

# CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - **DRAFT#5**

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**City of Isle of Palms**  
**FY20 BUDGET - DRAFT #5**  
**SUMMARY OF KEY BUDGET INITIATIVES**

<b>BUDGET INITIATIVES INCLUDED</b>		<b>HOW IS IT FUNDED?</b>
1	<b>\$4,300,000</b> for Year 1 of Public Safety Building repair. \$1,900,000 is planned for Year 2 (FY21) for a total project cost of \$6,200,000	<b>\$2,300,000</b> from Capital Projects Fund and <b>\$2,000,000</b> from Tourism Funds. <b>No debt issued.</b>
2	<b>\$200,000</b> for design, engineering and permitting of the Phase 3 drainage project to renovate outfalls. Construction is expected to begin in FY21.	Capital Projects Fund
3	<b>\$500,000</b> for targeted drainage improvements as identified by Thomas & Hutton.	Municipal Accommodations Tax
4	<b>\$850,000</b> for replacement of 75" Ladder Truck.	Municipal lease. Use Tourism funds to cover estimated <b>\$105,000</b> annual principal & interest pmts.
5	<b>\$600,000</b> to refurbish the 95" Ladder Truck.	50/50 with Capital Projects and Tourism funds. No debt issued.
6	<b>\$166,000</b> in 1st 12 months for a 2.5% Pool for merit based employee pay adjustments targeted proportionally to employees at or below midpoint of their position's salary range.	General Fund - the 2.5% Pool for FY20 represents a <b>19% decrease in budgeted dollars for payroll adjustments</b> . In FY19, the budget included a 2.2% cost of living adjustment and a 2% merit pool. For FY20, the <b>cost of living adjustment has been eliminated</b> .
7	<b>\$147,000</b> for engineering and permitting related to Marina dock replacement	50/50 with Marina and Tourism funds
8	<b>\$408,490</b> decrease in Transfers-In to the General Fund for FY20 (31% decrease from FY19 budget to FY20 budget).	The General Fund includes <b>increased rental license fees (\$510,000)</b> , <b>increased building permit fees (\$120,000)</b> , <b>increased Comcast franchise fees (\$70,000)</b> and <b>increased Front Beach parking fees (\$169,000)</b> . These additional new revenue streams, as well a certain 1-time license and permitting revenues from the Wild Dunes construction project, enable the General Fund to reduce transfers in from Tourism while increasing Transfers out to the Capital Projects Fund. The additional revenues in the Capital Projects Fund are necessary for Public Safety Building repair, the new building maintenance initiative, and other recurring capital needs.
9	<b>\$969,937</b> increase in Transfers-Out to the Capital Projects Fund (580% increase from FY19 budget to FY20 budget)	

<b>WHAT IS NOT INCLUDED</b>		<b>DISCUSSION</b>
1	Replacement of Marina docks - this project will not be permitted until FY21	It is likely that this project will be funded with a bond issue. The FY20 budget includes funds for a financial advisor to advise the City as to the best and cheapest financing solution.
2	Renovation of Marina restaurant	The City has engaged a Real Estate consultant to direct and RFP process related to the restaurant.
3	Construction of Drainage Phase 3 - construction is expected to begin in FY21	It is likely that this project will be funded with a bond issue. The FY20 budget includes funds for a financial advisor to advise the City as to the best and cheapest financing solution.
4	Costs associated with Drainage Phase 4 and 5	
5	Costs associated with island-wide sewer project	

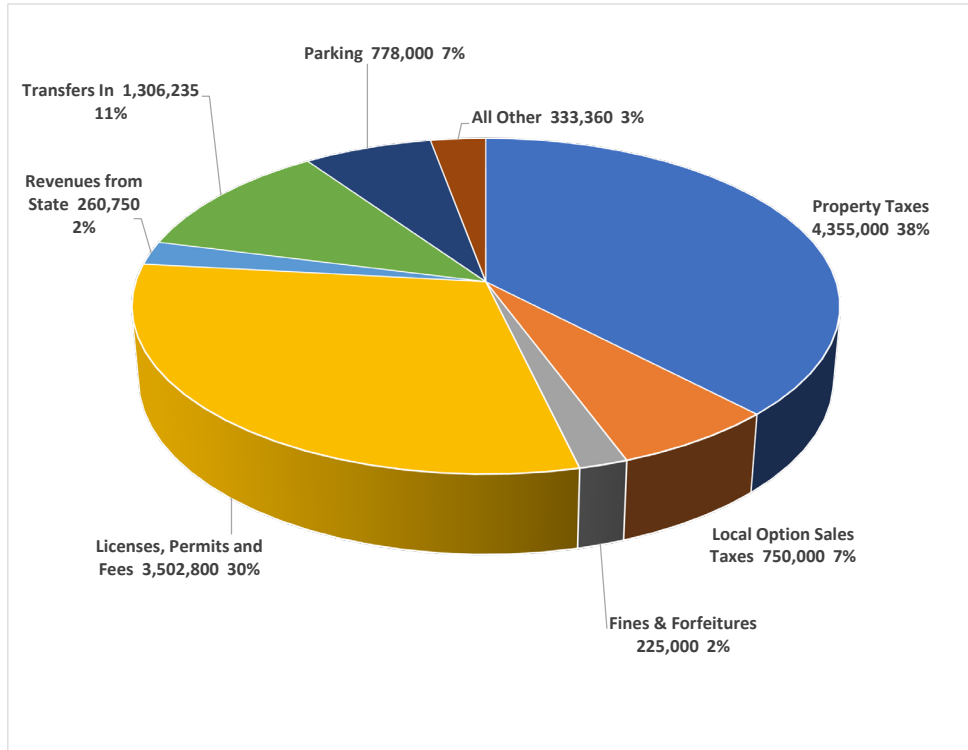
**CITY OF ISLE OF PALMS FY20 BUDGET  
SUMMARY OF PERSONNEL COSTS AND FTES**

	ACTUAL FY18	BUDGET FY19	FORECAST FY19	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD
SALARIES & WAGES	4,683,593	4,923,770	4,789,464	4,905,693	(18,077)
OVERTIME	552,676	478,988	486,423	451,667	(27,321)
PARTTIME	322,484	389,599	353,127	360,400	(29,199)
<b>SUBTOTAL SALARIES &amp; WAGES</b>	<b>5,558,753</b>	<b>5,792,357</b>	<b>5,629,014</b>	<b>5,717,760</b>	<b>(74,597)</b>
<i>% INCREASE FROM FY19 BUDGET</i>					-1.3%
<i>% OF TOTAL GENERAL FUND EXPENDITURES</i>	53%	51%	52%	50%	
<i>% OF CITY WIDE EXPENDITURES</i>	18%	28%	33%	26%	
FICA	415,050	443,117	430,620	437,409	(5,708)
RETIREMENT	769,815	884,962	870,769	927,448	42,486
GROUP HEALTH	746,216	821,746	794,080	877,446	55,700
WORKERS COMP	178,943	234,901	221,083	219,825	(15,076)
UNEMPLOYMENT	-	-	-	-	-
<b>SUBTOTAL FRINGES</b>	<b>2,110,024</b>	<b>2,384,726</b>	<b>2,316,552</b>	<b>2,462,128</b>	<b>77,402</b>
<i>% INCREASE FROM FY19 BUDGET</i>					3%
<i>% OF SALARIES &amp; WAGES</i>	38%	41%	41%	43%	
<i>% OF TOTAL GENERAL FUND EXPENDITURES</i>	20%	21%	21%	22%	
<i>% OF CITY WIDE EXPENDITURES</i>	7%	11%	13%	11%	
<b>TOTAL PERSONNEL COSTS</b>	<b>7,668,777</b>	<b>8,177,083</b>	<b>7,945,565</b>	<b>8,179,888</b>	<b>2,805</b>
<i>% INCREASE FROM FY19 BUDGET</i>					0.03%
<i>% OF TOTAL GENERAL FUND EXPENDITURES</i>	73%	72%	73%	72%	
<i>% OF CITY WIDE EXPENDITURES</i>	25%	39%	46%	37%	
<b># OF FULL-TIME EMPLOYEES</b>	<b>91</b>	<b>92</b>	<b>91</b>	<b>92</b>	
<b>SALARY &amp; WAGES FTE*</b>	<b>57,541</b>	<b>58,726</b>	<b>57,977</b>	<b>58,232</b>	
<b>FRINGE FTE*</b>	<b>22,107</b>	<b>24,615</b>	<b>24,149</b>	<b>25,384</b>	
<b>TOTAL (FULLY LOADED) FTE*</b>	<b>79,648</b>	<b>83,341</b>	<b>82,126</b>	<b>83,616</b>	<b>276</b>
<i>% INCREASE FROM FY19 BUDGET</i>					0.33%

\* FTE calculations do not include wages or fringes for Mayor & Council or Part-time Employees with regular schedules less than 30 hours per week.

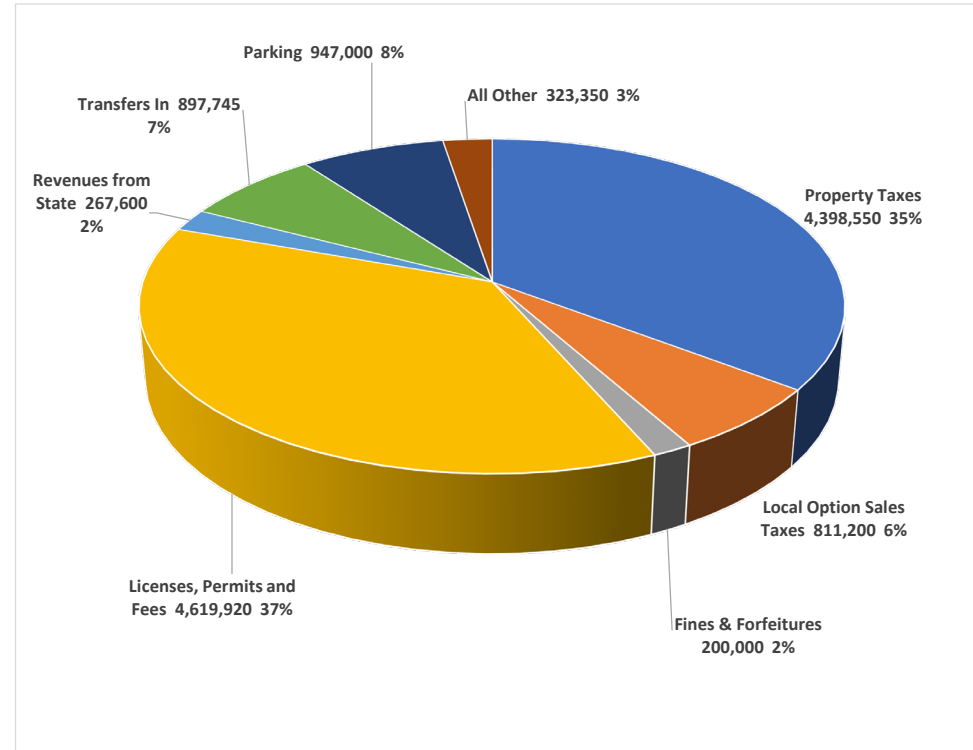
# General Fund Budget Revenues & Transfers In

## FY19



FY 2019 Revenue Summary - General Fund Only		
Property Taxes	4,355,000	38%
Local Option Sales Taxes	750,000	7%
Fines & Forfeitures	225,000	2%
Licenses, Permits and Fees	3,502,800	30%
Revenues from State	260,750	2%
Transfers In	1,306,235	11%
Parking	778,000	7%
All Other	333,360	3%
<b>Total Revenues &amp; Transfers In</b>	<b>11,511,145</b>	<b>100%</b>

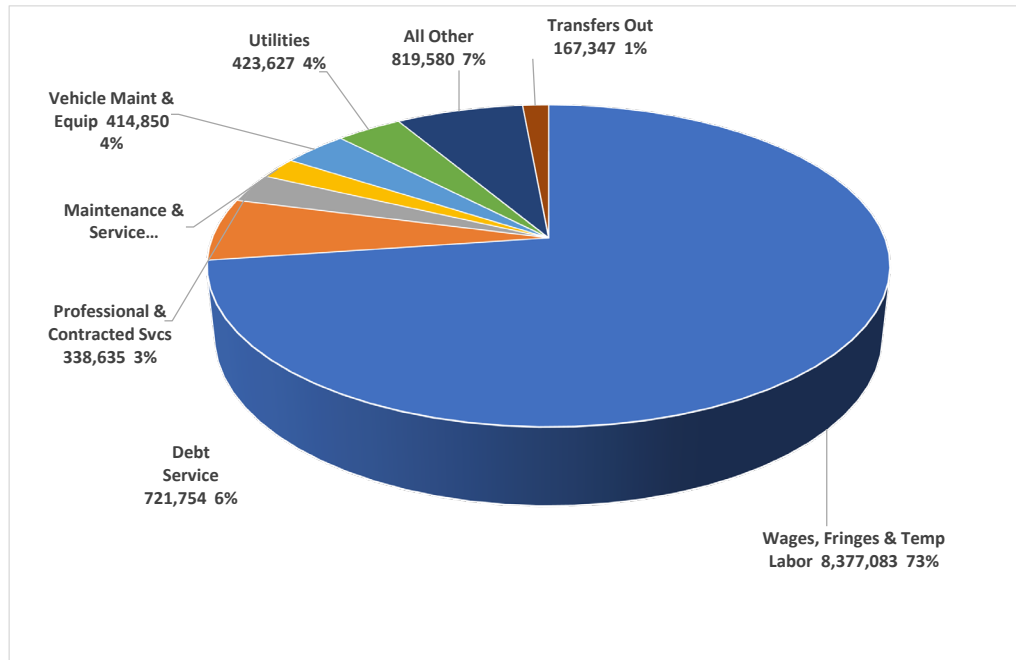
## FY20



FY 2020 Revenue Summary - General Fund Only		
Property Taxes	4,398,550	35%
Local Option Sales Taxes	811,200	7%
Fines & Forfeitures	200,000	2%
Licenses, Permits and Fees	4,619,920	37%
Revenues from State	267,600	2%
Transfers In	897,745	7%
Parking	947,000	8%
All Other	323,350	3%
<b>Total Revenues &amp; Transfers In</b>	<b>12,465,365</b>	<b>100%</b>

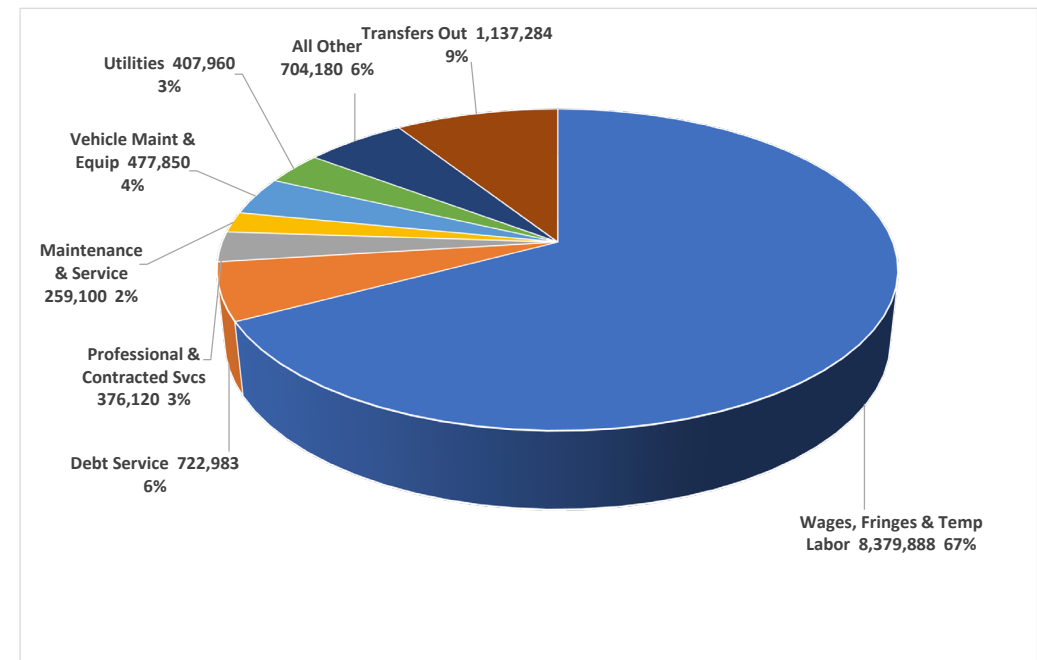
# General Fund Budget Expenditures & Transfers Out

## FY19



FY 2019 Expenditure Summary - General Fund Only		
Wages, Fringes & Temp Labor	8,377,083	73%
Debt Service	721,754	6%
Professional & Contracted Svcs	338,635	3%
Maintenance & Service	248,269	2%
Vehicle Maint & Equip	414,850	4%
Utilities	423,627	4%
All Other	819,580	7%
Transfers Out	167,347	1%
<b>Total Expenses &amp; Transfers Out</b>	<b>11,511,145</b>	<b>100%</b>

## FY20



FY 2020 Expenditure Summary - General Fund Only		
Wages, Fringes & Temp Labor	8,379,888	67%
Debt Service	722,983	6%
Professional & Contracted Svcs	376,120	3%
Maintenance & Service	259,100	2%
Vehicle Maint & Equip	477,850	4%
Utilities	407,960	3%
All Other	704,180	6%
Transfers Out	1,137,284	9%
<b>Total Expenses &amp; Transfers Out</b>	<b>12,465,365</b>	<b>100%</b>

	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - GENERAL FUND - DRAFT #5</b>							
2	GL Number	Description	ACTUAL FY18	BUDGET FY19	FORECAST FY19	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD	NOTES
5	<b>GENERAL FUND REVENUES</b>							
6	10-3100.4001	PROPERTY TAXES	3,641,730	3,660,000	3,660,000	3,696,600	36,600	FY20 Budget increased by 1%, which is the approx ave annual increase since reassessment/last tax increase in FY16.
7	10-3100.4002	LOCAL OPTION SALES TAX	772,357	750,000	780,000	811,200	61,200	FY20 budgeted to increase by 4% (recent 5-yr ave).
8	10-3100.4003	PROPERTY TAX DEBT SERVICE	698,283	695,000	695,000	701,950	6,950	FY20 Budget increased by 1%, which is the approx ave annual increase since reassessment/last tax increase in FY16.
9	10-3210.4005	TELECOMMUNICATIONS LICENSES	20,074	23,000	20,000	20,000	(3,000)	
10	10-3210.4006	BUSINESS LICENSES	1,413,076	1,215,000	1,538,000	1,438,000	223,000	Budget based on recent actual (not including the FY19 impact of new Wild Dunes hotel) plus a one-time \$150k FY20 impact from construction of the new hotel.
11	10-3210.4007	INSURANCE LICENSES	687,835	658,000	688,000	694,880	36,880	Budget 1% annual increase to reflect modest increases in insurance rates.
12	10-3210.4008	PUBLIC UTILITIES	797,152	820,000	797,000	869,000	49,000	Budget based on recent actual plus additional Comcast franchise fee in FY20. Annual add'l revenue is approx \$72,000.
13	10-3210.4009	BUILDING PERMITS	341,138	301,000	648,000	568,000	267,000	Budget based on recent actual (not including the FY19 impact of new Wild Dunes hotel) plus a one-time \$100k FY20 impact from construction of the new hotel. Added \$120,000 estimated additional revenue from standardization of incremental rates for all projects to \$5/\$1000 of building value. Current incremental rates range from \$2-\$5/\$1000 with larger projects charged the lower rates.
14	10-3210.4010	ANIMAL LICENSES	1,750	1,800	1,800	1,800	-	
15	10-3210.4011	RESIDENTIAL RENTAL LICENSES	511,530	476,000	518,000	1,020,000	544,000	FY20 budget includes \$510,000 add'l revenue from increase in the base fee and incremental rate in FY20.
16	10-3210.4013	TRANSPORT NETWORK CO FEE	9,027	8,000	8,000	8,240	240	
17	10-3400.4075	COURT GENERATED REVENUES	217,017	225,000	225,000	200,000	(25,000)	
18	10-3450.4106	INTERGOVERNMENT TRANSFERS	-	-	-	-	-	
19	10-3450.4111	GRANT INCOME	143,682	-	-	-	-	
20	10-3450.4115	STATE SHARED FUNDS	93,353	93,000	93,000	93,000	-	
21	10-3450.4117	STATE SHARED FUNDS-ALCOHO	48,245	51,000	51,000	51,000	-	
22	10-3500.4501	MISCELLANEOUS	15,185	2,000	2,000	2,000	-	
23	10-3500.4502	PARKING LOT REVENUES	289,737	405,000	390,000	370,000	(35,000)	Estimated based on daily rates of \$10/weekday and \$12/Sat&Sun, effective March 2019
24	10-3500.4504	SALE OF ASSETS	5,208	12,500	12,500	-	(12,500)	
25	10-3500.4505	INTEREST INCOME	34,544	26,000	45,000	47,250	21,250	
26	10-3500.4506	REC. INSTRUCTORS INCOME	177,100	170,000	170,000	170,000	-	
27	10-3500.4507	REC. PROGRAM INCOME	90,585	108,660	90,000	90,000	(18,660)	
28	10-3500.4509	KENNEL FEES	119	100	100	100	-	
29	10-3500.4511	STATE ACC TAX ADMIN FEE	117,757	116,750	120,000	123,600	6,850	Estimate of 3% annual increase in tourism revenues
30	10-3500.4514	PARKING METER REVENUE	385,720	373,000	478,000	577,000	204,000	Estimated based on \$2/hr for on-street kiosks, effective March 2019
31	10-3500.4515	CART PURCHASE REVENUE	4,800	4,000	4,000	4,000	-	
32	10-3500.4516	ALARM PERMIT REVENUE	1,295	1,800	1,800	1,800	-	
33	10-3500.4517	BREACH INLET BOAT RAMP FEES	1,800	2,100	2,000	2,000	(100)	
34	10-3500.4518	RESIDENTIAL PARKING GUEST BOOI	552	200	200	200	-	
35	10-3500.4525	TREE REPLACEMENT COLLECTIONS	5,610	6,000	6,000	6,000	-	
36	<b>TOTAL GENERAL FUND REVENUES (NO TRANSFERS)</b>		<b>10,526,262</b>	<b>10,204,910</b>	<b>11,044,400</b>	<b>11,567,620</b>	<b>1,362,710</b>	
37	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>13%</b>	

