 | 834,596 | 828,500 | 150,000 | 978,500 | 1,343,203 | - | 50,000 | 0 | 150,000 | 1,543,203 | 3,356,299 |
| | | | | | | | | | | | | | | | | | | | |
| FY22 FORECAST REVENUES | | | | 1,740,855 | | | | | 1,740,855 | 902,106 | | 902,106 | 2,106,413 | | | | | 2,106,413 | 4,749,374 |
| FY22 FORECAST TRANSFERS | | | | (478,830) | | | | | (478,830) | (239,023) | | (239,023) | (429,752) | | | | | (429,752) | (1,147,605) |
| FY22 FORECAST EXPENDITURES | | | | (1,008,803) | - | (50,000) | | | (1,058,803) | (594,356) | | (594,356) | (1,259,485) | - | (50,000) | | | (1,309,485) | (2,962,644) |
| FY22 FORECAST RESRV OF FB | | | | (25,000) | - | - | | 25,000 | - | (25,000) | 25,000 | - | (25,000) | - | - | | 25,000 | - | - |
| FY22 FORECAST ENDING FB | | | | 862,818 | - | - | | 175,000 | 1,037,818 | 872,227 | 175,000 | 1,047,227 | 1,735,379 | - | - | | 175,000 | 1,910,379 | 3,995,424 |
| | | | | | | | | | | | | | | | | | | | |
| FY23 FORECAST REVENUES | | | | 1,793,708 | | | | | 1,793,708 | 929,673 | | 929,673 | 2,170,170 | | | | | 2,170,170 | 4,893,551 |
| FY23 FORECAST TRANSFERS | | | | (492,483) | | | | | (492,483) | (248,584) | | (248,584) | (1,000,664) | | | | | (1,000,664) | (1,741,731) |
| FY23 FORECAST EXPENDITURES | | | | (943,925) | - | - | | | (943,925) | (563,318) | | (563,318) | (1,254,198) | - | - | | | (1,254,198) | (2,761,441) |
| FY23 FORECAST RESRV OF FB | | | | (25,000) | - | - | | 25,000 | - | (25,000) | 25,000 | - | (25,000) | - | - | | 25,000 | - | - |
| FY23 FORECAST ENDING FB | | | | 1,195,118 | - | - | | 200,000 | 1,395,118 | 964,998 | 200,000 | 1,164,998 | 1,625,687 | - | - | | 200,000 | 1,825,687 | 4,385,803 |
| | | | | | | | | | | | | | | | | | | | |
| FY24 FORECAST REVENUES | | | | 1,848,185 | | | | | 1,848,185 | 958,093 | | 958,093 | 2,235,875 | | | | | 2,235,875 | 5,042,153 |
| FY24 FORECAST TRANSFERS | | | | (506,683) | | | | | (506,683) | (258,527) | | (258,527) | (446,912) | | | | | (446,912) | (1,212,122) |
| FY24 FORECAST EXPENDITURES | | | | (803,697) | - | - | | | (803,697) | (562,311) | | (562,311) | (1,265,902) | - | - | | | (1,265,902) | (2,631,910) |
| FY24 FORECAST RESRV OF FB | | | | (25,000) | - | - | | 25,000 | - | (25,000) | 25,000 | - | (25,000) | - | - | | 25,000 | - | - |
| FY24 FORECAST ENDING FB | | | | 1,707,923 | - | - | | 225,000 | 1,932,923 | 1,077,253 | 225,000 | 1,302,253 | 2,123,748 | - | - | | 225,000 | 2,348,748 | 5,583,924 |
| | | | | | | | | | | | | | | | | | | | |
| FY25 FORECAST REVENUES | | | | 1,904,338 | | | | | 1,904,338 | 987,392 | | 987,392 | 2,303,589 | | | | | 2,303,589 | 5,195,319 |
| FY25 FORECAST TRANSFERS | | | | (521,450) | | | | | (521,450) | (268,869) | | (268,869) | (456,011) | | | | | (456,011) | (1,246,330) |
| FY25 FORECAST EXPENDITURES | | | | (1,050,282) | - | - | | | (1,050,282) | (697,391) | | (697,391) | (1,544,612) | - | - | | | (1,544,612) | (3,292,285) |
| FY25 FORECAST RESRV OF FB | | | | (25,000) | - | - | | 25,000 | - | (25,000) | 25,000 | - | (25,000) | - | - | | 25,000 | - | - |
| FY25 FORECAST ENDING FB | | | | 2,015,529 | - | - | | 250,000 | 2,265,529 | 1,073,385 | 250,000 | 1,323,385 | 2,401,714 | - | - | | 250,000 | 2,651,714 | 6,240,628 |