	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - GENERAL FUND - DRAFT #5</b>							
2	GL Number	Description	ACTUAL FY18	BUDGET FY19	FORECAST FY19	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD	NOTES
39	<b>MAYOR &amp; COUNCIL</b>							
40	10-4010.5001	SALARIES & WAGES	17,000	17,000	17,000	17,000	-	
41	10-4010.5004	FICA EXPENSE	1,301	1,301	1,301	1,301	(1) FICA rate is 7.65%	
42	10-4010.5005	RETIREMENT EXPENSE	1,053	2,475	2,475	2,645	170 SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023	
43	10-4010.5006	GROUP HEALTH INSURANCE	72,222	87,398	89,025	96,103	8,705 FY20 based on PEBA rates + 8% increase effective 1/1/20.	
44	10-4010.5007	WORKERS' COMPENSATION	379	475	448	456	(19)	
45	10-4020.5010	PRINT AND OFFICE SUPPLIES	2,053	700	700	2,100	1,400	
46	10-4020.5014	MEMBERSHIP AND DUES	-	50	-	-	(50)	
47	10-4020.5015	MEETINGS AND SEMINARS	14,033	9,000	9,000	12,000	3,000 MASC conferences and Statehouse meetings. Increased \$3,000 annually for Ways & Means & City Council security.	
48	10-4020.5016	VEHICLE, FUEL & OIL	-	250	-	-	(250)	
49	10-4020.5021	TELEPHONE/CABLE	2,719	3,672	2,500	-	(3,672) Mayor Carroll is not seeking reimbursement of his phone expenses	
50	10-4020.5062	INSURANCE	1,999	2,038	2,038	2,100	62	
51	10-4020.5079	MISCELLANEOUS	4,448	4,500	4,500	4,500	-	
52	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	21,801	4,000	4,000	4,000	-	
53		<b>SUBTOTAL MAYOR &amp; COUNCIL</b>	<b>139,008</b>	<b>132,859</b>	<b>132,988</b>	<b>142,205</b>	<b>9,346</b>	
54		<b>% Increase/(Decrease) from FY19 Budget</b>					<b>7%</b>	
55							-	

	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - GENERAL FUND - DRAFT #5</b>							
2	GL Number	Description	ACTUAL FY18	BUDGET FY19	FORECAST FY19	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD	NOTES
56	<b>GENERAL GOVERNMENT</b>							
57	10-4110.5001	SALARIES & WAGES	476,309	484,563	485,393	489,754	5,191	FY20 includes a 2.5% pool for salary adjustments.
58	10-4110.5002	OVERTIME WAGES	16,562	9,278	4,030	4,504	(4,774)	
59	10-4110.5003	PART-TIME WAGES	619	-	-	-	-	
60	10-4110.5004	FICA EXPENSE	36,086	37,779	37,441	37,811	32	FICA rate is 7.65%
61	10-4110.5005	RETIREMENT EXPENSE	62,907	71,903	71,260	76,907	5,004	SCRS employer contribution rates are 15.56% in FY20
62	10-4110.5006	GROUP HEALTH INSURANCE	44,251	43,490	48,436	46,324	2,834	FY20 based on PEBA rates + 8% increase effective 1/1/20.
63	10-4110.5007	WORKMEN'S COMPENSATION	4,330	5,370	5,370	5,777	407	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.
64	10-4120.5009	DEBT SERVICE - PRINCIPAL	526,000	536,000	536,000	555,000	19,000	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.
65	10-4120.5010	PRINT AND OFFICE SUPPLIES	10,749	11,000	11,000	11,000	-	
66	10-4120.5011	DEBT SERVICE - INTEREST	203,348	185,754	185,754	167,983	(17,771)	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.
67	10-4120.5013	BANK SERVICE CHARGES	6,386	7,000	7,000	7,000	-	
68	10-4120.5014	MEMBERSHIP AND DUES	5,714	5,985	5,985	5,985	-	
69	10-4120.5015	MEETINGS AND SEMINARS	6,531	9,800	9,800	8,500	(1,300)	Includes SCCMA, ICMA, MASC and BS&A conferences.
70	10-4120.5016	VEHICLE, FUEL & OIL	1,462	1,750	1,500	1,500	(250)	
71	10-4120.5020	ELECTRIC AND GAS	4,683	4,000	4,700	4,700	700	
72	10-4120.5021	TELEPHONE/CABLE	11,018	10,952	11,000	11,000	48	
73	10-4120.5022	WATER AND SEWER	1,760	2,120	2,120	2,120	-	
74	10-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,233	1,250	1,250	1,250	-	Provision for equipment as needed
75	10-4120.5026	MAINT & SERVICE CONTRACTS	25,104	41,335	26,335	57,000	15,665	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)
76	10-4120.5027	MACHINE/EQUIPMENT REPAIR	69	1,000	500	500	(500)	
77	10-4120.5044	CLEANING/SANITARY SUPPLY	1,623	2,000	1,800	1,800	(200)	
78	10-4120.5049	MEDICAL AND LAB	554	800	600	600	(200)	
79	10-4120.5061	ADVERTISING	3,850	7,600	6,000	6,000	(1,600)	Covers all advertising needs of the City - public notices, employment, license renewals, etc.
80	10-4120.5062	INSURANCE	20,968	22,745	22,745	22,000	(745)	Savings from increase in SCMIRF deductible offset by increases in building/equipment values and increased auto experience modifier.
81	10-4120.5063	RENT AND LEASES	8,023	10,700	9,000	10,450	(250)	City Hall copiers, postage meter and time clock
82	10-4120.5064	EMPLOYEE TRAINING	44,792	103,000	50,000	58,000	(45,000)	Includes \$5,000 for City Hall employee training and \$43,000 for City-wide tuition reimbursement program (requests submitted by employees for FY20)
83	10-4120.5065	PROFESSIONAL SERVICES	38,489	113,520	72,520	129,000	15,480	Incls annual audit fees (\$26k), Flex benefits administration (\$1.2k), Equifax credit cks on new employees (\$800), Codification updates and online searchable code (\$3k), online dashboard (\$12k) & elevator inspections, drug tests & misc (\$1k). Added \$30k in FY20 for bond attorney to prepare GO Bond issue for Phase 3 Drainage. Added \$15k in FY20 for professional assistance with the Strategic Plan. Also added \$40k in FY20 for financial consulting related to debt issues.
84	10-4120.5067	CONTRACTED SERVICES	-	50,000	36,000	114,000	64,000	Includes contracted Info Technology services of \$84,000 per year and \$30,000 for contract grant writer (estimate).
85	10-4120.5068	ELECTION EXPENSES	10,513	-	-	5,000	5,000	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years
86	10-4120.5079	MISC. & CONTINGENCY EXP	16,390	19,110	22,910	18,000	(1,110)	\$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) & \$1,000 miscellaneous.
87	<b>SUBTOTAL GENERAL GOVT</b>		<b>1,590,321</b>	<b>1,799,804</b>	<b>1,676,449</b>	<b>1,859,464</b>	<b>59,660</b>	
88	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>3%</b>	



	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - GENERAL FUND - DRAFT #5</b>							
2	GL Number	Description	ACTUAL FY18	BUDGET FY19	FORECAST FY19	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD	NOTES
90	<b>POLICE</b>							
91	10-4410.5001	SALARIES & WAGES	1,386,453	1,478,735	1,399,017	1,453,386	(25,349)	FY20 includes 2.5% pool for pay adjustments and the impact of Feb 2019 Police pay range adjusts for positions below Captain . Assumes full staffing.
92	10-4410.5002	OVERTIME WAGES	161,481	127,011	146,488	132,818	5,807	
93	10-4410.5003	PART-TIME WAGES	-	-	-	-	-	
94	10-4410.5004	FICA EXPENSE	116,135	122,840	118,231	121,345	(1,495)	FICA rate is 7.65%
95	10-4410.5005	RETIREMENT EXPENSE	240,041	268,842	266,445	281,497	12,655	PORS & SCRS employer contribution rates are 18.24% & 15.56% respectively in FY20
96	10-4410.5006	GROUP HEALTH INSURANCE	196,336	218,320	191,058	230,778	12,458	FY20 based on PEBA rates + 8% increase effective 1/1/20.
97	10-4410.5007	WORKMEN'S COMPENSATION	56,296	75,866	68,950	71,592	(4,274)	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.
98	10-4420.5010	PRINT AND OFFICE SUPPLIES	13,821	14,000	14,000	14,000	-	
99	10-4420.5014	MEMBERSHIP AND DUES	1,516	2,500	2,000	2,000	(500)	
100	10-4420.5015	MEETINGS AND SEMINARS	1,191	2,000	2,000	2,000	-	
101	10-4420.5016	VEHICLE, FUEL & OIL	88,661	80,000	80,000	80,000	-	No fuel cost increase included
102	10-4420.5017	VEHICLE MAINTENANCE	46,626	46,000	50,000	50,000	4,000	Increased based on the 12 month actual as well as the extended replacement cycle from 6 to 7 years
103	10-4420.5020	ELECTRIC AND GAS	33,877	32,000	32,000	32,000	-	
104	10-4420.5021	TELEPHONE/CABLE	52,849	67,833	60,000	60,000	(7,833)	Incls phone/internet (\$14k), cellular & data cards (\$7k), NCIC line (\$7k) and Charleston County radio fee (\$28k)
105	10-4420.5022	WATER AND SEWER	6,224	6,000	6,000	6,000	-	
106	10-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,746	2,000	2,000	2,000	-	
107	10-4420.5026	MAINT & SERVICE CONTRACTS	59,769	77,659	65,000	68,500	(9,159)	Incls annual software costs for City-wide network security & backup, Enterpol, RMS crime mapping, doc mgt, 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) chalk and/or paint for parking lines on Palm Blvd (\$3.5k) and misc provision as needed (\$5k)
108	10-4420.5027	MACHINE/EQUIPMENT REPAIR	8,043	8,500	8,500	8,500	-	
109	10-4420.5041	UNIFORMS	20,246	20,715	20,715	20,715	-	
110	10-4420.5044	CLEANING/SANITARY SUPPLY	1,768	1,750	1,750	1,750	-	
111	10-4420.5049	MEDICAL AND LAB	3,814	4,000	4,000	4,000	-	
112	10-4420.5062	INSURANCE	62,343	76,820	76,820	64,000	(12,820)	Savings from increase in SCMIRF deductible offset by increases in building/equipment values and increased auto experience modifier.
113	10-4420.5063	RENT AND LEASES	2,939	3,300	3,000	4,450	1,150	Police copier and time clock
114	10-4420.5064	EMPLOYEE TRAINING	10,048	8,980	10,000	10,000	1,020	Increased slightly to accommodate higher than average number of new employees
115	10-4420.5065	PROFESSIONAL SERVICES	12,992	5,500	5,500	5,500	-	Annual CALEA continuation
116	10-4420.5067	CONTRACTED SERVICES	9,135	15,000	15,000	15,000	-	Includes \$15,000/yr for Coyote management.
117	10-4420.5079	MISC. & CONTINGENCY EXP	2,640	3,250	3,250	3,250	-	
118	10-4420.5081	CANINE KENNEL EXPENSES	709	1,000	1,000	1,000	-	
119		<b>SUBTOTAL POLICE</b>	<b>2,597,701</b>	<b>2,770,421</b>	<b>2,652,724</b>	<b>2,746,081</b>	<b>(24,340)</b>	
120		<b>% Increase/(Decrease) from FY19 Budget</b>					<b>-1%</b>	
121								

	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - GENERAL FUND - DRAFT #5</b>							
2	<b>GL Number</b>	<b>Description</b>	<b>ACTUAL FY18</b>	<b>BUDGET FY19</b>	<b>FORECAST FY19</b>	<b>BUDGET FY20</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD</b>	<b>NOTES</b>
3								
122		<b>FIRE</b>						
123	10-4510.5001	SALARIES & WAGES	1,632,793	1,684,761	1,669,274	1,650,662	(34,099)	FY20 includes 2.5% pool for wage adjustments.
124	10-4510.5002	OVERTIME WAGES	344,556	303,083	320,846	291,195	(11,888)	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.
125	10-4510.5003	PART-TIME WAGES	13,286	19,748	8,917	16,900	(2,848)	
126	10-4510.5004	FICA EXPENSE	149,150	153,581	152,926	149,845	(3,736)	FICA rate is 7.65%
127	10-4510.5005	RETIREMENT EXPENSE	304,966	345,196	343,097	356,333	11,137	PORS & SCRS employer contribution rates are 18.24% & 15.56% respectively in FY20
128	10-4510.5006	GROUP HEALTH INSURANCE	261,888	279,329	277,553	297,896	18,567	FY20 based on PEBA rates + 8% increase effective 1/1/20.
129	10-4510.5007	WORKMEN'S COMPENSATION	70,966	87,979	86,890	79,234	(8,745)	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.
130	10-4510.5008	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	
131	10-4520.5010	PRINT AND OFFICE SUPPLIES	5,795	6,500	5,500	5,500	(1,000)	
132	10-4520.5014	MEMBERSHIP AND DUES	1,987	2,300	2,300	2,300	-	
133	10-4520.5015	MEETINGS AND SEMINARS	147	500	500	500	-	
134	10-4520.5016	VEHICLE, FUEL & OIL	17,932	19,000	19,000	19,000	-	No fuel cost increase included
135	10-4520.5017	VEHICLE MAINTENANCE	60,009	70,000	70,000	70,000	-	
136	10-4520.5020	ELECTRIC AND GAS	48,781	44,500	44,500	44,500	-	
137	10-4520.5021	TELEPHONE/CABLE	59,421	63,456	61,000	61,000	(2,456)	Incls phone/internet (\$26k), cellular & data cards (\$8k) and Charleston County radio fee (\$27k)
138	10-4520.5022	WATER AND SEWER	11,471	10,600	10,600	10,600	-	
139	10-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	5,707	4,700	4,700	4,700	-	
140	10-4520.5026	MAINT & SERVICE CONTRACTS	58,165	66,675	66,675	61,000	(5,675)	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)
141	10-4520.5027	MACHINE/EQUIPMENT REPAIR	10,652	10,000	10,000	10,000	-	
142	10-4520.5041	UNIFORMS	20,732	20,000	20,000	20,000	-	
143	10-4520.5044	CLEANING/SANITARY SUPPLY	3,981	4,000	4,000	4,000	-	
144	10-4520.5049	MEDICAL AND LAB	16,420	17,000	17,000	17,000	-	
145	10-4520.5062	INSURANCE	108,073	106,771	106,771	114,000	7,229	Savings from increase in SCMIRF deductible offset by increases in building/equipment values and increased auto experience modifier.
146	10-4520.5063	RENT AND LEASES	1,300	2,500	2,000	3,450	950	Fire copier and time clock
147	10-4520.5064	EMPLOYEE TRAINING	8,156	10,000	10,000	10,000	-	
148	10-4520.5065	PROFESSIONAL SERVICES	3,229	6,000	6,000	6,000	-	
149	10-4520.5079	MISC. & CONTINGENCY EXP	5,483	6,000	6,000	6,000	-	
150	10-4520.5080	VOLUNTEER FIRE POINTS	721	1,500	1,000	1,000	(500)	
151		<b>SUBTOTAL FIRE</b>	<b>3,225,770</b>	<b>3,345,679</b>	<b>3,327,049</b>	<b>3,312,615</b>	<b>(33,064)</b>	
152		<b>% Increase/(Decrease) from FY19 Budget</b>					<b>-1%</b>	
153								

	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - GENERAL FUND - DRAFT #5</b>							
2	GL Number	Description	ACTUAL FY18	BUDGET FY19	FORECAST FY19	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD	NOTES
3								
154	<b>PUBLIC WORKS</b>							
155	10-4610.5001	SALARIES & WAGES	528,155	603,167	560,033	613,592	10,425	FY19 forecast significantly less than budget because Asst Director position has not been filled. FY20 incl 2.5% pool for pay adjs.
156	10-4610.5002	OVERTIME WAGES	17,031	13,593	10,000	10,999	(2,594)	Includes OT provision for beach cleanup as needed.
157	10-4610.5004	FICA EXPENSE	41,016	47,182	43,608	47,781	599	FICA rate is 7.65%
158	10-4610.5005	RETIREMENT EXPENSE	70,131	89,800	83,119	97,186	7,386	SCRS employer contribution rates are 15.56% in FY20
159	10-4610.5006	GROUP HEALTH INSURANCE	69,077	79,164	74,046	84,358	5,194	FY20 based on PEBA rates + 8% increase effective 1/1/20.
160	10-4610.5007	WORKMEN'S COMPENSATION	29,608	41,721	37,871	40,608	(1,113)	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.
161	10-4620.5010	PRINT AND OFFICE SUPPLIES	883	3,000	1,000	1,500	(1,500)	Includes provision for new position
162	10-4620.5014	MEMBERSHIP AND DUES	459	500	500	500	-	
163	10-4620.5015	MEETINGS AND SEMINARS	-	250	-	-	(250)	
164	10-4620.5016	VEHICLE, FUEL & OIL	60,562	59,000	59,000	61,000	2,000	Increased to cover new position
165	10-4620.5017	VEHICLE MAINTENANCE	86,122	85,000	85,000	85,000	-	
166	10-4620.5020	ELECTRIC AND GAS	75,099	86,900	76,000	76,000	(10,900)	
167	10-4620.5021	TELEPHONE/CABLE	11,724	10,952	11,500	14,000	3,048	Forecast increase for Asst Director mobile phone, radio fee
168	10-4620.5022	WATER AND SEWER	7,215	8,000	12,000	12,000	4,000	Actual water usage has increased with the new wash station
169	10-4620.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,734	2,000	2,000	2,000	-	
170	10-4620.5026	MAINT & SERVICE CONTRACTS	7,399	9,700	8,000	8,000	(1,700)	Increased slightly to accommodate activities of new Asst Director
171	10-4620.5027	MACHINE/EQUIPMENT REPAIR	2,036	7,000	5,000	5,000	(2,000)	
172	10-4620.5041	UNIFORMS	9,072	9,000	10,880	10,880	1,880	Approximately \$190/week for uniform service (increased from \$170) + \$100/yr per employee for steel-toed boots
173	10-4620.5044	CLEANING/SANITARY SUPPLY	1,787	3,500	2,500	2,500	(1,000)	Decreased based on actual experience
174	10-4620.5049	MEDICAL AND LAB	3,306	3,500	3,500	3,500	-	
175	10-4620.5054	STREET SIGNS	1,703	4,000	1,000	2,500	(1,500)	Covers island wide street name signs only as needed.
176	10-4620.5062	INSURANCE	38,316	39,754	39,754	40,000	246	Savings from increase in SCMIRF deductible offset by increases in building/equipment values and increased auto experience modifier.
177	10-4620.5063	RENT AND LEASES	465	500	500	1,950	1,450	Covers hydrogen and acetylene tanks for welding and timeclock rental
178	10-4620.5064	EMPLOYEE TRAINING	-	300	300	300	-	
179	10-4620.5065	PROFESSIONAL SERVICES	1,700	2,000	2,000	2,000	-	DHEC and UST testing
180	10-4620.5066	TEMPORARY LABOR	192,293	200,000	200,000	200,000	-	Includes provision for additional services if needed, such as right-of-way maintenance and Front Beach parking lot and compactor cleanup.
181	10-4620.5067	CONTRACTED SERVICES	558	1,000	-	1,000	-	Covers annual shred day service
182	10-4620.5079	MISC. & CONTINGENCY EXP	105	1,000	1,000	1,000	-	
183	10-4620.5089	GARBAGE CART PROCUREMENT	9,718	10,000	6,807	7,500	(2,500)	replenish roll cart inventory. New carts are sold for \$75
184	<b>SUBTOTAL PUBLIC WORKS</b>		<b>1,267,271</b>	<b>1,421,483</b>	<b>1,336,917</b>	<b>1,432,655</b>	<b>11,172</b>	
185	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>1%</b>	
186							-	

	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - GENERAL FUND - DRAFT #5</b>							
2	GL Number	Description	ACTUAL FY18	BUDGET FY19	FORECAST FY19	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD	NOTES
3								
187	<b>BUILDING</b>							
188	10-4710.5001	SALARIES & WAGES	244,862	245,845	245,445	254,059	8,214	FY20 includes a 2.5% pool for salary adjustments.
189	10-4710.5002	OVERTIME WAGES	559	1,306	208	671	(635)	
190	10-4710.5004	FICA EXPENSE	17,801	18,907	18,792	19,487	580	FICA rate is 7.65%
191	10-4710.5005	RETIREMENT EXPENSE	31,237	35,985	38,503	39,636	3,651	SCRS employer contribution rates are 15.56% in FY20
192	10-4710.5006	GROUP HEALTH INSURANCE	40,790	42,279	42,229	45,230	2,951	FY20 based on PEBA rates + 8% increase effective 1/1/20.
193	10-4710.5007	WORKMEN'S COMPENSATION	2,227	2,972	2,972	2,739	(233)	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.
194	10-4720.5010	PRINT AND OFFICE SUPPLIES	10,198	12,500	11,000	11,000	(1,500)	
195	10-4720.5014	MEMBERSHIP AND DUES	794	1,000	1,000	1,000	-	
196	10-4720.5015	MEETINGS AND SEMINARS	495	1,000	500	500	(500)	
197	10-4720.5016	VEHICLE, FUEL & OIL	4,324	4,500	4,500	4,500	-	
198	10-4720.5017	VEHICLE MAINTENANCE	621	1,000	1,000	1,000	-	
199	10-4720.5020	ELECTRIC AND GAS	4,683	4,000	4,500	4,500	500	
200	10-4720.5021	TELEPHONE/CABLE	5,054	5,352	5,352	5,400	48	
201	10-4720.5022	WATER AND SEWER	1,580	1,600	1,600	1,600	-	
202	10-4720.5025	NON-CAPITAL TOOLS & EQUIPMEN	200	300	300	300	-	
203	10-4720.5026	MAINT & SERVICE CONTRACTS	9,035	7,500	8,000	21,000	13,500	Increased for STR Helper software contract for managing short-term rentals
204	10-4720.5027	MACHINE/EQUIPMENT REPAIR	69	500	500	500	-	
205	10-4720.5041	UNIFORMS	262	500	400	500	-	
206	10-4720.5044	CLEANING/SANITARY SUPPLY	398	500	500	500	-	
207	10-4720.5049	MEDICAL AND LAB	71	100	100	100	-	
208	10-4720.5062	INSURANCE	8,769	9,539	9,000	9,000	(539)	Savings from increase in SCMIRF deductible offset by increases in building/equipment values and increased auto experience modifier.
209	10-4720.5063	RENT AND LEASES	574	800	600	2,050	1,250	Copier and timeclock rental
210	10-4720.5064	EMPLOYEE TRAINING	1,077	1,300	1,100	1,300	-	
211	10-4720.5065	PROFESSIONAL SERVICES	5,444	20,500	12,000	13,500	(7,000)	provisions for 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) and services requested by the Planning Commission (\$3,000)
212	10-4720.5079	MISC. & CONTINGENCY EXP	497	500	500	500	-	
213	<b>SUBTOTAL BUILDING</b>		<b>391,621</b>	<b>420,285</b>	<b>410,602</b>	<b>440,572</b>	<b>20,287</b>	
214	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>5%</b>	
215							-	

	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - GENERAL FUND - DRAFT #5</b>							
2	GL Number	Description	ACTUAL FY18	BUDGET FY19	FORECAST FY19	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD	NOTES
216	<b>RECREATION</b>							
217	10-4810.5001	SALARIES & WAGES	347,796	359,585	363,188	374,662	15,077	FY20 includes a 2.5% pool for salary adjustments.
218	10-4810.5002	OVERTIME WAGES	5,843	18,226	2,506	8,396	(9,830)	Reduced budgeted OT as a % of salaries from 4.5% in FY19 to 2% for FY20 based actual.
219	10-4810.5003	PART-TIME WAGES	195,657	217,400	200,000	200,000	(17,400)	Reduced based on actual. Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation.
220	10-4810.5004	FICA EXPENSE	40,800	45,534	43,276	44,604	(930)	FICA rate is 7.65%
221	10-4810.5005	RETIREMENT EXPENSE	47,593	57,921	53,309	59,604	1,683	SCRS employer contribution rates are 15.56% in FY20
222	10-4810.5006	GROUP HEALTH INSURANCE	55,369	65,256	65,230	69,824	4,568	FY20 based on PEBA rates + 8% increase effective 1/1/20.
223	10-4810.5007	WORKMEN'S COMPENSATION	10,929	13,699	13,044	13,172	(527)	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.
224	10-4810.5008	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	
225	10-4820.5010	PRINT AND OFFICE SUPPLIES	9,544	10,500	10,500	10,500	-	
226	10-4820.5014	MEMBERSHIP AND DUES	1,328	1,600	1,600	1,600	-	
227	10-4820.5015	MEETINGS AND SEMINARS	1,332	2,000	2,000	2,000	-	
228	10-4820.5016	VEHICLE, FUEL & OIL	3,218	4,000	4,000	4,000	-	
229	10-4820.5017	VEHICLE MAINTENANCE	1,617	2,000	2,000	2,000	-	
230	10-4820.5020	ELECTRIC AND GAS	39,280	37,000	37,000	37,000	-	
231	10-4820.5021	TELEPHONE/CABLE	17,846	17,000	17,000	17,000	-	
232	10-4820.5022	WATER AND SEWER	3,702	4,240	4,240	4,240	-	
233	10-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,296	1,800	1,800	1,800	-	
234	10-4820.5026	MAINT & SERVICE CONTRACTS	34,108	38,600	38,600	38,600	-	
235	10-4820.5027	MACHINE/EQUIPMENT REPAIR	350	2,500	2,500	2,500	-	
236	10-4820.5041	UNIFORMS	1,403	1,950	1,950	1,950	-	
237	10-4820.5044	CLEANING/SANITARY SUPPLY	4,953	4,750	4,750	4,750	-	
238	10-4820.5049	MEDICAL AND LAB	675	800	800	800	-	
239	10-4820.5062	INSURANCE	42,039	44,310	44,310	41,000	(3,310)	Savings from increase in SCMIRF deductible offset by increases in building/equipment values and increased auto experience modifier. Forecast 2% annual increase for FY21-FY29
240	10-4820.5063	RENT AND LEASES	1,900	3,700	2,500	3,950	250	Reduced based on actual experience. Includes copier and timeclock rental.
241	10-4820.5064	EMPLOYEE TRAINING	1,860	2,300	2,000	2,000	(300)	
242	10-4820.5065	PROFESSIONAL SERVICES	105	115	115	120	5	Annual backflow tests. Increase based on new price.
243	10-4820.5079	MISC. & CONTINGENCY EXP	3,312	3,500	3,500	3,500	-	
244	10-4830.5088	5 & UNDER GROUPS	590	750	750	750	-	
245	10-4830.5091	PROGRAMS	2,855	3,000	3,000	3,000	-	
246	10-4830.5092	SPECIAL ACTIVITES/EVENTS	23,074	24,500	24,500	24,500	-	
247	10-4830.5093	SUMMER CAMPS	10,674	14,500	14,500	14,500	-	
248	10-4830.5095	THEME ACTIVITIES	2,099	2,000	2,000	2,000	-	
249	10-4830.5096	MIDDLE SCHOOL DANCES	2,371	-	-	-	-	
250	10-4830.5097	ADULT SPORTS	12,192	14,000	13,000	13,000	(1,000)	
251	10-4830.5098	YOUTH SPORTS	33,063	35,000	35,000	35,000	-	
252	10-4830.5099	KEENAGERS	3,112	3,000	3,000	3,000	-	
253	<b>SUBTOTAL RECREATION</b>		<b>963,883</b>	<b>1,057,036</b>	<b>1,017,468</b>	<b>1,045,322</b>	<b>(11,714)</b>	
254	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>-1%</b>	
255								

	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - GENERAL FUND - DRAFT #5</b>							
2	GL Number	Description	ACTUAL FY18	BUDGET FY19	FORECAST FY19	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD	NOTES
256	<b>COURT</b>							
257	10-4910.5001	SALARIES & WAGES	67,225	67,114	67,114	69,578	2,464	FY20 includes a 2.5% pool for salary adjustments.
258	10-4910.5002	OVERTIME WAGES	5,344	3,070	1,945	1,584	(1,486)	
259	10-4910.5003	PART-TIME SALARIES	15,442	18,000	17,210	16,500	(1,500)	Includes \$1500 for fill-in Judge if needed
260	10-4910.5004	FICA EXPENSE	6,503	6,746	6,600	6,706	(40)	FICA rate is 7.65%
261	10-4910.5005	RETIREMENT EXPENSE	10,814	12,840	12,561	13,640	800	SCRS employer contribution rates are 15.56% in FY20
262	10-4910.5006	GROUP HEALTH INSURANCE	6,248	6,510	6,503	6,933	423	FY20 based on PEBA rates + 8% increase effective 1/1/20.
263	10-4910.5007	WORKMEN'S COMPENSATION	231	312	250	288	(24)	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.
264	10-4920.5010	PRINT AND OFFICE SUPPLIES	4,072	4,500	4,000	4,000	(500)	
265	10-4920.5014	MEMBERSHIP AND DUES	107	200	150	150	(50)	
266	10-4920.5015	MEETINGS AND SEMINARS	228	800	700	700	(100)	
267	10-4920.5021	TELEPHONE/CABLE	3,923	3,450	4,300	4,300	850	Phone and internet service
268	10-4920.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,024	800	800	800	-	
269	10-4920.5026	MAINT & SERVICE CONTRACTS	3,475	6,800	5,000	5,000	(1,800)	Includes software maintenance on Court JEMS system
270	10-4920.5027	MACHINE/EQUIPMENT REPAIR	-	-	-	-	-	
271	10-4920.5062	INSURANCE	576	613	613	650	37	
272	10-4920.5064	EMPLOYEE TRAINING	1,398	2,000	1,500	1,500	(500)	
273	10-4920.5065	PROFESSIONAL SERVICES	127,954	125,000	90,000	90,000	(35,000)	Includes most legal fees for the City and Court security
274	10-4920.5079	MISC. & CONTINGENCY	831	850	850	850	-	
275		<b>SUBTOTAL COURT</b>	<b>256,397</b>	<b>259,605</b>	<b>220,095</b>	<b>223,179</b>	<b>(36,426)</b>	
276		<b>% Increase/(Decrease) from FY19 Budget</b>					<b>-14%</b>	
277							-	

	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - GENERAL FUND - DRAFT #5</b>							
2	<b>GL Number</b>	<b>Description</b>	<b>ACTUAL FY18</b>	<b>BUDGET FY19</b>	<b>FORECAST FY19</b>	<b>BUDGET FY20</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD</b>	<b>NOTES</b>
278	<b>BEACH SERVICE OFFICERS (BSOs)</b>							-
279	10-5710.5002	OVERTIME WAGES	1,300	3,421	400	1,500	(1,921)	
280	10-5710.5003	PART-TIME WAGES	80,480	117,451	110,000	110,000	(7,451)	
281	10-5710.5004	FICA EXPENSE	6,259	9,247	8,446	8,530	(717)	FICA rate is 7.65%
282	10-5710.5005	RETIREMENT EXPENSE	1,073	-	-	-	-	
283	10-5710.5006	GROUP HEALTH INSURANCE	35	-	-	-	-	
284	10-5710.5007	WORKERS COMPENSATION	3,977	6,507	5,288	5,959	(548)	
285		<b>SUBTOTAL BEACH SERVICE OFFICE</b>	<b>93,125</b>	<b>136,626</b>	<b>124,134</b>	<b>125,989</b>	<b>(10,637)</b>	
286		<b>% Increase/(Decrease) from FY19 Budget</b>					<b>-8%</b>	
287								
288	<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>10,525,096</b>	<b>11,343,798</b>	<b>10,898,424</b>	<b>11,328,081</b>	<b>(15,717)</b>	
289		<b>% Increase/(Decrease) from FY19 Budget</b>					<b>0%</b>	
290								
291	<b>NET INCOME BEFORE TRANSFERS</b>		<b>1,166</b>	<b>(1,138,888)</b>	<b>145,976</b>	<b>239,539</b>	<b>1,378,427</b>	
292		<b>% Increase/(Decrease) from FY19 Budget</b>					<b>-121%</b>	
293								
294	<b>TRANSFERS</b>							
295	10-3900.4901	OPERATING TRANSFERS IN	1,197,567	1,306,235	1,306,235	897,745	(408,490)	FY20 incl 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.
296	10-3900.5901	OPERATING TRANSFERS OUT	(1,127,848)	(167,347)	(1,452,211)	(1,137,284)	(969,937)	Transfers out to Capital Projects Fund.
297		<b>NET TRANSFERS IN/(OUT)</b>	<b>69,719</b>	<b>1,138,888</b>	<b>(145,976)</b>	<b>(239,539)</b>	<b>(1,378,427)</b>	
298		<b>% Increase/(Decrease) from FY19 Budget</b>					<b>-121%</b>	
299								
300	<b>NET INCOME AFTER TRANSFERS</b>		<b>70,885</b>	<b>-</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	
301								
302	<b>ENDING FUND BALANCE</b>		<b>3,205,326</b>	<b>3,205,326</b>	<b>3,205,325</b>	<b>3,205,326</b>		

**CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - CAPITAL PROJECTS FUND - DRAFT #5**

1								U
2	GL Number	Description	ACTUAL FY18	BUDGET FY19	FORECAST FY19	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD	NOTES
5	<b>CAPITAL PROJECTS FUND REVENUES</b>							-
6	20-3450.4106	INTERGOVERNMENT TRANSFERS	-	-	-	-	-	
7	20-3450.4111	GRANT INCOME	-	513,000	906,184	295,000	(218,000)	FY20 includes \$295,000 FEMA Flood Mitigation Grant related to Forest Trail residence. Offset by expense on line 20.
8	20-3500.4501	MISCELLANEOUS REVENUE	1,196,945	-	-	-	-	
9	20-3500.4505	INTEREST INCOME	48,916	40,000	64,000	67,200	27,200	
10	20-3500.4512	BOND PROCEEDS	-	-	-	-	-	
11	20-3860.5805	MUNICIPAL LEASE PROCEEDS	-	849,500	-	849,500	-	Anticipated municipal lease for Fire Pumper Truck
12	<b>TOTAL CAPITAL PROJ REVENUES (NO TRANSFERS)</b>		<b>1,245,861</b>	<b>1,402,500</b>	<b>970,184</b>	<b>1,211,700</b>	<b>(190,800)</b>	
13	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>-14%</b>	
14								
15	<b>GENERAL GOVERNMENT</b>							
16	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	
17	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMEN'	8,539	10,000	7,500	5,000	(5,000)	Provision for City Hall and Council Chamber furniture, computers, and AV equipment as needed
18	20-4140.5026	MAINT & SERVICE CONTRACTS	244	18,300	17,000	12,163	(6,137)	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	20-4140.5065	PROFESSIONAL SERVICES	15,247	18,000	18,000	31,000	13,000	Includes City-wide Microsoft Office 365 licensing software (\$18,000), email software and timeclock software subscription and rental (\$13,000)
20	20-4140.5085	CAPITAL OUTLAY	184,334	53,000	15,000	295,000	242,000	FY20 \$295,000 expense related to Forest Trail residence and fully offset by FEMA Flood Mitigation Grant above.
21	<b>SUBTOTAL GENERAL GOVT</b>		<b>208,364</b>	<b>99,300</b>	<b>57,500</b>	<b>343,163</b>	<b>243,863</b>	
22	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>246%</b>	
23								
24	<b>POLICE</b>							
25	20-4440.5017	VEHICLE MAINTENANCE	3,629	-	-	-	-	
26	20-4440.5025	NON-CAPITAL TOOLS & EQUIPMEN'	5,976	7,500	9,955	4,000	(3,500)	FY20 budget covers approximately 4 desktop computers, only with failure
27	20-4440.5026	MAINT & SERVICE CONTRACTS	3,209	186,496	30,000	-	(186,496)	FY19 Budget included significant maintenance based on the Hill report. These will be addressed in the overall PSB repair project included in the Capital Outlay line below.
28	20-4440.5041	UNIFORMS	-	-	-	-	-	
29	20-4440.5085	CAPITAL OUTLAY	67,237	168,000	130,000	1,209,000	1,041,000	FY20 forecast incl 1 patrol SUV rebud from FY19 (\$44,000), repl computer server (\$15,000) and \$1,150,000 for FY20 PSB repair. The remainder of the PSB repair will happen in FY21 (\$950,000 for Yr2 of PSB repair).
30	<b>SUBTOTAL POLICE</b>		<b>80,052</b>	<b>361,996</b>	<b>169,955</b>	<b>1,213,000</b>	<b>851,004</b>	
31	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>235%</b>	
32								
33	<b>FIRE</b>							
34	20-4540.5009	DEBT SERVICE - PRINCIPAL	-	72,623	-	-	(72,623)	Debt service for new ladder truck - included in FY19 budget but delayed until FY20.
35	20-4540.5011	DEBT SERVICE - INTEREST	-	29,325	-	-	(29,325)	Debt service for new ladder truck - included in FY19 budget but delayed until FY20.
36	20-4540.5017	VEHICLE MAINTENANCE	4,897	50,000	-	-	(50,000)	FY19 budget was for repairs to the 95' Ladder. This effort has evolved into a complete refurbishment FY20 in the Capital Outlay acct
37	20-4540.5025	NON-CAPITAL TOOLS & EQUIPMEN'	14,950	27,000	23,000	2,000	(25,000)	Provision for replacement computers as needed
38	20-4540.5026	MAINT & SERVICE CONTRACTS	11,168	255,958	60,000	49,077	(206,881)	FY19 budget included Hill report maintenance and generator relocation. These will be addressed in the overall PSB repair project included in the Capital Outlay line below.
39	20-4540.5063	RENT AND LEASES	-	-	36,071	61,824	61,824	FY20 includes 12 months of rental of construction/office trailer for use during PSB Fire Dept renovation
40	20-4540.5065	PROFESSIONAL SERVICES	5,296	-	768	-	-	
41	20-4540.5085	CAPITAL OUTLAY	34,189	879,500	30,000	2,324,500	1,445,000	FY20 forecast incl new 75' Ladder truck via muni lease (\$849,500), 50% of cost to refurb existing 95' Ladder truck (\$300,000), repl veh radios w/ failure (\$25,000) and FY20 PSB repair cost (\$1,150,000). The remainder of the PSB repair will happen in FY21 (\$950,000 for Yr2 of PSB repairs).
42	<b>SUBTOTAL FIRE</b>		<b>70,500</b>	<b>1,314,406</b>	<b>149,839</b>	<b>2,437,401</b>	<b>1,122,995</b>	
43	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>85%</b>	



**CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - CAPITAL PROJECTS FUND - DRAFT #5**

1							U	
2	GL Number	Description	ACTUAL FY18	BUDGET FY19	FORECAST FY19	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD	NOTES
45	<b>PUBLIC WORKS</b>							
46	20-4640.5017	VEHICLE MAINTENANCE	-	-	-	-	-	
47	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMEN'	2,327	-	-	-	-	
48	20-4640.5026	MAINT & SERVICE CONTRACTS	6,215	82,500	82,500	7,990	(74,510)	FY20 includes provision for general building maint = 1% of insured value of Pub Works facilities.
49	20-4640.5065	PROFESSIONAL SERVICES	-	50,000	19,300	-	(50,000)	FY19 budget and forecasted spending relate to island wide sewer master plan. No additional expenses are anticipated in FY20.
50	20-4640.5084	CIP PHASE 2 - 5 DRAINAGE	927,568	-	116,200	200,000	200,000	FY20 incl \$200,000 for final design, engineering & permitting of Phase 3 drainage. Phase 3 construction will begin in FY21.
51	20-4640.5085	CAPITAL OUTLAY	435,482	1,461,104	1,413,604	37,500	(1,423,604)	50% of Pub Wks replacement generator in FY20 (\$37,500).
52	20-4640.5086	DRAINAGE EXPENSE CONTINGENCI	143,205	657,038	307,038	70,000	(587,038)	Budget includes \$70,000 annual drainage contingency. Annual ditch maint moved to Muni Atax Fund.
53	<b>SUBTOTAL PUBLIC WORKS</b>		<b>1,514,798</b>	<b>2,250,642</b>	<b>1,938,642</b>	<b>315,490</b>	<b>(1,935,152)</b>	
54	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>-86%</b>	
55								
56	<b>BUILDING</b>							
57	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMEN'	-	-	-	-	-	
58	20-4740.5026	MAINT & SERVICE CONTRACTS	-	18,300	5,000	12,163	(6,137)	Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building
59	20-4740.5085	CAPITAL OUTLAY	26,191	-	-	-	-	
60	<b>SUBTOTAL BUILDING</b>		<b>26,191</b>	<b>18,300</b>	<b>5,000</b>	<b>12,163</b>	<b>(6,137)</b>	
61	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>-34%</b>	
62								
63	<b>RECREATION</b>							
64	20-4840.5025	NON-CAPITAL TOOLS & EQUIPMEN'	30,984	31,000	31,000	7,000	(24,000)	\$1000/yr for computer equip, \$6000/yr for appliances, lobby furniture & outside furnishings only w/failure.
65	20-4840.5026	MAINT & SERVICE CONTRACTS	14,236	92,000	88,000	50,000	(42,000)	\$50k for HVAC replacements, only with failure
66	20-4840.5085	CAPITAL OUTLAY	41,288	-	-	6,000	6,000	Replace computer server
67	<b>SUBTOTAL RECREATION</b>		<b>86,508</b>	<b>123,000</b>	<b>119,000</b>	<b>63,000</b>	<b>(60,000)</b>	
68	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>-49%</b>	
69								
70								
71	<b>TOTAL CAPITAL PROJECTS FUND EXPENDITURES</b>		<b>1,986,413</b>	<b>4,167,644</b>	<b>2,439,936</b>	<b>4,384,217</b>	<b>216,573</b>	
72	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>5%</b>	
73								
74	<b>NET INCOME BEFORE TRANSFERS</b>		<b>(740,552)</b>	<b>(2,765,144)</b>	<b>(1,469,752)</b>	<b>(3,172,517)</b>	<b>(407,373)</b>	
75	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>15%</b>	
76								
77	<b>TRANSFERS</b>							
78	20-3900.4901	OPERATING TRANSFERS IN	1,127,848	218,321	1,452,211	1,137,284	918,963	Transfers in from the General Fund
79	20-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	-	
80	<b>NET TRANSFERS IN/(OUT)</b>		<b>1,127,848</b>	<b>218,321</b>	<b>1,452,211</b>	<b>1,137,284</b>	<b>918,963</b>	
81								
82	<b>NET INCOME AFTER TRANSFERS</b>		<b>387,297</b>	<b>(2,546,823)</b>	<b>(17,541)</b>	<b>(2,035,233)</b>	<b>511,590</b>	
83	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>-20%</b>	
84								
85	<b>ENDING FUND BALANCE</b>		<b>4,928,526</b>	<b>2,381,703</b>	<b>4,910,985</b>	<b>2,875,752</b>		

**CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - MUNICIPAL ACCOMMODATIONS TAX FUND - DRAFT #5**

GL Number	Description	ACTUAL FY18	BUDGET FY19	FORECAST FY19	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD	NOTES
<b>MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES</b>							
30-3450.4105	ACCOM. FEE REVENUE	1,069,429	996,000	1,043,000	1,074,290	78,290	Estimate of 3% annual increase in tourism revenues.
30-3450.4106	COUNTY ACC. FEE REVENUE	437,000	510,000	510,000	525,300	15,300	
30-3500.4504	SALE OF ASSETS	6,215	6,250	6,250	5,000	(1,250)	
30-3500.4505	INTEREST INCOME	20,889	17,000	30,000	31,500	14,500	
	<b>TOTAL REVENUES (NO TRANSFERS)</b>	<b>1,533,533</b>	<b>1,529,250</b>	<b>1,589,250</b>	<b>1,636,090</b>	<b>106,840</b>	
	<b>% Increase/(Decrease) from FY19 Budget</b>					<b>7%</b>	
<b>GENERAL GOVERNMENT</b>							
30-4120.5009	DEBT SERVICE - PRINCIPAL	68,000	72,000	72,000	82,000	10,000	40% of Debt service on Recreation Center GO bond. Maturity date is 6/1/23
30-4120.5011	DEBT SERVICE - INTEREST	7,963	6,821	6,821	5,611	(1,210)	40% of Bank service on Recreation Center GO bond. Maturity date is 6/1/23
30-4120.5013	BANK SERVICE CHARGES	20	-	-	-	-	
30-4120.5020	ELECTRIC AND GAS	388	400	400	400	-	
30-4120.5026	MAINT & SERVICE CONTRACTS	12,672	28,500	28,500	26,500	(2,000)	Provision to trim roadside palm trees (\$8,500) and install or refinish approx 3 streetprint crosswalks @ \$6000 each
30-4120.5054	STREET SIGNS	23,133	80,000	40,000	15,000	(65,000)	Parking management replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.
30-4120.5061	ADVERTISING	-	-	-	-	-	
30-4120.5065	PROFESSIONAL SERVICES	383	560	560	10,560	10,000	DHEC water sampling costs. FY20 includes \$10,000 to address a project to link bike and pedestrian pathways.
30-4120.5079	MISCELLANEOUS	15,746	16,000	16,000	16,000	-	Holiday decorations, lift for Front Beach holiday lights, replacement lights and flags
30-4120.5085	CAPITAL OUTLAY	-	-	-	-	-	
	<b>SUBTOTAL GENERAL GOVT</b>	<b>128,304</b>	<b>204,281</b>	<b>164,281</b>	<b>156,071</b>	<b>(48,210)</b>	
	<b>% Increase/(Decrease) from FY19 Budget</b>					<b>-24%</b>	
<b>POLICE</b>							
30-4420.5021	TELEPHONE/CABLE	5,006	7,100	6,000	6,000	(1,100)	Comcast service for the IOP Connector and the Rifle Range camera feeds. Also Skyline broadcast to SC511 app.
30-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	10,880	4,800	4,000	4,000	(800)	1 fully ruggedized mobile data terminal
30-4420.5026	MAINT & SERVICE CONTRACTS	-	93,248	30,000	11,000	(82,248)	Includes \$11,000 for pooper scooper stations & supplies co-ordinated by Animal Control in Pol Dept
30-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	
30-4420.5067	CONTRACTED SERVICES	19,310	22,000	30,000	30,000	8,000	Provision for Charleston County Sheriff Deputies assistance. Hourly rates increasing approx 20% + possible add'l usage due to understaffing
30-4420.5085	CAPITAL OUTLAY	64,058	141,000	65,000	588,000	447,000	Incls 2 patrol SUVs rebudgeted from FY19 (\$88,000) and FY20 PSB repair cost (\$500,000).
	<b>SUBTOTAL POLICE</b>	<b>99,253</b>	<b>268,148</b>	<b>135,000</b>	<b>639,000</b>	<b>370,852</b>	
	<b>% Increase/(Decrease) from FY19 Budget</b>					<b>138%</b>	
<b>FIRE</b>							
30-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	11,500	14,000	-	(11,500)	
30-4520.5026	MAINT & SERVICE CONTRACTS	14	132,979	50,000	-	(132,979)	
30-4520.5085	CAPITAL OUTLAY	-	34,000	34,000	535,000	501,000	FY20 budget incl repl 2010 Ford F150 (\$35,000) and FY20 PSB repair cost (\$500,000).
	<b>SUBTOTAL FIRE</b>	<b>14</b>	<b>178,479</b>	<b>98,000</b>	<b>535,000</b>	<b>356,521</b>	
	<b>% Increase/(Decrease) from FY19 Budget</b>					<b>200%</b>	
<b>PUBLIC WORKS</b>							
30-4620.5026	MAINT & SERVICE CONTRACTS	20,021	53,750	53,750	29,000	(24,750)	Includes 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).
30-4620.5054	STREET SIGNS	1,834	5,000	2,500	5,000	-	Covers information signs in Front Beach and Beach Path areas
30-4620.5065	PROFESSIONAL SERVICES	-	25,000	-	-	(25,000)	FY19 Budget was for professional fees related to Waterway multi-use path. Charleston County assisted the City at no cost.
30-4620.5067	CONTRACTED SERVICES	54,769	-	-	-	-	
30-4620.5079	MISCELLANEOUS	5,974	5,500	-	-	(5,500)	Provision for pooper scooper supplies moved to Police Dept Animal Control
30-4620.5085	CAPITAL OUTLAY	300,058	582,102	582,102	-	(582,102)	
30-4620.5085	DRAINAGE	-	-	-	684,538	684,538	FY20 Includes \$500,000 for small but potentially high impact projects within the basin area as identified by Thomas & Hutton. Also includes annual ditch maintenance of \$184,538.
	<b>SUBTOTAL PUBLIC WORKS</b>	<b>382,656</b>	<b>671,352</b>	<b>638,352</b>	<b>718,538</b>	<b>47,186</b>	
	<b>% Increase/(Decrease) from FY19 Budget</b>					<b>7%</b>	

	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - MUNICIPAL ACCOMMODATIONS TAX FUND - DRAFT #5</b>							
2	<b>GL Number</b>	<b>Description</b>	<b>ACTUAL FY18</b>	<b>BUDGET FY19</b>	<b>FORECAST FY19</b>	<b>BUDGET FY20</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD</b>	<b>NOTES</b>
5								
60	<b>RECREATION</b>							
61	30-4820.5025	NON-CAPITAL TOOLS & EQUIPME	1,273	-	-	-	-	
62	30-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	
63	30-4820.5085	CAPITAL OUTLAY	2,044	50,000	31,000	8,600	(41,400)	FY20 Equipment and software to create public WiFi for Rec building and grounds.
64	<b>SUBTOTAL RECREATION</b>		<b>3,317</b>	<b>50,000</b>	<b>31,000</b>	<b>8,600</b>	<b>(41,400)</b>	
65	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>-83%</b>	
66								
67	<b>FRONT BEACH AND PARKING MANAGEMENT</b>							
68	30-5620.5010	PRINT AND OFFICE SUPPLIES	15,021	24,300	20,800	20,800	(3,500)	Supplies for kiosks & ticketing devices (\$6,000), residential parking decals/hangtags/booklets (\$9,000), enforcement supplies (\$5,000), parking lot annual passes (\$800).
69	30-5620.5013	BANK SERVICE CHARGES	26,582	28,000	30,000	30,000	2,000	Processing fees paid for parking kiosk credit card transactions.
70	30-5620.5020	ELECTRIC AND GAS	44,953	43,400	43,400	43,400	-	Landscape lighting in Front Beach area
71	30-5620.5021	TELEPHONE/CABLE	3,386	12,400	4,000	4,000	(8,400)	Service for 3 call boxes (\$1,000) and internet service for 12 BSO enforcement tablets (\$3,000).
72	30-5620.5022	WATER AND SEWER	4,539	3,300	5,000	5,000	1,700	Irrigation
73	30-5620.5025	NON-CAPITAL TOOLS & EQUIPME	5,395	3,000	3,000	3,000	-	Provision for surveillance camera replacements if needed
74	30-5620.5026	MAINT & SERVICE CONTRACTS	34,348	33,500	33,500	43,500	10,000	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).
75	30-5620.5027	MACHINE/EQUIPMENT REPAIR	11,832	13,520	13,520	14,000	480	Annual Parkeon maintenance contract for 18 kiosks
76	30-5620.5041	UNIFORMS	4,432	5,000	5,000	5,000	-	BSO uniforms
77	30-5620.5054	STREET SIGNS	15,454	5,000	5,000	5,000	-	Replace beach and/or parking signs as needed
78	30-5620.5062	INSURANCE	1,477	1,572	1,572	1,600	28	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area
79	30-5620.5065	PROFESSIONAL SERVICES	32,063	30,800	35,000	38,000	7,200	Includes all T2 Parking Enforcement program fees, including residential parking permit mgt (\$33,500) + armored car service for kiosk collections (\$1500) + Front Beach brick engraving (\$3,000)
80	30-5620.5067	CONTRACTED SERVICES	10,600	11,800	10,800	11,800	-	Beach recycling collection and parking lot trash pickup contracts
81	30-5620.5079	MISCELLANEOUS	188	7,500	7,500	7,500	-	Provision for unanticipated costs. Covers all parking and front beach maintenance.
82	30-5620.5085	CAPITAL OUTLAY	-	40,000	20,000	20,000	(20,000)	Replace sections of white fencing in Front Beach area as needed.
83	<b>SUBTOTAL FR BEACH/PKG MGT</b>		<b>210,269</b>	<b>263,092</b>	<b>238,092</b>	<b>252,600</b>	<b>(10,492)</b>	
84	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>-4%</b>	
85								
86	<b>TOTAL MUNI ATAX FUND EXPENDITURES</b>		<b>823,814</b>	<b>1,635,352</b>	<b>1,304,725</b>	<b>2,309,809</b>	<b>674,457</b>	
87	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>41%</b>	
88								
89	<b>NET INCOME BEFORE TRANSFERS</b>		<b>709,719</b>	<b>(106,102)</b>	<b>284,525</b>	<b>(673,719)</b>	<b>(567,617)</b>	
90	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>535%</b>	
91								
92	<b>TRANSFERS</b>							
93	30-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	
94	30-3900.5901	OPERATING TRANSFERS OUT	(592,900)	(661,621)	(661,621)	(458,702)	202,919	FY20 incl xfers to Gen Fund for 2 firefighters, 1 police officer, all BSOs and 50% of Pub Works fuel & temp labor.
95	<b>NET TRANSFERS IN/(OUT)</b>		<b>(592,900)</b>	<b>(661,621)</b>	<b>(661,621)</b>	<b>(458,702)</b>	<b>202,919</b>	
96	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>-31%</b>	
97								
98	<b>NET INCOME AFTER TRANSFERS</b>		<b>116,819</b>	<b>(767,723)</b>	<b>(377,096)</b>	<b>(1,132,421)</b>	<b>(364,698)</b>	
99	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>48%</b>	
100								
101	<b>ENDING FUND BALANCE</b>		<b>1,710,494</b>	<b>942,771</b>	<b>1,333,398</b>	<b>200,977</b>		<i>The single largest factor in the decline in Fund Balance is the \$1 million Public Safety Building repair expense (\$500,000 each in Police &amp; Fire Depts) funded with Muni Atax in FY20.</i>

	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS HOSPITALITY TAX FUND - DRAFT #5</b>							
2	GL Number	Description	ACTUAL FY18	BUDGET FY19	FORECAST FY19	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD	NOTES
5	<b>HOSPITALITY TAX FUND REVENUES</b>							-
6	35-3450.4108	HOSPITALITY TAX	785,452	770,000	788,000	811,640	41,640	Estimate a 3% annual increase in tourism revenues
7	35-3500.4504	SALE OF ASSETS	-	-	-	-	-	
8	35-3500.4505	INTEREST INCOME	10,476	8,000	16,000	16,800	8,800	
9	<b>TOTAL REVENUES (NO TRANSFERS)</b>		<b>795,928</b>	<b>778,000</b>	<b>804,000</b>	<b>828,440</b>	<b>50,440</b>	
10	<b>% Increase/(Decrease) from FY19 Budget</b>							<b>6%</b>
12	<b>GENERAL GOVERNMENT</b>							
13	35-4120.5009	DEBT SERVICE - PRINCIPAL	111,000	117,000	117,000	123,000	6,000	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
14	35-4120.5011	DEBT SERVICE - INTEREST	23,180	21,094	21,094	18,894	(2,200)	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
15	<b>SUBTOTAL GENERAL GOVT</b>		<b>134,180</b>	<b>138,094</b>	<b>138,094</b>	<b>141,894</b>	<b>3,800</b>	
16	<b>% Increase/(Decrease) from FY19 Budget</b>							<b>3%</b>
18	<b>POLICE</b>							
19	35-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	4,000	4,000	2,000	(2,000)	Body camera equipment replacements as needed
20	35-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	
21	35-4420.5085	CAPITAL OUTLAY	16,176	26,500	8,500	57,000	30,500	Incls repl of all body worn cameras (\$5,000), repl in-car cameras (\$34,000) and rebudget repl of 7 traffic counters located at the Connector & Breach Inlet (\$18,000).
22	<b>SUBTOTAL POLICE</b>		<b>16,176</b>	<b>30,500</b>	<b>12,500</b>	<b>59,000</b>	<b>28,500</b>	
23	<b>% Increase/(Decrease) from FY19 Budget</b>							<b>93%</b>
25	<b>FIRE</b>							
26	35-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	27,758	35,000	35,000	35,000	-	Annual provision for bunker gear (\$20,000) and hose & appliances (\$15,000)
27	35-4520.5085	CAPITAL OUTLAY	40,058	15,000	-	175,000	160,000	FY20 incls repl of porta-count machines for SCBA testing (10,000), 25% of cost to refurb existing 95' Ladder truck (\$150,000), rpl Rad-57 carbon monoxide monitor (\$5,000), both only with failure. Also \$10,000 for on-scene accountability sys.
28	<b>SUBTOTAL FIRE</b>		<b>67,816</b>	<b>50,000</b>	<b>35,000</b>	<b>210,000</b>	<b>160,000</b>	
29	<b>% Increase/(Decrease) from FY19 Budget</b>							<b>320%</b>
31	<b>PUBLIC WORKS</b>							
32	35-4620.5026	MAINT & SERVICE CONTRACTS	96,847	193,800	100,000	193,800	-	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	35-4620.5067	CONTRACTED SERVICES	12,060	70,000	70,000	70,000	-	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd) + commercial dumpster service.
34	35-4620.5085	CAPITAL OUTLAY	-	-	-	34,000	34,000	Replace 2014 F150 pickup truck.
35	<b>SUBTOTAL PUBLIC WORKS</b>		<b>108,907</b>	<b>263,800</b>	<b>170,000</b>	<b>297,800</b>	<b>34,000</b>	
36	<b>% Increase/(Decrease) from FY19 Budget</b>							<b>13%</b>
38	<b>BUILDING</b>							
40	35-4720.5013	BANK SERVICE CHARGES	16	-	-	-	-	
41	<b>SUBTOTAL BUILDING</b>		<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
42	<b>% Increase/(Decrease) from FY19 Budget</b>							
44	<b>RECREATION</b>							
45	35-4820.5085	CAPITAL OUTLAY	-	5,000	5,000	5,000	-	Replace Golf Cart with pre-owned model.
46	35-4830.5092	SPECIAL ACTIVITIES	-	33,000	33,000	33,000	-	Holiday Fest (\$20,000), Front Beach Fest (\$10,000) and Sand Sculpting (\$3,000)
47	<b>SUBTOTAL RECREATION</b>		<b>-</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>	<b>-</b>	
48	<b>% Increase/(Decrease) from FY19 Budget</b>							

	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS HOSPITALITY TAX FUND - DRAFT #5</b>							
2	<b>GL Number</b>	<b>Description</b>	<b>ACTUAL FY18</b>	<b>BUDGET FY19</b>	<b>FORECAST FY19</b>	<b>BUDGET FY20</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD</b>	<b>NOTES</b>
50	<b>FRONT BEACH AND PARKING MANAGEMENT</b>							
51	35-5620.5085	CAPITAL OUTLAY	-	-	-	-	-	
52	<b>SUBTOTAL FR BEACH/PKG MGT</b>		-	-	-	-	-	
53	<b>% Increase/(Decrease) from FY19 Budget</b>							
54								
55	<b>TOTAL HOSPITALITY TAX FUND EXPENDITURES</b>		<b>327,095</b>	<b>520,394</b>	<b>393,594</b>	<b>746,694</b>	<b>226,300</b>	
56	<b>% Increase/(Decrease) from FY19 Budget</b> 43%							
57								
58	<b>NET INCOME BEFORE TRANSFERS</b>		<b>468,832</b>	<b>257,606</b>	<b>410,406</b>	<b>81,746</b>	<b>(175,860)</b>	
59	<b>% Increase/(Decrease) from FY19 Budget</b> -68%							
60								
61	<b>TRANSFERS</b>							
62	35-3900.5901	OPERATING TRANSFERS OUT	(261,330)	(530,651)	(479,677)	(229,830)	300,821	FY20 incl xfers to Gen Fund for 1 police officer, 1 police livability officer and 1 firefighter.
63	<b>NET TRANSFERS IN/(OUT)</b>		<b>(261,330)</b>	<b>(530,651)</b>	<b>(479,677)</b>	<b>(229,830)</b>	<b>300,821</b>	
64	<b>% Increase/(Decrease) from FY19 Budget</b> -57%							
65								
66	<b>NET INCOME AFTER TRANSFERS</b>		<b>207,502</b>	<b>(273,045)</b>	<b>(69,271)</b>	<b>(148,084)</b>	<b>124,961</b>	
67	<b>% Increase/(Decrease) from FY19 Budget</b> -46%							
68								
69	<b>ENDING FUND BALANCE</b>		<b>1,080,291</b>	<b>807,246</b>	<b>1,011,020</b>	<b>862,936</b>		

	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - STATE ACCOMMODATIONS TAX FUND - DRAFT #5</b>							
2	GL Number	Description	ACTUAL FY18	BUDGET FY19	FORECAST FY19	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD	NOTES
5	<b>STATE ACCOMMODATIONS TAX FUND REVENUES</b>							-
6	50-3450.4105	ACCOMMODATION TAX-RELATED	1,205,838	1,192,750	1,234,000	1,271,020	78,270	Estimate of 3% annual increase in tourism revenues.
7	50-3450.4107	ACCOMMODATION TAX-PROMO	556,541	550,500	570,000	587,100	36,600	Estimate of 3% annual increase in tourism revenues.
8	50-3500.4501	MISCELLANEOUS INCOME	2,500	-	-	-	-	
9	50-3500.4504	SALE OF ASSETS	8,930	6,250	6,250	5,000	(1,250)	
10	50-3500.4505	INTEREST INCOME	23,956	20,000	29,105	30,560	10,560	
11	<b>TOTAL REVENUES (NO TRANSFERS)</b>		<b>1,797,765</b>	<b>1,769,500</b>	<b>1,839,355</b>	<b>1,893,680</b>	<b>124,180</b>	
12	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>7%</b>	
14	<b>GENERAL GOVERNMENT</b>							
15	50-4120.5013	BANK SERVICE CHARGES	34	-	-	-	-	
16	50-4120.5022	WATER AND SEWER	740	600	600	600	-	Irrigation at Breach Inlet sign
17	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,917	2,500	1,000	1,000	(1,500)	Add/replace/maintain benches, etc at Carmen R Bunch Park
18	50-4120.5061	ADVERTISING	795	10,000	-	10,000	-	FY20 budget for public education campaign related to litter control and the City's prohibitions on certain plastics.
20	50-4120.5077	PROGRAMS/SPONSORSHIPS	46,436	85,000	85,000	85,000	-	Provision for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (\$35,000)
21	50-4120.5079	MISCELLANEOUS	114	3,000	1,000	1,000	(2,000)	
22	50-4120.5085	CAPITAL OUTLAY	4,084	10,000	5,000	5,000	(5,000)	Add or replace holiday light displays as needed
23	50-4120.5090	TOURISM PROMOTION EXP	579,048	576,500	596,000	613,100	36,600	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	<b>SUBTOTAL GENERAL GOVT</b>		<b>633,168</b>	<b>687,600</b>	<b>688,600</b>	<b>715,700</b>	<b>28,100</b>	
25	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>4%</b>	
27	<b>POLICE</b>							
28	50-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	4,868	10,000	5,000	7,100	(2,900)	Body armor as needed
29	50-4420.5026	MAINT & SERVICE CONTRACTS	-	93,248	30,000	-	(93,248)	
31	50-4420.5085	CAPITAL OUTLAY	44,417	200,000	124,000	618,000	418,000	Includes rebudget of 2 patrol SUVs (\$88,000), repl front beach surveillance sys (\$30,000) and FY20 PSB repair cost (\$500,000).
32	<b>SUBTOTAL POLICE</b>		<b>49,285</b>	<b>303,248</b>	<b>159,000</b>	<b>625,100</b>	<b>321,852</b>	
33	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>106%</b>	
35	<b>FIRE</b>							
36	50-4520.5009	DEBT SERVICE - PRINCIPAL	-	-	-	70,756	70,756	Debt service for new ladder truck - delivery delayed until FY20.
37	50-4520.5011	DEBT SERVICE - INTEREST	-	-	-	33,980	33,980	Debt service for new ladder truck - delivery delayed until FY20.
38	50-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	19,644	-	-	-	-	
39	50-4520.5026	MAINT & SERVICE CONTRACTS	-	112,979	50,000	-	(112,979)	
40	50-4520.5085	CAPITAL OUTLAY	55,587	49,000	49,000	676,000	627,000	Incls 25% of cost to refurb existing 95' Ladder truck (\$150,000) repl thermal imaging camera (\$12,000), replace personal watercraft (\$14,000) and FY20 PSB repair cost (\$500,000).
41	<b>SUBTOTAL FIRE</b>		<b>75,232</b>	<b>161,979</b>	<b>99,000</b>	<b>780,736</b>	<b>618,757</b>	
42	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>382%</b>	
44	<b>PUBLIC WORKS</b>							
45	50-4620.5026	MAINT & SERVICE CONTRACTS	-	28,750	28,750	-	(28,750)	
46	50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	
47	50-4620.5079	MISCELLANEOUS	13,889	15,000	15,000	7,500	(7,500)	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.
48	50-4620.5085	CAPITAL OUTLAY	4,661	244,602	207,102	37,500	(207,102)	Rebudget 50% of Pub Wks repl generator in FY20 (\$37,500).
49	<b>SUBTOTAL PUBLIC WORKS</b>		<b>18,550</b>	<b>288,352</b>	<b>250,852</b>	<b>45,000</b>	<b>(243,352)</b>	
50	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>-84%</b>	

	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - STATE ACCOMMODATIONS TAX FUND - DRAFT #5</b>							
2	<b>GL Number</b>	<b>Description</b>	<b>ACTUAL FY18</b>	<b>BUDGET FY19</b>	<b>FORECAST FY19</b>	<b>BUDGET FY20</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD</b>	<b>NOTES</b>
51	<b>RECREATION</b>							
53	50-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,273	-	-	-	-	
54	50-4820.5085	CAPITAL OUTLAY	39,109	44,000	20,000	10,000	(34,000)	Replace playground equipment and/or scoreboards if needed.
55	50-4830.5092	SPECIAL ACTIVITIES	45,564	16,000	16,000	16,000	-	Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,000)
56		<b>SUBTOTAL RECREATION</b>	<b>85,946</b>	<b>60,000</b>	<b>36,000</b>	<b>26,000</b>	<b>(34,000)</b>	
57		<b>% Increase/(Decrease) from FY19 Budget</b>					<b>-57%</b>	
59	<b>FRONT BEACH AND FRONT BEACH RESTROOMS</b>							
60	50-5620.5020	ELECTRIC AND GAS	641	950	700	700	(250)	
61	50-5620.5022	WATER AND SEWER	9,321	15,000	15,000	15,000	-	Includes outside showers
62	50-5620.5026	MAINT & SERVICE CONTRACTS	4,917	20,000	20,000	20,000	-	Maintained higher budget despite lower FY19 expense. Increased provision reflects goal to maintain current good condition of the renovated facility.
63	50-5620.5044	CLEANING/SANITARY SUPPLY	5,656	8,000	7,500	7,500	(500)	Supplies for front beach restrooms
64	50-5620.5062	INSURANCE	5,003	4,170	4,170	6,000	1,830	
65	50-5620.5065	PROFESSIONAL SERVICES	70	70	80	80	10	Backflow tests
66	50-5620.5067	CONTRACTED SERVICES	115,853	161,000	150,000	150,000	(11,000)	Includes \$60k for year-round restroom attendant, \$14k year-round business district (on street) trash collection & \$66k year-round beach trash collection. Recycling collection is included in the Muni State Atax Fund.
67	50-5620.5079	MISCELLANEOUS	-	2,500	-	-	(2,500)	
68	50-5620.5084	CONSTRUCTION IN PROGRESS	4,226	-	-	-	-	
69	50-5620.5085	CAPITAL OUTLAY	388,348	70,000	60,000	-	(70,000)	
70		<b>SUBTOTAL FR BEACH RESTRMS</b>	<b>534,035</b>	<b>281,690</b>	<b>257,450</b>	<b>199,280</b>	<b>(82,410)</b>	
71		<b>% Increase/(Decrease) from FY19 Budget</b>					<b>-29%</b>	
73	<b>TOTAL STATE ATAX FUND EXPENDITURES</b>		<b>1,396,215</b>	<b>1,782,869</b>	<b>1,490,902</b>	<b>2,391,816</b>	<b>608,947</b>	
74	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>34%</b>	
76	<b>NET INCOME BEFORE TRANSFERS</b>		<b>401,550</b>	<b>(13,369)</b>	<b>348,453</b>	<b>(498,136)</b>	<b>(484,767)</b>	
78	<b>TRANSFERS</b>							
79	50-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	
80	50-3900.5901	OPERATING TRANSFERS OUT	(768,513)	(589,519)	(589,519)	(278,713)	310,806	FY20 incl xfers to Gen Fund for 2 firefighters and 1 police officer.
81		<b>NET TRANSFERS IN/(OUT)</b>	<b>(768,513)</b>	<b>(589,519)</b>	<b>(589,519)</b>	<b>(278,713)</b>	<b>310,806</b>	
82		<b>% Increase/(Decrease) from FY19 Budget</b>					<b>-53%</b>	
84	<b>NET INCOME AFTER TRANSFERS</b>		<b>(366,964)</b>	<b>(602,888)</b>	<b>(241,066)</b>	<b>(776,849)</b>	<b>(173,961)</b>	
85	<b>% Increase/(Decrease) from FY19 Budget</b>						<b>29%</b>	
87	<b>ENDING FUND BALANCE</b>		<b>1,800,453</b>	<b>1,197,565</b>	<b>1,559,387</b>	<b>782,538</b>		<i>The single largest factor in the decline in Fund Balance is the \$1 million Public Safety Building repair expense (\$500,000 each in Police &amp; Fire Depts) funded with State Atax in FY20.</i>

**CITY OF ISLE OF PALMS FISCAL YEAR 2020 - BEACH PRESERVATION FUND - DRAFT #5**

1								U
2	GL Number	Description	ACTUAL FY18	BUDGET FY19	FORECAST FY19	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD	NOTES
3								
5	<b>REVENUES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)</b>							
6	55-3450.4028	DONATIONS OF CASH	5,033,265	-	-	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now hold all Beach funds.
7	55-3450.4111	GRANT REVENUE	6,891,939	-	-	-	-	
8	55-3500.4505	INTEREST	51,555	-	-	-	-	
9	57-3500.4505	INTEREST INCOME	3,231	-	-	-	-	Beach Maintenance Fund closed and replaced with Beach Preservation Fee Fund #58
10	58-3450.4105	BEACH PRESERVATION FEE	1,069,429	996,000	1,043,000	1,074,290	78,290	Estimate of 3% annual increase in tourism revenues
11	58-3500.4505	INTEREST INCOME	23,869	24,000	24,000	25,200	1,200	
12		<b>TOTAL REVENUES</b>	<b>13,073,287</b>	<b>1,020,000</b>	<b>1,067,000</b>	<b>1,099,490</b>	<b>79,490</b>	
13								
14	<b>EXPENDITURES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)</b>							
15	55-4120.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
16	55-4120.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
17	55-4120.5013	BANK SERVICE CHARGES	112	-	-	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
18	55-4120.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
19	55-4120.5065	PROFESSIONAL SERVICES	4,914	-	-	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
20	55-4120.5087	BEACH NOURISHMENT	13,876,199	-	36,037	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
21	57-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	Beach Maintenance Fund closed and replaced with Beach Preservation Fee Fund #58
22	58-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	
23	58-4120.5026	MAINT & SERVICE CONTRACTS	-	25,000	20,000	25,000	-	Matching fund provision for dune vegetation planting program
24	58-4120.5065	PROFESSIONAL SERVICES	-	285,000	65,000	344,142	59,142	\$250k ea yr for post-storm sand scraping if needed, req'd post project monitoring (\$14,142 in FY20), ongoing monitoring of entire shoreline (\$35k ea yr), beach related legal fees (\$10k/yr). Incls \$35k for feasibility study related to a Breach Inlet project.
25	58-4120.5085	CAPITAL OUTLAY	275,000	155,000	10,000	115,000	(40,000)	\$100k per year to repair/replace/add beach walkovers to include improved handicapped access. Also \$15k to purchase additional mobi-mat material for beach accesses.
26		<b>TOTAL EXPENDITURES</b>	<b>14,156,226</b>	<b>465,000</b>	<b>131,037</b>	<b>484,142</b>	<b>19,142</b>	
27								
28		<b>NET INCOME BEFORE TRANSFERS</b>	<b>(1,082,938)</b>	<b>555,000</b>	<b>935,963</b>	<b>615,348</b>	<b>60,348</b>	
29								
30		<b>TRANSFERS</b>						
31	55-3900.4901	OPERATING TRANSFERS IN	2,150,707	-	-	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
32	57-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	Beach Maintenance Fund closed and replaced with Beach Preservation Fee Fund #58
33	57-3900.5901	OPERATING TRANSFERS OUT	(403,640)	-	-	-	-	Beach Maintenance Fund closed and replaced with Beach Preservation Fee Fund #58
34	58-3900.4901	OPERATING TRANSFERS OUT	(1,747,068)	-	-	-	-	
35		<b>NET TRANSFERS IN/(OUT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
36								
37		<b>NET INCOME AFTER TRANSFERS</b>	<b>(1,082,938)</b>	<b>555,000</b>	<b>935,963</b>	<b>615,348</b>	<b>60,348</b>	
38								
39		<b>ENDING FUND BALANCE</b>	<b>1,538,654</b>	<b>2,093,654</b>	<b>2,474,617</b>	<b>3,089,965</b>		



	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - ALL OTHER FUNDS - DRAFT #5</b>							
2	<b>GL Number</b>	<b>Description</b>	<b>ACTUAL FY18</b>	<b>BUDGET FY19</b>	<b>FORECAST FY19</b>	<b>BUDGET FY20</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD</b>	<b>NOTES</b>
5	<b>DISASTER RECOVERY FUND REVENUES</b>							
6	60-3450.4111	GRANT INCOME	343,817	-	-	-	-	
7	60-3500.4501	MISCELLANEOUS	(3,863)	-	-	-	-	
8	60-3500.4505	INTEREST INCOME	29,662	25,000	40,000	42,000	17,000	
9	<b>TOTAL REVENUES</b>		<b>369,615</b>	<b>25,000</b>	<b>40,000</b>	<b>42,000</b>	<b>17,000</b>	
12	<b>DISASTER RECOVERY FUND EXPENDITURES</b>							
13	60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	
14	60-4120.5045	STORM PREPARATION/CLEANUP	355,354	5,000	10,000	10,000	5,000	Only if needed
15	60-4120.5058	HURRICANE BUILDING COSTS	403	-	-	-	-	
16	60-4120.5079	MISCELLANEOUS	-	-	5,000	-	-	
17	<b>TOTAL EXPENDITURES</b>		<b>355,757</b>	<b>5,000</b>	<b>15,000</b>	<b>10,000</b>	<b>5,000</b>	
20	60-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	
22	<b>DISASTER RECOVERY NET INCOME AFTER TRANSFERS</b>							
23			<b>13,858</b>	<b>20,000</b>	<b>25,000</b>	<b>32,000</b>	<b>12,000</b>	
25	<b>ENDING FUND BALANCE</b>		<b>2,381,585</b>	<b>2,401,585</b>	<b>2,406,585</b>	<b>2,438,585</b>		
30	<b>FIRE DEPARTMENT 1% REVENUES</b>							
31	40-3450.4120	VFD 1% REBATE	148,224	148,000	143,000	143,000	(5,000)	
32	40-3500.4505	INTEREST INCOME	20	25	25	25	-	
33	<b>TOTAL FIRE DEPT 1% REVENUES</b>		<b>148,244</b>	<b>148,025</b>	<b>143,025</b>	<b>143,025</b>	<b>(5,000)</b>	
36	<b>FIRE DEPARTMENT 1% EXPENDITURES</b>							
37	40-4520.5013	BANK SERVICE CHARGES	48	50	50	50	-	
38	40-4520.5014	MEMBERSHIP AND DUES	4,381	5,000	5,000	5,000	-	
39	40-4520.5021	TELEPHONE/CABLE	2,788	2,000	2,000	2,000	-	
40	40-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN'	-	1,000	1,000	1,000	-	
41	40-4520.5041	UNIFORMS	-	3,000	3,000	3,000	-	
42	40-4520.5062	INSURANCE	154,097	134,975	129,975	129,975	(5,000)	
43	40-4520.5079	MISCELLANEOUS	1,276	2,000	2,000	2,000	-	
44	<b>TOTAL FIRE DEPT 1% EXPENDITURES</b>		<b>162,590</b>	<b>148,025</b>	<b>143,025</b>	<b>143,025</b>	<b>(5,000)</b>	
47	<b>FIRE DEPT 1% NET INCOME</b>							
48			<b>(14,347)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
49	<b>ENDING FUND BALANCE</b>		<b>187,782</b>	<b>187,782</b>	<b>187,782</b>	<b>187,782</b>		

	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - ALL OTHER FUNDS - DRAFT #5</b>							
2	<b>GL Number</b>	<b>Description</b>	<b>ACTUAL FY18</b>	<b>BUDGET FY19</b>	<b>FORECAST FY19</b>	<b>BUDGET FY20</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD</b>	<b>NOTES</b>
50	<b>FEDERAL &amp; STATE NARCOTICS REVENUES</b>							
51	61-3500.4505	INTEREST	0	-	-	-	-	
52	62-3500.4504	SALE OF ASSETS	-	-	-	-	-	
53	62-3500.4505	INTEREST	0	-	-	-	-	
54	<b>TOTAL FED AND STATE NARCOTICS REVENUES</b>		<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
55								
56								
57	<b>FEDERAL &amp; STATE NARCOTICS EXPENDITURES</b>							
58	61-4320.5013	BANK SERVICE CHARGES	12	-	-	-	-	<i>The Narcotics Funds will be closed in FY19</i>
59	61-4320.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,164	-	-	-	-	
60	61-4320.5041	UNIFORMS	358	-	-	-	-	
61	61-4320.5079	MISCELLANEOUS	4,128	-	-	-	-	
62	62-4320.5013	BANK SERVICE CHARGES	12	-	-	-	-	
63	62-4320.5041	UNIFORMS	347	-	-	-	-	
64	62-4320.5079	MISCELLANEOUS	3,091	-	-	-	-	
65	<b>TOTAL FED AND STATE NARCOTICS EXPENSES</b>		<b>10,111</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
66								
67								
68	<b>FED &amp; STATE NARCOTICS NET INC</b>		<b>(10,111)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
69								
70	<b>ENDING FUND BALANCE</b>		<b>3,141</b>	<b>3,141</b>	<b>3,141</b>	<b>3,141</b>		
71								
72								
75	<b>VICTIMS FUND REVENUES</b>							
76	64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	9,640	10,000	10,000	10,000	-	
77	64-3500.4505	INTEREST	0	3	3	3	-	
78	<b>TOTAL VICTIMS FUND REVENUES</b>		<b>9,640</b>	<b>10,003</b>	<b>10,003</b>	<b>10,003</b>	<b>-</b>	
79								
80								
81	<b>VICTIMS FUND EXPENDITURES</b>							
82	64-4420.5010	PRINT AND OFFICE SUPPLIES	371	100	100	200	100	
83	64-4420.5013	BANK SERVICE CHARGES	16	-	-	-	-	
84	64-4420.5014	MEMBERSHIP AND DUES	-	-	50	50	50	
85	64-4420.5021	TELEPHONE/CABLE	507	800	500	800	-	Replace Victims Advocate phone in FY20
86	64-4420.5041	UNIFORMS	-	-	-	-	-	
87	64-4420.5064	EMPLOYEE TRAINING	489	1,000	1,000	1,000	-	
88	<b>TOTAL VICTIMS FUND EXPENDITURES</b>		<b>1,383</b>	<b>1,900</b>	<b>1,650</b>	<b>2,050</b>	<b>150</b>	
89								
90								
91	<b>VICTIMS FUND NET INCOME BEFORE TRANSFERS</b>		<b>8,257</b>	<b>8,103</b>	<b>8,353</b>	<b>7,953</b>	<b>(150)</b>	
92								
93	64-3900.5901	OPERATING TRANSFERS OUT	(14,000)	(14,000)	(14,000)	(7,000)	7,000	Transfers out General Fund to support payroll costs of part-time victims advocate in the Police Dept
94								
95	<b>VICTIMS NET INC AFTER TRANSFERS</b>		<b>(5,743)</b>	<b>(5,897)</b>	<b>(5,647)</b>	<b>953</b>	<b>6,850</b>	
96								
97	<b>ENDING FUND BALANCE</b>		<b>7,827</b>	<b>1,930</b>	<b>2,180</b>	<b>3,133</b>		

	A	B	H	I	L	N	O	U
1	<b>CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - ALL OTHER FUNDS - DRAFT #5</b>							
2	<b>GL Number</b>	<b>Description</b>	<b>ACTUAL FY18</b>	<b>BUDGET FY19</b>	<b>FORECAST FY19</b>	<b>BUDGET FY20</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD</b>	<b>NOTES</b>
98	<b>AISLE OF PALMS FUND REVENUES</b>							
99	<b>AISLE OF PALMS FUND REVENUES</b>							
100	66-3500.4501	MISCELLANEOUS REVENUE	3,450	-	-	-	-	
101								
102	<b>TOTAL REVENUES</b>		<b>3,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
103								
104								
105	<b>AISLE OF PALMS FUND EXPENDITURES</b>							
106	66-4120.5013	BANK SERVICE CHARGES	16	-	-	-	-	Aisle of Palms Fund is now closed
107	66-4120.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	
108	66-4120.5077	PROGRAMS/SPONSORSHIPS	-	-	-	-	-	
109	66-4120.5085	CAPITAL OUTLAY	18,372	-	-	-	-	
110	<b>TOTAL EXPENDITURES</b>		<b>18,388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
111								
112								
113	<b>AISLE OF PALMS FUND NET INCOME</b>		<b>(14,938)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
114								
115	<b>ENDING FUND BALANCE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
116								
117								
118								
119								
120	<b>RECREATION BUILDING FUND REVENUES</b>							
121	68-3500.4501	MISCELLANEOUS REVENUE	13,580	14,500	17,000	15,000	500	
122	68-3500.4505	INTEREST	2	-	-	-	-	
123	<b>TOTAL RECREATION FUND REVENUES</b>		<b>13,582</b>	<b>14,500</b>	<b>17,000</b>	<b>15,000</b>	<b>500</b>	
124								
125								
126	<b>RECREATION BUILDING FUND EXPENDITURES</b>							
127	68-4820.5013	BANK SERVICE CHARGES	16	-	-	-	-	
128	68-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	
129	68-4820.5065	PROFESSIONAL SERVICES	12,237	-	-	-	-	
130	68-4820.5085	CAPITAL OUTLAY	-	-	-	-	-	
131	68-4830.5092	SPECIAL ACTIVITIES	10,631	15,000	15,000	15,000	-	Expenses related to IOP Beach Run
132	<b>TOTAL RECREATION FUND EXPENDITURES</b>		<b>22,885</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	
133								
134								
135	68-3900.4901	<b>OPERATING TRANSFERS IN</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	Transfer in from State Atax fund to sponsor IOP Beach Run
136								
137	<b>REC BUILDING FUND NET INCOME</b>		<b>(6,303)</b>	<b>2,500</b>	<b>5,000</b>	<b>3,000</b>	<b>500</b>	
138								
139	<b>ENDING FUND BALANCE</b>		<b>65,333</b>	<b>67,833</b>	<b>70,333</b>	<b>73,333</b>		

**CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - MARINA ENTERPRISE FUND - DRAFT #5**

GL Number	Description	ACTUAL FY18	BUDGET FY19	FORECAST FY19	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD	NOTES
<b>MARINA REVENUES</b>							
90-3450.4111	GRANT INCOME	-	69,467	-	-	(69,467)	Boating Infrastructure grant - this is a reimbursable grant so the work has to be completed before the grant can be received.
90-3500.4501	MISCELLANEOUS INCOME	(15,791)	-	-	-	-	
90-3500.4505	INTEREST INCOME	8,993	6,000	13,000	13,650	7,650	
90-3600.4610	MARINA STORE LEASE INCOME	76,064	76,860	76,860	78,397	1,537	Budget assumes 2% annual CPI adjustment, but no add'l rent
90-3600.4620	MARINA OPERATIONS LEASE INCOM	169,929	171,426	171,426	161,355	(10,071)	Budget assumes 2% annual CPI adjustment, but no add'l rent. Rent for FY20 reduced by \$13,500 potential rent abatement due to loss of approx 100 linear ft of dock frontage.
90-3600.4630	MARINA RESTAURANT LEASE INCOI	147,041	150,210	150,210	153,214	3,004	
90-3600.4660	MARINA WAVERUNNER LEASE INCC	22,119	23,000	23,000	23,460	460	Budget assumes 2% annual CPI adjustment, but no add'l rent
	<b>TOTAL REVENUES</b>	<b>408,355</b>	<b>496,963</b>	<b>434,496</b>	<b>430,076</b>	<b>(66,887)</b>	
	<b>% Increase/(Decrease) from FY19 Budget</b>					<b>-13%</b>	
<b>MARINA GENERAL &amp; ADMINISTRATIVE</b>							
90-6120.5011	DEBT SERVICE - INTEREST	8,265	5,220	5,220	-	(5,220)	Last payment on Marina bond was made 2/1/19.
90-6120.5013	BANK SERVICE CHARGES	-	-	-	-	-	Last payment on Marina bond was made 2/1/19
90-6120.5022	WATER AND SEWER	360	400	400	400	-	Irrigation around sign
90-6120.5026	MAINT & SERVICE CONTRACTS	11,730	3,800	3,800	54,003	50,203	Marina maintenance contingency. Calculated as 1% of insured boat ramp, bulkhead and dock value + provisions for all stormwater fee and termite inspection invoices.
90-6120.5061	ADVERTISING	1,808	-	-	-	-	
90-6120.5065	PROFESSIONAL SERVICES	51,296	101,500	34,500	165,000	63,500	Recurring provisions for legal fees (\$10k) & UST tank tests (\$2k). Incls CPA review of tenant financials (\$18,000) in case Council wants to do this annually. FY20 includes \$135,000 for real estate consultant.
90-6120.5079	MISCELLANEOUS	-	1,000	-	-	(1,000)	
	<b>SUBTOTAL</b>	<b>73,459</b>	<b>111,920</b>	<b>43,920</b>	<b>219,403</b>	<b>107,483</b>	
	<b>% Increase/(Decrease) from FY19 Budget</b>					<b>96%</b>	
<b>MARINA STORE</b>							
90-6220.5022	WATER AND SEWER	300	300	300	300	-	Annual fireline charge
90-6220.5026	MAINT & SERVICE CONTRACTS	2,340	1,000	500	-	(1,000)	
90-6220.5030	DEPRECIATION	9,539	10,000	6,000	6,000	(4,000)	
90-6220.5062	INSURANCE	2,426	4,305	2,500	1,000	(3,305)	Underground storage tank insurance on (2) fuel tanks
90-6220.5065	PROFESSIONAL SERVICES	470	1,070	1,070	1,070	-	DHEC underground storage tank fees
90-6220.5079	MISCELLANEOUS	-	1,000	-	-	(1,000)	
	<b>SUBTOTAL</b>	<b>15,075</b>	<b>17,675</b>	<b>10,370</b>	<b>8,370</b>	<b>(9,305)</b>	
	<b>% Increase/(Decrease) from FY19 Budget</b>					<b>-53%</b>	
<b>MARINA OPERATIONS</b>							
90-6420.5026	MAINT & SERVICE CONTRACTS	-	426,000	100,000	-	(426,000)	
90-6420.5030	DEPRECIATION	94,648	85,000	95,000	95,000	10,000	
90-6420.5061	ADVERTISING	4,385	5,000	5,000	5,000	-	
90-6420.5062	INSURANCE	58,264	73,980	68,800	51,000	(22,980)	Includes property and liability for the ramp, bulkhead and docks and underground storage tank insurance on (2) fuel tanks.
90-6420.5065	PROFESSIONAL SERVICES	1,600	-	-	-	-	
90-6420.5079	MISCELLANEOUS	-	1,000	-	-	(1,000)	
	<b>SUBTOTAL</b>	<b>158,897</b>	<b>590,980</b>	<b>268,800</b>	<b>151,000</b>	<b>(439,980)</b>	
	<b>% Increase/(Decrease) from FY19 Budget</b>					<b>-74%</b>	

**CITY OF ISLE OF PALMS FISCAL YEAR 2020 BUDGET - MARINA ENTERPRISE FUND - DRAFT #5**

1							U	
2	GL Number	Description	ACTUAL FY18	BUDGET FY19	FORECAST FY19	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD	NOTES
48	<b>MARINA RESTAURANT</b>							
49	90-6520.5026	MAINT & SERVICE CONTRACTS	350	350	500	-	(350)	
50	90-6520.5030	DEPRECIATION	5,250	6,000	5,250	5,250	(750)	
51	90-6520.5062	INSURANCE	13,845	16,000	15,000	15,000	(1,000)	Portion of dock insurance attributable to restaurant docks.
52	90-6520.5065	PROFESSIONAL SERVICES	175	175	200	200	25	Backflow test
53	90-6520.5079	MISCELLANEOUS	-	1,000	-	-	(1,000)	
54		<b>SUBTOTAL</b>	<b>19,620</b>	<b>23,525</b>	<b>20,950</b>	<b>20,450</b>	<b>(3,075)</b>	
55		<b>% Increase/(Decrease) from FY19 Budget</b>					<b>-13%</b>	
56								
57	<b>MARINA WATERSPORTS</b>							
58	90-6820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	
59	90-6820.5030	DEPRECIATION	23,576	24,000	-	-	(24,000)	
60		<b>SUBTOTAL</b>	<b>23,576</b>	<b>24,000</b>	<b>-</b>	<b>-</b>	<b>(24,000)</b>	
61		<b>% Increase/(Decrease) from FY19 Budget</b>					<b>-100%</b>	
62								
63		<b>TOTAL MARINA EXPENSES</b>	<b>290,628</b>	<b>768,100</b>	<b>344,040</b>	<b>399,223</b>	<b>(368,877)</b>	
64		<b>% Increase/(Decrease) from FY19 Budget</b>					<b>-48%</b>	
65								
66		<b>NET INCOME BEFORE TRANSFERS</b>	<b>117,727</b>	<b>(271,137)</b>	<b>90,456</b>	<b>30,853</b>	<b>301,990</b>	
67								
68	<b>TRANSFERS</b>							
69	90-3900.4901	OPERATING TRANSFERS IN	436,176	435,582	435,582	73,500	(362,082)	FY20 budget for 50% of ATM professional services related to dock replacement project
70								
71		<b>NET INCOME AFTER TRANSFERS</b>	<b>553,904</b>	<b>164,445</b>	<b>526,038</b>	<b>104,353</b>	<b>(60,092)</b>	
72								
73		<b>ENDING NET POSITION</b>	<b>6,099,771</b>	<b>6,264,216</b>	<b>6,625,809</b>	<b>6,730,162</b>		
74		<b>ENDING CASH BALANCE</b>	<b>749,097</b>		<b>461,384</b>	<b>524,987</b>		
75								
76		<i>Source of Transfer In</i>			SAtax (\$229k)	State Atax		
77					Htax (\$207k)			
78								
79		<b>CASH BALANCE</b>	<b>749,096</b>					
80		<b>ESTIMATE FUTURE CASH BALANCES:</b>						
81		<i>BEGINNING CASH</i>			<b>749,096</b>	<b>461,384</b>		
82		<i>ADD NET INCOME</i>			<b>90,456</b>	<b>30,853</b>		
83		<i>ADD TRANSFERS IN</i>			<b>435,582</b>	<b>73,500</b>		
84		<i>ADD NON-CASH DEPRECIATION</i>			<b>106,250</b>	<b>106,250</b>		
85		<i>ADD DEBT PROCEEDS</i>						
86		<i>LESS CAPITAL ADDITIONS NOT IN EXPENSE (REPL USTs)</i>			<b>(620,000)</b>			
87		<i>LESS CAPITAL ADDS NOT IN EXP (DOCK REPL PER ATM CONCEPT 1)</i>			<b>-</b>	<b>(147,000)</b>		
88		<i>LESS BOND PRINCIPAL PAYMENT NOT INCLUDED IN EXPENSE</i>			<b>(300,000)</b>			
89		<i>ENDING CASH</i>			<b>461,384</b>	<b>524,987</b>		
90								

	A	B	C	D	E	F	G	H	I	L	N	O	
1	<b>City of Isle of Palms</b>												
2	<b>FY20 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>												
3													
4				<i>Proposed Funding Source</i>									
5		<b>FY20</b>		<b>General</b>	<b>Capital</b>	<b>Muni Acc</b>	<b>Hospitality</b>	<b>State Acc</b>	<b>Beach Maint/</b>	<b>Aisle of</b>	<b>Marina</b>	<b>Total</b>	
6		<b>Department</b>		<b>Fund</b>	<b>Projects</b>	<b>Tax</b>	<b>Tax</b>	<b>Tax</b>	<b>Restoration/</b>	<b>Palms</b>	<b>Fund</b>	<b>Budget All</b>	
7		<b>Requests</b>							<b>Preservation</b>	<b>Fund/Rec</b>	<b>Fund</b>	<b>Funds</b>	
8										<b>Build Fund</b>			
9	<b>General Government</b>												
10													
11	<b><i>Capital Purchases</i></b>												
12													
13													
14	<b><i>Special Projects &amp; Ongoing Building Maintenance</i></b>												
15	<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	
16													
17	<b>subtotal Capital &amp; Special Projects</b>	12,163		-	12,163	-	-	-	-	-	-	12,163	
18													
19	<b><i>Assign Fund Balance for City-wide Maintenance</i></b>												
20													
21	<b>Grand Total General Government</b>	<b>12,163</b>		<b>-</b>	<b>12,163</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,163</b>	
22													
23													

	A	B	C	D	E	F	G	H	I	L	N	O	
1	<b>City of Isle of Palms</b>												
2	<b>FY20 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>												
3													
4				<i>Proposed Funding Source</i>									
5		<b>FY20</b>		<b>General</b>	<b>Capital</b>	<b>Muni Acc</b>	<b>Hospitality</b>	<b>State Acc</b>	<b>Beach Maint/</b>	<b>Aisle of</b>	<b>Marina</b>	<b>Total</b>	
6		<b>Department</b>		<b>Fund</b>	<b>Projects</b>	<b>Tax</b>	<b>Tax</b>	<b>Tax</b>	<b>Restoration/</b>	<b>Palms</b>	<b>Fund</b>	<b>Budget All</b>	
7		<b>Requests</b>							<b>Preservation</b>	<b>Fund/Rec</b>	<b>Fund</b>	<b>Funds</b>	
8										<b>Build Fund</b>			
24	<b>Police Department</b>												
25													
26	<b>Capital Purchases</b>												
27	Replace patrol vehicles (5 in FY19 - all purchased in 2013)	220,000			44,000	88,000		88,000				220,000	
28	Replace Front Beach surveillance system	30,000						30,000				30,000	
29	Replace computer server (3-year replacement) w/ backup sys	15,000			15,000							15,000	
30	Replace body worn cameras (bwc) for all officers (3 year repl)	5,000					5,000					5,000	
31	Repl in-car cameras (coordinate with body-worn cameras)	34,000				34,000						34,000	
32	Replace 7 traffic counters located at Connector & Breach Inlet	18,000					18,000					18,000	
33	50% of Public Safety Building repair (Trident estimate +15%)	2,150,000			1,150,000	500,000		500,000				2,150,000	
34													
35	<b>Special Projects &amp; Ongoing Building Maintenance</b>												
36	<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire</i>				-							-	
37	<b>subtotal Capital &amp; Special Projects</b>	<b>2,472,000</b>		<b>-</b>	<b>1,209,000</b>	<b>622,000</b>	<b>23,000</b>	<b>618,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,472,000</b>	
38													
39	<b>Assign Fund Balance for Future Expenditures</b>												
40													
41	<b>Grand Total Police Department</b>	<b>2,472,000</b>		<b>-</b>	<b>1,209,000</b>	<b>622,000</b>	<b>23,000</b>	<b>618,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,472,000</b>	
42													
43													
44													

	A	B	C	D	E	F	G	H	I	L	N	O
1	<b>City of Isle of Palms</b>											
2	<b>FY20 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>											
3												
4				<i>Proposed Funding Source</i>								
5		<b>FY20</b>		<b>General</b>	<b>Capital</b>	<b>Muni Acc</b>	<b>Hospitality</b>	<b>State Acc</b>	<b>Beach Maint/ Restoration/ Preservation</b>	<b>Aisle of Palms Fund/Rec Build Fund</b>	<b>Marina Fund</b>	<b>Total Budget All Funds</b>
6		<b>Department</b>		<b>Fund</b>	<b>Projects</b>	<b>Tax</b>	<b>Tax</b>	<b>Tax</b>				
7		<b>Requests</b>										
8												
45	<b>Fire Department</b>											
46												
47	<b>Capital Purchases</b>											
48	Replace 75' Ladder trk (bid price)	849,500			849,500	<i>from municipal lease proceeds</i>						849,500
49	Rehabilitate 95' Ladder Truck purchased 8/28/03	600,000			300,000	150,000		150,000				600,000
50	Vehicle Radio Repls with failure only	25,000			25,000							25,000
51	Replace 2010 Ford F-150 - deferred to FY20	35,000				35,000						35,000
52	One Thermal imaging camera (we have 4) in future repl all at once	12,000						12,000				12,000
53	Porta-Count machine for SCBA mask fit testing (only with failure)	10,000					10,000					10,000
54	Replace personal watercraft (3 year rotation)	14,000						14,000				14,000
55	Firefighter accountability system for tracking personnel on-scene	10,000					10,000					10,000
56	RAD-57 medical monitor for carbon monoxide & oxygen (only w/fail)	5,000					5,000					5,000
57	50% of Public Safety Building repair (Trident estimate +15%)	2,150,000			1,150,000	500,000		500,000				2,150,000
58												
59	<b>Special Projects &amp; Ongoing Building Maintenance</b>											
60	<i>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</i>	49,077			49,077							49,077
61												
62	<b>subtotal Capital &amp; Special Projects</b>	<b>3,759,577</b>			<b>-</b>	<b>2,373,577</b>	<b>685,000</b>	<b>25,000</b>	<b>676,000</b>	<b>-</b>	<b>-</b>	<b>3,759,577</b>
63												
64	<b>Assign Fund Balance for Future Expenditures</b>											
65												
66	<b>Grand Total Fire Department</b>	<b>3,759,577</b>			<b>-</b>	<b>2,373,577</b>	<b>685,000</b>	<b>25,000</b>	<b>676,000</b>	<b>-</b>	<b>-</b>	<b>3,759,577</b>
67						2,324,500						
68												
69												



	A	B	C	D	E	F	G	H	I	L	N	O	
1	<b>City of Isle of Palms</b>												
2	<b>FY20 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>												
3													
4				<i>Proposed Funding Source</i>									
5		<b>FY20</b>		<b>General</b>	<b>Capital</b>	<b>Muni Acc</b>	<b>Hospitality</b>	<b>State Acc</b>	<b>Beach Maint/ Restoration/ Preservation</b>	<b>Aisle of Palms Fund/Rec Build Fund</b>	<b>Marina Fund</b>	<b>Total Budget All Funds</b>	
6		<b>Department</b>		<b>Fund</b>	<b>Projects</b>	<b>Tax</b>	<b>Tax</b>	<b>Tax</b>					
7		<b>Requests</b>											
8													
70	<b>Public Works Department</b>												
71													
72	<b>Capital Purchases</b>												
73	Replace 2014 F150 4x4	34,000					34,000					34,000	
74													
75	<b>Special Projects &amp; Ongoing Building Maintenance</b>												
76	General drainage contingency for small projects	70,000			70,000							70,000	
77	Repeat drainage work based on 3-year maintenance rotation	184,538				184,538						184,538	
78	Small drainage projects as prioritized by Thomas & Hutton	500,000				500,000						500,000	
79	Phase 3 Drainage (engineering & permitting only in FY20)	200,000			200,000							200,000	
80	<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.</i>	7,990			7,990							7,990	
81													
82	<b>subtotal Capital &amp; Special Projects</b>	996,528		-	277,990	684,538	34,000	-	-	-	-	996,528	
83													
84	<b>Assign Fund Balance for Future Expenditures</b>												
85													
86	<b>Grand Total Public Works Department</b>	<b>996,528</b>		<b>-</b>	<b>277,990</b>	<b>684,538</b>	<b>34,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>996,528</b>	
87													

	A	B	C	D	E	F	G	H	I	L	N	O	
1	<b>City of Isle of Palms</b>												
2	<b>FY20 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>												
3													
4				<i>Proposed Funding Source</i>									
5		<b>FY20</b>		<b>General</b>	<b>Capital</b>	<b>Muni Acc</b>	<b>Hospitality</b>	<b>State Acc</b>	<b>Beach Maint/</b>	<b>Aisle of</b>	<b>Marina</b>	<b>Total</b>	
6		<b>Department</b>		<b>Fund</b>	<b>Projects</b>	<b>Tax</b>	<b>Tax</b>	<b>Tax</b>	<b>Restoration/</b>	<b>Palms</b>	<b>Fund</b>	<b>Budget All</b>	
7		<b>Requests</b>							<b>Preservation</b>	<b>Fund/Rec</b>	<b>Fund</b>	<b>Funds</b>	
8										<b>Build Fund</b>			
88	<b>Building Department</b>												
89													
90	<b>Capital Purchases</b>												
91													
92	<b>Special Projects &amp; Ongoing Building Maintenance</b>												
93	<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	
94													
95	<b>Grand Total Building Department</b>	<b>12,163</b>		<b>-</b>	<b>12,163</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,163</b>	
96													
97													
98	<b>Recreation Department</b>												
99													
100	<b>Capital Purchases</b>												
101	Add/Repl playground or outside scoreboard equip (only with failure)	10,000						10,000				10,000	
102	Replace golf cart	6,000					6,000					6,000	
103	Replace computer server for RecTrak or security cameras	6,000			6,000							6,000	
104	Replace HVAC as needed (approx 15 total units)	50,000			50,000							50,000	
105	Create public WiFi for Rec building and grounds	8,600				8,600						8,600	
106												-	
107	<b>Special Projects &amp; Ongoing Building Maintenance</b>											-	
108												-	
109												-	
110	<b>Grand Total Recreation Department</b>	<b>80,600</b>		<b>-</b>	<b>56,000</b>	<b>8,600</b>	<b>6,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,600</b>	
111													

	A	B	C	D	E	F	G	H	I	L	N	O
1	<b>City of Isle of Palms</b>											
2	<b>FY20 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>											
3												
4				<i>Proposed Funding Source</i>								
5		<b>FY20</b>		<b>General</b>	<b>Capital</b>	<b>Muni Acc</b>	<b>Hospitality</b>	<b>State Acc</b>	<b>Beach Maint/</b>	<b>Aisle of</b>	<b>Marina</b>	<b>Total</b>
6		<b>Department</b>		<b>Fund</b>	<b>Projects</b>	<b>Tax</b>	<b>Tax</b>	<b>Tax</b>	<b>Restoration/</b>	<b>Palms</b>	<b>Fund</b>	<b>Budget All</b>
7		<b>Requests</b>							<b>Preservation</b>	<b>Fund/Rec</b>	<b>Fund</b>	<b>Funds</b>
8										<b>Build Fund</b>		
112												
113												
114	<b>Beaches and Front Beach Business District, including Public Restrooms, Parking Meters and Parking Lots</b>											
115												
116	<b>Capital Purchases</b>											
117	Replace/repair/add dune walkovers (approx 57 accesses)	100,000							100,000			100,000
118	Replace sections of white fencing around parking lots	20,000				20,000						20,000
119	Mobi Mat material to stabilize sand beach accesses	15,000							15,000			15,000
120												
121	<b>Special Projects &amp; Ongoing Building Maintenance</b>											
122	<i>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</i>	20,000						20,000				20,000
123	<b>subtotal Capital &amp; Special Projects</b>	155,000		-	-	20,000	-	20,000	115,000	-	-	155,000
124												
125	<b>Assign Fund Balance for Future Expenditures</b>											
126	<i>Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.</i>	75,000				25,000	25,000	25,000				75,000
127												
128												
129	<b>Grand Total Front Beach</b>	<b>230,000</b>		<b>-</b>	<b>-</b>	<b>45,000</b>	<b>25,000</b>	<b>45,000</b>	<b>115,000</b>	<b>-</b>	<b>-</b>	<b>230,000</b>
130												
131												
132	<b>Breach Inlet Boat Ramp</b>											
133												
134		-				-						-
135	<b>Grand Total Breach Inlet Boat Ramp</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
136												

	A	B	C	D	E	F	G	H	I	L	N	O	
1	<b>City of Isle of Palms</b>												
2	<b>FY20 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>												
3													
4				<i>Proposed Funding Source</i>									
5		<b>FY20</b>		<b>General</b>	<b>Capital</b>	<b>Muni Acc</b>	<b>Hospitality</b>	<b>State Acc</b>	<b>Beach Maint/</b>	<b>Aisle of</b>	<b>Marina</b>	<b>Total</b>	
6		<b>Department</b>		<b>Fund</b>	<b>Projects</b>	<b>Tax</b>	<b>Tax</b>	<b>Tax</b>	<b>Restoration/</b>	<b>Palms</b>	<b>Fund</b>	<b>Budget All</b>	
7		<b>Requests</b>							<b>Preservation</b>	<b>Fund/Rec</b>	<b>Fund</b>	<b>Funds</b>	
8										<b>Build Fund</b>			
137	<b>Beach Restoration and Monitoring</b>												
138													
139	<b><i>Special Projects &amp; Ongoing Building Maintenance</i></b>												
140	Post project monitoring related to 2018 offshore project	24,142							24,142			24,142	
141	Ongoing monitoring of entire island shoreline	35,000							35,000			35,000	
142	Feasibility study - Breach Inlet project	35,000							35,000			35,000	
143	Post storm sand scraping/emergency berm repair (only if needed)	250,000							250,000			250,000	
144													
145													
146	<b>Grand Total Beach Restoration and Monitoring</b>	<b>344,142</b>		-	-	-	-	-	<b>344,142</b>	-	-	<b>344,142</b>	
147													
148	<b>Isle of Palms Marina</b>												
149													
150	<b><i>Capital Purchases</i></b>												
151	Engineering and permitting for Marina dock improvements according to ATM Concept 1.	147,000									147,000	147,000	
152													
153	<b><i>Special Projects &amp; Ongoing Building Maintenance</i></b>												
154	<i>Marina maintenance contingency for common areas not covered by leases. Calculated as 1% of insured boat ramp, bulkhead and dock value.</i>	51,003									51,003	51,003	
155													
156	<b>subtotal Capital &amp; Special Projects</b>	<b>198,003</b>		-	-	-	-	-	-	-	<b>198,003</b>	<b>198,003</b>	
157													
158	<b><i>Assign Fund Balance for Future Expenditures</i></b>												
159		-											
160													
161	<b>Grand Total Marina</b>	<b>198,003</b>		-	-	-	-	-	-	-	<b>198,003</b>	<b>198,003</b>	
162													
163													

	A	B	C	D	E	F	G	H	I	L	N	O
1	<b>City of Isle of Palms</b>											
2	<b>FY20 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>											
3												
4				<i>Proposed Funding Source</i>								
5		<b>FY20</b>		<b>General</b>	<b>Capital</b>	<b>Muni Acc</b>	<b>Hospitality</b>	<b>State Acc</b>	<b>Beach Maint/ Restoration/ Preservation</b>	<b>Aisle of Palms Fund/Rec Build Fund</b>	<b>Marina Fund</b>	<b>Total Budget All Funds</b>
6		<b>Department</b>		<b>Fund</b>	<b>Projects</b>	<b>Tax</b>	<b>Tax</b>	<b>Tax</b>				
7		<b>Requests</b>										
8												
164	<b>Bonded Debt Service- Principal &amp; Interest</b>											
165												
166	2003 Rec Expansion GO Bond - principal	205,000		123,000		82,000						205,000
167	2003 Rec Expansion GO Bond - interest	14,028		8,417		5,611						14,028
168	2006 Fire Station #2 GO Bond - principal	205,000		82,000			123,000					205,000
169	2006 Fire Station #2 GO Bond - interest	31,490		12,596			18,894					31,490
170	2008 Public Safety Building GO Bond - principal	350,000		350,000								350,000
171	2008 Public Safety Building GO Bond - interest	146,970		146,970								146,970
172	2019 75' Ladder Truck Muni Lease - principal (10Yrs @ 4%)	70,756						70,756				70,756
173	2019 75' Ladder Truck Muni Lease - interest (10Yrs @ 4%)	33,980						33,980				33,980
178												
179	<b>Debt Totals by Year</b>	<b>1,057,224</b>		<b>722,983</b>	<b>-</b>	<b>87,611</b>	<b>141,894</b>	<b>104,736</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,057,224</b>
180				<b>68%</b>	<b>0%</b>	<b>8%</b>	<b>13%</b>	<b>10%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>
181												
182												
183	<b>SUMMARY BY CATEGORY</b>											
184												
185	<b>Total Capital Items</b>	6,579,100		-	3,589,500	1,335,600	88,000	1,304,000	115,000	-	147,000	6,579,100
186	<b>Total Special Projects</b>	1,451,076		-	351,393	684,538	-	20,000	344,142	-	51,003	1,451,076
187	<b>Total Assignment of Fund Balance</b>	75,000		-	-	25,000	25,000	25,000	-	-	-	75,000
188	<b>Total Bond and Loan Payments</b>	1,057,224		722,983	-	87,611	141,894	104,736	-	-	-	1,057,224
189	<b>Total all expenditures and Fund Bal assignments on this schedule</b>	9,162,400		722,983	3,940,893	2,132,749	254,894	1,453,736	459,142	-	198,003	9,162,400
190	<b>Percentage of Total by Fund</b>			8%	43%	23%	3%	16%	5%	0%	2%	100%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
2	<b>Expenditures for assets or special projects &gt; \$5000 **Expenditures less than \$5,000 are included in operating budgets**</b>												
3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY 20</b>										
6	<b>Fleet</b>		<b>DEPARTMENT</b>		<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>
7			<b>REQUESTS</b>										
8													
9		<b>General Government</b>											
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 upgrade			20,000					30,000			
18		Replace message boards at Connector and Breach Inlet							25,000				
19		<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
20		<b>Subtotal Capital</b>	<b>12,163</b>		<b>47,163</b>	<b>30,163</b>	<b>12,163</b>	<b>37,163</b>	<b>67,163</b>	<b>42,163</b>	<b>12,163</b>	<b>12,163</b>	<b>42,163</b>
21													
22													
23		<b>Special Projects</b>											
24													
25		Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave										75,000	
26													
27		<b>Subtotal Special Projects</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>-</b>
28													
29													
30													
31	-	<b>Grand Total General Government</b>	<b>12,163</b>		<b>47,163</b>	<b>30,163</b>	<b>12,163</b>	<b>37,163</b>	<b>67,163</b>	<b>42,163</b>	<b>12,163</b>	<b>87,163</b>	<b>42,163</b>
32													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
2	<b>Expenditures for assets or special projects &gt; \$5000 **Expenditures less than \$5,000 are included in operating budgets**</b>												
3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY 20</b>										
6	<b>Fleet</b>		<b>DEPARTMENT</b>		<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>
7			<b>REQUESTS</b>										
8													
33		<b>Police Department</b>											
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	15	Replace patrol vehicles w/ SUVs (5 in FY20 - all purchased in 2013)	220,000		38,000	38,000	117,000	78,000	120,000	200,000	41,000	41,000	123,000
37	8	Replace 4WD patrol SUVs			70,000	105,000	36,000	72,000			74,000	111,000	38,000
38	1	Replace beach services 4WD pickup 2012 Chevy Colorado			29,000					32,000			
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			20,000					22,000			
42	4	Replace low speed vehicles (LSVs) for parking mgt & beach services					51,000	17,000				54,000	18,000
43		Replace Front Beach surveillance system	30,000						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		15,000		17,000	17,000		18,000	18,000		
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)	5,000				33,000			35,000			
50		Repl in-car cameras (coordinate with body-worn cameras)	34,000		18,000	24,000	24,000	24,000	18,000	30,000	18,000	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	18,000				22,000				25,000		
53		50% of Public Safety Building repair (Trident estimate +15%)	2,150,000		950,000								
54		<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire</i>					44,543	44,543	44,543	44,543	44,543	44,543	44,543
55	31	<b>Subtotal Capital</b>	<b>2,472,000</b>		<b>1,162,000</b>	<b>221,543</b>	<b>377,543</b>	<b>252,543</b>	<b>289,543</b>	<b>411,543</b>	<b>235,543</b>	<b>524,543</b>	<b>275,543</b>
56													
57		<b>Special Projects</b>											
58													
59		<b>Subtotal Special Projects</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
60													
61		<b>Assign Fund Balance for Future Expenditures</b>											
62													
63		<b>Subtotal Assigned Fund Balance</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
64													
65	31	<b>Grand Total Police Department</b>	<b>2,472,000</b>		<b>1,162,000</b>	<b>221,543</b>	<b>377,543</b>	<b>252,543</b>	<b>289,543</b>	<b>411,543</b>	<b>235,543</b>	<b>524,543</b>	<b>275,543</b>
66													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
2	<b>Expenditures for assets or special projects &gt; \$5000 **Expenditures less than \$5,000 are included in operating budgets**</b>												
3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY 20</b>										
6	<b>Fleet</b>		<b>DEPARTMENT</b>		<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>
7			<b>REQUESTS</b>										
8													
67		<b>Fire Department</b>											
68		<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>											
70	1	Rescue Truck purchased in FY16, replace in approx FY31											
71	1	Pumper Truck purchased 5/20/03			599,000								
72	1	95' Ladder Truck purchased 8/28/03	<b>600,000</b>		<i>(estimated cost to refurbish the existing 95' Ladder Truck)</i>								
73	1	E-1 Pumper Truck purchased 7/17/09 (replace in FY27)									715,000		
74	1	75' Ladder Truck purchased 5/4/04 (down pmt in FY18, bal in FY19).	849,500		<b>offset with proceeds from municipal lease</b>								
75		Vehicle Radio Repls with failure only	25,000		50,000								
76	1	Replace 2010 Ford F-150 - deferred to FY20	35,000							34,000			
77	1	Replace 2008 Ford F-250 purch FY07 - deferred to FY20			35,000					36,000			
79	1	Replace 2014 Ford F-150 purchased in FY14			34,000						35,000		
80	1	Replace 2016 Ford F-150						35,000					
81	1	Replace 2019 Ford F-150 purchased in FY19								36,000			
82		2 Mobile radio repeaters (one per ladder truck)				34,000						35,000	
83		One Thermal imaging camera (we have 4) in future repl all at once	12,000							60,000			
84		Porta-Count machine for SCBA mask fit testing (only with failure)	10,000										
85		Replace 8 mobile data terminals (MDTs)					52,000						
86	1	Replace 10' rubber boat purchased in FY18 and motor								30,000			
87	2	Replace personal watercraft (3 year rotation)	14,000		14,000		15,000	15,000		16,000	16,000		17,000
88	1	Replace Avon rubber boat and motor purch in FY19									25,000		
89	1	Replace 1995 aluminum boat and motor										35,000	
90		Replace fire pump for boat and marina fires						18,000					
91	1	Replace rescue boat					65,000						
92		Firefighter accountability system for tracking personnel on-scene	10,000										
93		RAD-57 medical monitor for carbon monoxide & oxygen (only w/fail)	5,000					6,000		7,000			8,000
94		Forceable entry door for training (consider repl in FY30)											
95		Cutters, spreader, hose and pump for "jaws of life" equip			20,000								
96		Two Ram extrication devices										10,000	
97		New airbags and hoses for vehicle accident extrications							10,000				
98	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	



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3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY 20</b>										
6	<b>Fleet</b>		<b>DEPARTMENT</b>		<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>
7			<b>REQUESTS</b>										
8													
99		<b>Fire Department, continued</b>											
100													
101		Two (2) portable hydrants to be mounted on ladder trucks						5,000					
102		Two (2) portable deck guns to be mounted on pumper trucks						10,000					
103		Repl 28 SCBA (self contained breathing apparatus) (deferred to FY21)			200,000								
104		50% of Public Safety Building repair (Trident estimate +15%)	2,150,000		950,000								
105		<i>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</i>	49,077		49,077	93,620	93,620	93,620	93,620	93,620	93,620	93,620	93,620
106		<b>Subtotal Capital</b>	<b>3,759,577</b>		1,987,077	210,620	184,620	196,620	122,620	312,620	924,620	193,620	118,620
107													
108													
109		<b>Special Projects</b>	-		-	-	-	-	-	-	-	-	-
110													
111		<b>Assign Fund Balance for Future Expenditures</b>											
112		<i>- In past years the City has "saved" for future large Fire Truck purchases. No provision in FY20-FY29 given cash needs for other projects</i>											
114		<b>Subtotal Assignment of Fund Balances</b>	-		-	-	-	-	-	-	-	-	-
116	19	<b>Grand Total Fire Department</b>	<b>3,759,577</b>		<b>1,987,077</b>	<b>210,620</b>	<b>184,620</b>	<b>196,620</b>	<b>122,620</b>	<b>312,620</b>	<b>924,620</b>	<b>193,620</b>	<b>118,620</b>

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1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
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3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY 20</b>										
6	<b>Fleet</b>		<b>DEPARTMENT</b>		<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>
7			<b>REQUESTS</b>										
8													
117		<b>Public Works Department</b>											
118													
119	1	1998 Mack <i>(PW14) (currently used for miscellaneous work, will not be replaced when it fails)</i>											
120	1	Replace 2006 Mack w/ 20yd Packer <i>(PW2)</i>											
121	1	Replace 2008 Mack w/ 31yd Loadmaster Packer <i>(PW22)</i>											
122	1	Replace 2009 Mack w/ 31yd Loadmaster Packer <i>(PW24)</i>											
126	1	Replace 2006 Caterpillar trash loader											
127													
128	1	2002 Mack Flatbed (PW 18) <i>(keep as spare to help with yard debris, re-evaluate before replacing)</i>											
129	1	Replace 2003 Mack Flatbed (PW 21)			110,000								
130	1	Replace 2018 Mack Flatbed (PW 27) (repl in approx FY33)											
131	1	Replace 2008 F250 4x4 <i>(currently used as a spare, need to evaluate before replacing)</i>			34,000						35,000		
132	1	Replace 2018 4x4 pickup truck							35,000				
133	1	Replace 2014 F150 4x4	34,000							35,000			
134	1	Replace 2016 Ford F350 4x4 with hopper				48,000						50,000	
135	1	Replace 2017 Ford F250 with hopper					35,000						
136	1	Add Ford F150 for Asst Director	-							35,000			
138		Replace four 4-in flood water pumps as needed				20,000							
139		Replace z-track mower for rights of way			15,000						20,000		
140		Rehabilitate Waterway Blvd multi-use path			275,000								
141		Replace Skid Steer purchased in FY16				60,000							
142		Replace Fuel management system purchased in FY12						40,000					
143		Repl front beach trash compactor purchased in FY15									60,000		
144		<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.</i>	7,990		7,990	7,990	7,990	7,990	7,990	7,990	7,990	7,990	7,990
145	17	<b>Subtotal Capital</b>	<b>41,990</b>		<b>441,990</b>	<b>135,990</b>	<b>212,990</b>	<b>205,990</b>	<b>297,990</b>	<b>77,990</b>	<b>122,990</b>	<b>327,990</b>	<b>7,990</b>
147		<b>Special Projects</b>											
148		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
149		Small drainage projects as prioritized by Thomas & Hutton	500,000										
150		Repeat drainage work based on 3-year maintenance rotation	184,538		198,288	187,038	184,538	198,288	187,038	184,538	198,288	187,038	184,538
151		Phase 3 Drainage (eng & permitting in FY20, construction in FY21)	200,000		3,900,000	-	-	-	-	-	-	-	-
153		<b>Subtotal Special Projects</b>	<b>954,538</b>		<b>4,168,288</b>	<b>257,038</b>	<b>254,538</b>	<b>268,288</b>	<b>257,038</b>	<b>254,538</b>	<b>268,288</b>	<b>257,038</b>	<b>254,538</b>
155		<b>Assign Fund Balance for Future Expenditures</b>											
156		<i>- In past years the City has "saved" for future large Public Works Truck purchases. No provision in FY20-FY29 given cash needs for other projects.</i>											
157		<b>Subtotal Assignment of Fund Balance</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
159		<b>Grand Total Public Works Department</b>	<b>996,528</b>		<b>4,610,278</b>	<b>393,028</b>	<b>467,528</b>	<b>474,278</b>	<b>555,028</b>	<b>332,528</b>	<b>391,278</b>	<b>585,028</b>	<b>262,528</b>

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3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY 20</b>										
6	<b>Fleet</b>		<b>DEPARTMENT</b>		<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>
7			<b>REQUESTS</b>										
8													
160													
161		<b>Building Department</b>											
162													
163	1	Replace pickup truck purchased in FY18						35,000					
164		<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
165													
166	1	<b>Subtotal Capital</b>	<b>12,163</b>		12,163	12,163	12,163	47,163	12,163	12,163	12,163	12,163	12,163
167													
168		<b>Special Projects</b>											
169													
170		<b>Subtotal Special Projects</b>	<b>-</b>		-	-	-	-	-	-	-	-	-
171													
172		<b>Grand Total Building Department</b>	<b>12,163</b>		12,163	12,163	12,163	47,163	12,163	12,163	12,163	12,163	12,163
173													
174													

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1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
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3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY 20</b>										
6	<b>Fleet</b>		<b>DEPARTMENT</b>		<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>
7			<b>REQUESTS</b>										
8													
175		<b>Recreation Department</b>											
177		Add/Repl playground or outside scoreboard equip (only with failure)	10,000		10,000	15,000	40,000	15,000	15,000	20,000	20,000	20,000	20,000
178		Replace basketball scoreboard in gymnasium								7,000			
179		Rec Trac software upgrade for online registration module			5,400			5,400		5,400		5,600	
180		Rec Trac software to enable online registration, incl req'd 2nd server			26,000								
181		Acoustical Panels for Gymnasium				30,000							
182	1	Replace Rec-1 SUV			27,500								
183		Replace Toro Groomer			14,000								
184	1	Replace golf cart	6,000				7,000			8,000			
185		Replace computer server for RecTrak or security cameras	6,000				7,000	7,000			8,000		
186	1	Repl FY18 2018 Ford F-150						36,000					
187		Replace Bi-Parting walk-draw curtain				10,000							
188		Replace outdoor water fountains (we have 4) only with failure				5,000			5,000			5,000	
189		Soccer Goals			6,000			6,000			6,000		
190		Replace HVAC as needed (approx 15 total units)	50,000		25,000	25,000	25,000	50,000	25,000	25,000	25,000	50,000	25,000
191		Replace phone system									12,000		
192		Construct sand volley ball court							27,000				
193		Replace Lift				6,000							6,000
194		Replace Floor Scrubber			6,000							8,000	
195		Replace lights on soccer field (installed FY17 w/ 25yr warranty)											
196		Replace interior basketball goals with retractable system (FY40)											
197		John Deere Z-TRAK mower				14,000			15,000			16,000	
198		Replace Tennis Fencing						17,000					
199		Covered walkway to front entrance							250,000				
200		Replace Christmas Tree for Front Beach area						20,000					
201		Replace sound system speakers				10,000							
202		Replace fencing on Softball Field								50,000			
203		Replace Fencing on Baseball Field									25,000		

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
2	<b>Expenditures for assets or special projects &gt; \$5000 **Expenditures less than \$5,000 are included in operating budgets**</b>												
3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY 20</b>		<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>
6	<b>Fleet</b>		<b>DEPARTMENT</b>										
7			<b>REQUESTS</b>										
8													
204		<b>Recreation Department Capital, continued</b>											
205													
206		Replace John Deere Tractor			20,000								
207		Purchase generator							150,000				
208		Replace 4 outdoor basketball goals and posts								20,000			
209		Radio Replacements (FY29)											20,000
210		Replace Picnic Shelter					40,000						
211		Replace baseball, softball, tennis & bball lights (FY37)											
212		Create public WiFi for Rec building and grounds	8,600										
213		<i>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.</i>											
214	3	<b>Total Recreation Department Capital Expenditures</b>	<b>80,600</b>		139,900	115,000	119,000	156,400	487,000	135,400	96,000	104,600	71,000
215													
216		<b>Special Projects</b>											
217		Fitness room expansion - design only											
218		Construct fitness room expansion							675,000				
219		Equipment for fitness room expansion							120,000				
220		Reconstruct 2 Tennis Courts							120,000				
221		Rehabilitate softball, baseball and multipurpose fields (FY30+)											
222		Construct gymnasium in accordance with Master Plan											3,750,000
223													
224		<b>Subtotal Special Projects</b>	<b>-</b>		-	-	-	-	915,000	-	-	-	3,750,000
225													
226		<b>Grand Total Recreation Department</b>	<b>80,600</b>		<b>139,900</b>	<b>115,000</b>	<b>119,000</b>	<b>156,400</b>	<b>1,402,000</b>	<b>135,400</b>	<b>96,000</b>	<b>104,600</b>	<b>3,821,000</b>
227													
228													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
2	<b>Expenditures for assets or special projects &gt; \$5000 **Expenditures less than \$5,000 are included in operating budgets**</b>												
3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY 20</b>										
6	<b>Fleet</b>		<b>DEPARTMENT</b>		<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>
7			<b>REQUESTS</b>										
8													
229	<b>Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers</b>												
231		Replace 5 Parking Meter Kiosks purchased used in FY18								75,000			
232		Replace 7 Parking Meter Kiosks in Lots purchased in FY16 & FY17							105,000				
233		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
234		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
235		Mobi Mat material to stabilize beach accesses as needed	15,000		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
236		Replace (12) streetlight fixtures			96,000								
237		Replace Front Beach irrigation system & repair associated infrastructure										175,000	
238		Add, replace or rehabilitate public art					10,000			10,000			10,000
		<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
239													
240		<b>Subtotal Capital</b>	<b>155,000</b>		<b>266,000</b>	<b>170,000</b>	<b>180,000</b>	<b>170,000</b>	<b>275,000</b>	<b>255,000</b>	<b>170,000</b>	<b>345,000</b>	<b>180,000</b>
242		<b>Special Projects</b>											
243		Resurface City-owned portion of Ocean Blvd											
245		<b>Subtotal Special Projects</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
247		<b>Assign Fund Balance for Future Expenditures</b>											
		<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
248													
249		<b>Subtotal Assignment of Fund Balance</b>	<b>75,000</b>		<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
251		<b>Grand Total Front Beach</b>	<b>230,000</b>		<b>341,000</b>	<b>245,000</b>	<b>255,000</b>	<b>245,000</b>	<b>350,000</b>	<b>330,000</b>	<b>245,000</b>	<b>420,000</b>	<b>255,000</b>
252													
253		<b>Breach Inlet Boat Ramp</b>											
255		Rehabilitate concrete ramp (last done in FY00)						50,000					
256		Replace boat ramp gate						10,000					
257		<b>Subtotal Capital</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
259		<b>Grand Total Breach Inlet Boat Ramp</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
2	<b>Expenditures for assets or special projects &gt; \$5000 **Expenditures less than \$5,000 are included in operating budgets**</b>												
3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY 20</b>										
6	<b>Fleet</b>		<b>DEPARTMENT</b>		<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>
7			<b>REQUESTS</b>										
8													
261	<b>Beach Maintenance and Monitoring</b>												
263		Design & permitting of next large scale off-shore project						700,000					
264		Feasibility Study - Breach Inlet Project	35,000										
265		Construction of next large scale off-shore project							20,000,000				
266		Update Beach Management Plan				40,000					40,000		
267		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	250,000
268		Required post project monitoring (years 2-5 per CSE contract)	24,142		39,394	-	15,252						
269		Ongoing monitoring of shoreline	35,000		35,000	35,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
270		<b>Subtotal Special Projects</b>	<b>344,142</b>		<b>324,394</b>	<b>325,000</b>	<b>325,252</b>	<b>1,010,000</b>	<b>20,310,000</b>	<b>310,000</b>	<b>350,000</b>	<b>310,000</b>	<b>310,000</b>
272		<b>Grand Total Beach Restoration and Monitoring</b>	<b>344,142</b>		<b>324,394</b>	<b>325,000</b>	<b>325,252</b>	<b>1,010,000</b>	<b>20,310,000</b>	<b>310,000</b>	<b>350,000</b>	<b>310,000</b>	<b>310,000</b>
273													
274													
275	<b>Isle of Palms Marina</b>												
277		Marina dock improvements per ATM schedule. Eng & permitting only in FY20	147,000		3,216,500								
278		Dredge marina in connection with dock replacement			750,000								
279		Re-coat marina bulkhead			333,500								
280		Trash compactor for all tenants to use								50,000			
281		Replace bulkhead (FY30+)											
282		Replace boat ramp (FY30+)											
283													
284		<b>Subtotal Capital</b>	<b>147,000</b>		<b>4,300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
286	<b>Special Projects</b>												
288		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
289		<b>Subtotal Special Projects</b>	<b>51,003</b>		<b>51,003</b>	<b>51,003</b>	<b>51,003</b>	<b>51,003</b>	<b>51,003</b>	<b>51,003</b>	<b>51,003</b>	<b>51,003</b>	<b>51,003</b>
291	<b>Assign Fund Balance for Future Expenditures</b>												
292	<i>-In past years City has "saved" for future marina improvements. No provision in FY20-FY29 given cash needs for other projects.</i>												
293		<b>Subtotal Assignment of Fund Balance</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
295		<b>Grand Total Marina</b>	<b>198,003</b>		<b>4,351,003</b>	<b>51,003</b>	<b>51,003</b>	<b>51,003</b>	<b>51,003</b>	<b>101,003</b>	<b>51,003</b>	<b>51,003</b>	<b>51,003</b>
296													
297													
298													

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1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
2	<b>Expenditures for assets or special projects &gt; \$5000 **Expenditures less than \$5,000 are included in operating budgets**</b>												
3	<b>Total Needs from All Funds</b>												
4													
5	<b>Total</b>		<b>FY 20</b>		<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>
6	<b>Fleet</b>		<b>DEPARTMENT</b>										
7			<b>REQUESTS</b>										
8													
299	<b>Bonded Debt Service- Principal &amp; Interest</b>												
300													
301		2003 Rec Expansion GO Bond - principal	205,000		210,000	210,000	210,000						
302		2003 Rec Expansion GO Bond - interest	14,028		10,584	7,056	3,528						
303		2006 Fire Station #2 GO Bond - principal	205,000		215,000	225,000	240,000	250,000	265,000	275,000			
304		2006 Fire Station #2 GO Bond - interest	31,490		27,636	23,594	19,364	14,852	10,152	5,170			
305		2008 Public Safety Building GO Bond - principal	350,000		375,000	375,000	375,000	375,000	425,000	450,000	450,000		
306		2008 Public Safety Building GO Bond - interest	146,970		132,480	116,955	101,430	85,905	70,380	54,855	37,260	18,630	
307		2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 4%)	70,756		73,586	76,529	79,590	82,774	86,085	89,528	93,110	96,834	100,708
308		2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 4%)	33,980		31,150	28,206	25,145	21,962	18,651	15,207	11,626	7,902	4,028
309		2021 Drainage Phase 3 principal (20Yrs @ 4%)			131,000	136,240	141,690	147,357	153,251	159,382	165,757	172,387	179,283
310		2021 Drainage Phase 3 interest (20Yrs @ 4%)			156,000	150,760	145,310	139,643	133,749	127,618	121,243	114,613	107,717
311		2021 Pumper Truck Muni Lease -			49,891	51,887	53,962	56,121	58,365	60,700	63,128	65,653	68,279
312		2021 Pumper Truck Muni Lease -			23,960	21,964	19,889	17,730	15,486	13,151	10,723	8,198	5,572
313		2021 Marina Dock Replacement Revenue Bond - principal			793,900	825,656	858,682	893,030	928,733				
314		2021 Marina Dock Replacement Revenue Bond - interest			172,000	140,244	107,218	72,870	37,149				
315													
316		<b>Debt Totals by Year</b>	<b>1,057,224</b>		2,402,187	2,389,091	2,380,808	2,157,244	2,152,001	1,225,611	952,847	934,217	465,587
317													
318													
319	<b>SUMMARY BY CATEGORY</b>												
320													
321		<b>Total Capital Items</b>	<b>6,680,493</b>		8,356,293	895,478	1,158,478	1,065,878	1,551,478	1,296,878	1,573,478	1,520,078	695,316
322		<b>Total Special Projects</b>	<b>1,349,683</b>		4,543,685	633,041	630,793	1,329,291	21,533,041	615,541	669,291	693,041	4,365,541
323		<b>Total Assignments of Fund Balance for Future Projects</b>	<b>75,000</b>		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
324		<b>Total Bond and Loan Payments</b>	<b>1,057,224</b>		2,402,187	2,389,091	2,380,808	2,157,244	2,152,001	1,225,611	952,847	934,217	465,587
325		<b>Total all expenditures on this schedule</b>	<b>9,162,400</b>		<b>15,377,165</b>	<b>3,992,610</b>	<b>4,245,079</b>	<b>4,627,413</b>	<b>25,311,520</b>	<b>3,213,030</b>	<b>3,270,616</b>	<b>3,222,336</b>	<b>5,601,443</b>



**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	Total Payments FY18-FY29		
							P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P	I	P&I	
<b>CURRENTLY OUTSTANDING:</b>																			
Marina Purchase (by Ref.)	FY99	4,250,000	4.3% non-taxable	1.74% taxable	20 years	FY19											600,000	15,660	615,660
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							1,185,000	72,156	1,257,156
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				2,055,000	249,409	2,304,409
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		4,250,000	1,102,275	5,352,275
<b>Total Issued Debt Outstanding @ 6/30/19</b>		<b>6,060,000</b>					<b>952,488</b>	<b>970,700</b>	<b>957,605</b>	<b>949,322</b>	<b>725,757</b>	<b>720,532</b>	<b>760,025</b>	<b>487,260</b>	<b>468,630</b>	<b>-</b>	<b>8,090,000</b>	<b>1,439,500</b>	<b>9,529,500</b>

<b>BUDGETED AND PROPOSED NEW DEBT ISSUES:</b>																			
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	3,900,000	4% estimated		20 years	FY40		287,000	287,000	287,000	287,000	287,000	287,000	287,000	287,000	287,000	1,386,346	1,196,654	2,583,000
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	527,986	136,673	664,659
MARINA DOCKS**	FY21	4,300,000	4% estimated		5 years	FY25		965,900	965,900	965,900	965,900	965,882					4,300,000	529,482	4,829,482
<b>Subtotal New Debt</b>		<b>9,648,500</b>					<b>104,736</b>	<b>1,431,487</b>	<b>1,431,487</b>	<b>1,431,487</b>	<b>1,431,487</b>	<b>1,431,469</b>	<b>465,587</b>	<b>465,587</b>	<b>465,587</b>	<b>465,588</b>	<b>7,063,833</b>	<b>2,060,665</b>	<b>9,124,498</b>

<b>TOTAL DEBT SERVICE</b>	1,057,224	2,402,187	2,389,092	2,380,809	2,157,244	2,152,001	1,225,612	952,847	934,217	465,588	15,153,833	3,500,164	18,653,997
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**PROPOSED SOURCE OF FUNDS FOR DEBT SERVICE**

<b>General &amp; Capital Projects Funds (UNRESTRICTED)</b>	722,983	1,023,885	1,008,626	995,292	853,846	842,441	878,923	774,260	755,630	287,000	7,169,346	2,441,986	9,611,332
<b>Marina Fund (UNRESTRICTED)</b>	-	241,475	241,475	241,475	241,475	241,471	-	-	-	-	150,000	3,915	153,915
<b>Tourism Funds (RESTRICTED)</b>	334,241	1,136,827	1,138,990	1,144,041	1,061,923	1,068,089	346,689	178,587	178,587	178,588	2,556,500	376,364	2,932,864
<b>Total</b>	<b>1,057,224</b>	<b>2,402,187</b>	<b>2,389,092</b>	<b>2,380,809</b>	<b>2,157,244</b>	<b>2,152,001</b>	<b>1,225,612</b>	<b>952,847</b>	<b>934,217</b>	<b>465,588</b>	<b>9,875,846</b>	<b>2,822,265</b>	<b>12,698,111</b>
	-	-	-	-	-	-	-	-	-	-	5,277,987	677,899	5,955,886

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

<b>Total Assessed Value (this analysis assumes no growth in assessed value; growth in assessed value would result in a higher available debt limit)</b>	204,307,000	204,307,000	204,307,000	204,307,000	204,307,000	204,307,000	204,307,000	204,307,000	204,307,000	204,307,000	204,307,000
<b>8% of Assessed Value</b>	16,344,560	16,344,560	16,344,560	16,344,560	16,344,560	16,344,560	16,344,560	16,344,560	16,344,560	16,344,560	16,344,560
<b>Less current IOP GO Debt outstanding issued without a referendum (principal only):</b>											
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	-	(3,769,000)	(3,632,760)	(3,491,070)	(3,343,713)	(3,190,462)	(3,031,080)	(2,865,323)	(2,692,936)	(2,513,654)	
<b>Available debt limit (principal)</b>	<b>11,674,560</b>	<b>8,495,560</b>	<b>9,231,800</b>	<b>9,988,490</b>	<b>10,760,847</b>	<b>11,554,098</b>	<b>12,413,480</b>	<b>13,029,237</b>	<b>13,651,624</b>	<b>13,830,906</b>	

\*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

City of Isle of Palms			General Fund					
Fund Balance Rollforward								
			Unassigned	Committed for Disaster Recovery	Restricted for Beautification	Restricted for General Fund Debt Service	Non-spendable (postage and fuel inventories)	Total
FY18 AUDITED ENDING FB			2,762,427	2,381,585	81,298	332,205	29,395	5,586,910
FY19 FORECAST REVENUES			10,343,400	40,000	6,000	695,000		11,084,400
FY19 FORECAST TRANSFERS			(145,976)					(145,976)
FY19 FORECAST EXPENDITURES			(10,176,670)	(15,000)	-	(721,754)		(10,913,424)
FY19 FORECAST RESRV OF FB								-
FY19 FORECAST ENDING FB			2,783,181	2,406,585	87,298	305,451	29,395	5,611,910
FY20 BUDGET REVENUES			10,859,670	42,000	6,000	701,950		11,609,620
FY20 BUDGET TRANSFERS			(239,539)					(239,539)
FY20 BUDGET EXPENDITURES			(10,590,098)	(10,000)	(15,000)	(722,983)		(11,338,081)
FY20 BUDGET RESRV OF FB								-
FY20 BUDGET ENDING FB			2,813,214	2,438,585	78,298	284,418	29,395	5,643,910
FY21 FORECAST REVENUES			10,750,850	44,100	6,000	995,970		11,796,920
FY21 FORECAST TRANSFERS			96,709					96,709
FY21 FORECAST EXPENDITURES			(10,810,644)	(10,000)	(15,000)	(1,023,885)		(11,859,529)
FY21 FORECAST RESRV OF FB								-
FY21 FORECAST ENDING FB			2,850,129	2,472,685	69,298	256,503	29,395	5,678,010
FY22 FORECAST REVENUES			10,885,550	46,305	6,000	1,003,059		11,940,914
FY22 FORECAST TRANSFERS			256,074					256,074
FY22 FORECAST EXPENDITURES			(11,127,057)	(10,000)	(15,000)	(1,008,626)		(12,160,683)
FY22 FORECAST RESRV OF FB								-
FY22 FORECAST ENDING FB			2,864,696	2,508,990	60,298	250,936	29,395	5,714,315
FY23 FORECAST REVENUES			11,018,145	48,620	6,000	1,010,220		12,082,985
FY23 FORECAST TRANSFERS			425,449					425,449
FY23 FORECAST EXPENDITURES			(11,449,522)	(10,000)	(15,000)	(995,292)		(12,469,814)
FY23 FORECAST RESRV OF FB								-
FY23 FORECAST ENDING FB			2,858,768	2,547,610	51,298	265,864	29,395	5,752,935
FY24 FORECAST REVENUES			11,148,824	51,051	6,000	889,452		12,095,327
FY24 FORECAST TRANSFERS			565,189					565,189
FY24 FORECAST EXPENDITURES			(11,740,619)	(10,000)	(15,000)	(853,846)		(12,619,465)
FY24 FORECAST RESRV OF FB								-
FY24 FORECAST ENDING FB			2,832,162	2,588,661	42,298	301,470	29,395	5,793,986

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 AND BUILDING MAINT	Assigned for 54th-57th Drainage/Drainage Phase II 42nd-52nd	Assigned for Drainage Phase III	Assigned for PSB Repairs	Identified for Undergrounding of Utility Lines	Identified for Radio Replacement & SCBA Equip	Total
FY18 AUDITED ENDING FB			2,064,159	323,068	1,074,771	-		1,196,945.34	-	269,581	4,928,526
FY19 FORECAST REVENUES			77,000			893,184					970,184
FY19 FORECAST TRANSFERS			1,452,211								1,452,211
FY19 FORECAST EXPENDITURES			(818,571)	(257,038)	(331,700)	(786,427)	(116,200)			(130,000)	(2,439,936)
FY19 FORECAST RESRV OF FB			(963,815)	433,970	(443,071)	(106,757)	316,200	803,055	-	(39,581)	-
FY19 FORECAST ENDING FB			1,810,984	500,000	300,000	-	200,000	2,000,000	-	100,000	4,910,985
FY20 BUDGET REVENUES			362,200		849,500		-	-			1,211,700
FY20 BUDGET TRANSFERS			1,137,284								1,137,284
FY20 BUDGET EXPENDITURES			(664,717)	(70,000)	(1,149,500)	-	(200,000)	(2,300,000)		-	(4,384,217)
FY20 BUDGET RESRV OF FB			(370,000)	70,000	-	-		300,000	-	-	-
FY20 BUDGET ENDING FB			2,275,751	500,000	-	-	-	-	-	100,000	2,875,752
FY21 FORECAST REVENUES			669,560				3,900,000				4,569,560
FY21 FORECAST TRANSFERS			836,666								836,666
FY21 FORECAST EXPENDITURES			(1,182,615)	(70,000)	-	-	(3,900,000)	(1,900,000)		(100,000)	(7,152,615)
FY21 FORECAST RESRV OF FB			(1,970,000)	70,000	-	-		1,900,000	-	-	-
FY21 FORECAST ENDING FB			629,362	500,000	-	-	-	-	-	-	1,129,363
FY22 FORECAST REVENUES			74,088								74,088
FY22 FORECAST TRANSFERS			713,088								713,088
FY22 FORECAST EXPENDITURES			(578,251)	(70,000)	-	-					(648,251)
FY22 FORECAST RESRV OF FB			(70,000)	70,000	-	-			-	-	-
FY22 FORECAST ENDING FB			768,287	500,000	-	-	-	-	-	-	1,268,288
FY23 FORECAST REVENUES			77,792								77,792
FY23 FORECAST TRANSFERS			582,200								582,200
FY23 FORECAST EXPENDITURES			(593,750)	(70,000)	-	-					(663,750)
FY23 FORECAST RESRV OF FB			(70,000)	70,000	-	-			-	-	-
FY23 FORECAST ENDING FB			764,529	500,000	-	-	-	-	-	-	1,264,530
FY24 FORECAST REVENUES			81,682								81,682
FY24 FORECAST TRANSFERS			482,485								482,485
FY24 FORECAST EXPENDITURES			(684,450)	(70,000)	-	-					(754,450)
FY24 FORECAST RESRV OF FB			(70,000)	70,000	-	-			-	-	-
FY24 FORECAST ENDING FB			574,246	500,000	-	-		-	-	-	1,074,247

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 & BUILD MAINT	Identified for Radio Replacement & SCBA Equip	Identified for Front Beach Infrastruct. Replace	Total	Restricted for Tourism -Related Activities	Identified for Front Beach Infrastruct. Replace	Total	Restricted for Tourism -Related Activities	Identified for Fire & Public Works vehicle repl & BUILD MAINT	Identified for Police and Fire Radio Replacement	Identified for Front Beach Infrastruct. Replace	Total	Total Tourism Related Funds	
FY18 AUDITED ENDING FB	917,120	589,584	134,791	75,000	1,716,495	1,005,291	75,000	1,080,291	1,001,077	589,584	134,791	75,000	1,800,453	4,597,239	
FY19 FORECAST REVENUES	1,589,250				1,589,250	804,000		804,000	1,839,355				1,839,355	4,232,605	
FY19 FORECAST TRANSFERS	(661,621)				(661,621)	(479,677)		(479,677)	(589,519)				(589,519)	(1,730,817)	
FY19 FORECAST EXPENDITURES	(1,054,264)	(185,462)	(65,000)		(1,304,725)	(393,594)		(393,594)	(1,240,441)	(185,462)	(65,000)		(1,490,902)	(3,189,221)	
FY19 FORECAST RESRV OF FB	(601,086)	595,877	(19,791)	25,000	0	(25,000)	25,000	-	(601,086)	595,877	(19,791)	25,000	0	0	
FY19 FORECAST ENDING FB	189,399	1,000,000	50,000	100,000	1,339,399	911,020	100,000	1,011,020	409,387	1,000,000	50,000	100,000	1,559,387	3,909,806	
FY20 BUDGET REVENUES	1,636,090				1,636,090	828,440		828,440	1,893,680				1,893,680	4,358,210	
FY20 BUDGET TRANSFERS	(458,702)				(458,702)	(229,830)		(229,830)	(278,713)				(278,713)	(967,245)	
FY20 BUDGET EXPENDITURES	(1,309,809)	(1,000,000)	-		(2,309,809)	(746,694)		(746,694)	(1,391,816)	(1,000,000)	-		(2,391,816)	(5,448,319)	
FY20 BUDGET RESRV OF FB	(25,000)	-	-	25,000	-	(25,000)	25,000	-	(25,000)	-	-	25,000	-	-	
FY20 BUDGET ENDING FB	31,978	-	50,000	125,000	206,978	737,936	125,000	862,936	607,538	(0)	50,000	125,000	782,538	1,852,452	
FY21 FORECAST REVENUES	1,685,653				1,685,653	853,629		853,629	1,950,952				1,950,952	4,490,234	
FY21 FORECAST TRANSFERS	(718,525)				(718,525)	(239,023)		(239,023)	(696,252)				(696,252)	(1,653,800)	
FY21 FORECAST EXPENDITURES	(904,053)	-	(50,000)		(954,053)	(845,426)		(845,426)	(1,190,138)	-	(50,000)		(1,240,138)	(3,039,617)	
FY21 FORECAST RESRV OF FB	(25,000)	-	-	25,000	-	(25,000)	25,000	-	(25,000)	-	-	25,000	-	-	
FY21 FORECAST ENDING FB	70,053	-	-	150,000	220,053	482,116	150,000	632,116	647,100	(0)	-	150,000	797,100	1,649,269	
FY22 FORECAST REVENUES	1,736,734				1,736,734	879,591		879,591	2,009,972				2,009,972	4,626,297	
FY22 FORECAST TRANSFERS	(736,339)				(736,339)	(248,584)		(248,584)	(704,664)				(704,664)	(1,689,587)	
FY22 FORECAST EXPENDITURES	(956,145)	-	-		(956,145)	(541,111)		(541,111)	(1,192,620)	-	-		(1,192,620)	(2,689,876)	
FY22 FORECAST RESRV OF FB	(25,000)	-	-	25,000	-	(25,000)	25,000	-	(25,000)	-	-	25,000	-	-	
FY22 FORECAST ENDING FB	89,303	-	-	175,000	264,303	547,012	175,000	722,012	734,788	(0)	-	175,000	909,788	1,896,103	
FY23 FORECAST REVENUES	1,789,380				1,789,380	906,349		906,349	2,070,795				2,070,795	4,766,524	
FY23 FORECAST TRANSFERS	(756,134)				(756,134)	(258,528)		(258,528)	(713,412)				(713,412)	(1,728,074)	
FY23 FORECAST EXPENDITURES	(924,467)	-	-		(924,467)	(551,673)		(551,673)	(1,219,631)	-	-		(1,219,631)	(2,695,771)	
FY23 FORECAST RESRV OF FB	(25,000)	-	-	25,000	-	(25,000)	25,000	-	(25,000)	-	-	25,000	-	-	
FY23 FORECAST ENDING FB	173,082	-	-	200,000	373,082	618,160	200,000	818,160	847,540	(0)	-	200,000	1,047,540	2,238,782	
FY24 FORECAST REVENUES	1,843,641				1,843,641	933,928		933,928	2,133,477				2,133,477	4,911,046	
FY24 FORECAST TRANSFERS	(776,720)				(776,720)	(268,868)		(268,868)	(722,511)				(722,511)	(1,768,099)	
FY24 FORECAST EXPENDITURES	(813,819)	-	-		(813,819)	(563,706)		(563,706)	(1,256,485)	-	-		(1,256,485)	(2,634,010)	
FY24 FORECAST RESRV OF FB	(25,000)	-	-	25,000	-	(25,000)	25,000	-	(25,000)	-	-	25,000	-	-	
FY24 FORECAST ENDING FB	401,184	-	-	225,000	626,184	694,514	225,000	919,514	977,021	(0)	-	225,000	1,202,021	2,747,719	

City of Isle of Palms											
Fund Balance Rollforward											
		Bch Restor	Bch Preserve	Victims	Marina					All Other Funds: Fire Dept 1% Fed & State Narcotics Rec Building	Grand Total City
		Restricted for 2008 & 2017 Project Restoration Efforts	1% Beach Preservation Fee	Legally Obligated for Victims' Services	Unrestricted	Invested in Capital Assets, Net of Related Debt	Assigned for Marina Enhancements	Assigned for General Marina Improves/UST replace/Dredging	Total Marina		
FY18 AUDITED ENDING FB		246,239	1,292,414	7,828	206,296	5,574,003	138,000	181,477	6,099,776	256,257	23,015,189
FY19 FORECAST REVENUES			1,067,000	10,003	434,496	-			434,496	160,025	17,958,713
FY19 FORECAST TRANSFERS		(246,239)	246,239	(14,000)	435,582				435,582	3,000	-
FY19 FORECAST EXPENDITURES			(131,037)	(1,650)	(237,795)	(106,250)	-		(344,045)	(158,025)	(17,177,338)
FY19 FORECAST RESRV OF FB			-	-	(300,000)	300,000	-	-	-		
FY19 FORECAST ENDING FB		0	2,474,616	2,181	538,579	5,767,753	138,000	181,477	6,625,809	261,257	23,796,564
FY20 BUDGET REVENUES			1,099,490	10,003	430,076	-			430,076	158,025	18,877,124
FY20 BUDGET TRANSFERS			-	(7,000)	73,500				73,500	3,000	-
FY20 BUDGET EXPENDITURES			(484,142)	(2,050)	(292,973)	(106,250)			(399,223)	(158,025)	(22,214,057)
FY20 BUDGET RESRV OF FB			-	-	(147,000)	147,000			-		
FY20 BUDGET ENDING FB		0	3,089,964	3,134	602,182	5,808,503	138,000	181,477	6,730,162	264,257	20,459,631
FY21 FORECAST REVENUES			1,132,979	10,003	430,685				430,685	158,025	22,588,406
FY21 FORECAST TRANSFERS			-	(7,000)	724,425				724,425	3,000	-
FY21 FORECAST EXPENDITURES			(479,394)	(1,750)	(1,414,813)	(106,250)			(1,521,063)	(158,025)	(24,211,993)
FY21 FORECAST RESRV OF FB			-	-	(474,423)	793,900	(138,000)	(181,477)	-		
FY21 FORECAST ENDING FB		0	3,743,549	4,387	(131,944)	6,496,153	-	-	6,364,209	267,257	18,836,044
FY22 FORECAST REVENUES			1,167,497	10,003	302,940	-			302,940	158,025	18,279,764
FY22 FORECAST TRANSFERS			-	(7,000)	724,425				724,425	3,000	-
FY22 FORECAST EXPENDITURES			(480,000)	(1,750)	(300,924)	(216,250)			(517,174)	(158,025)	(16,655,759)
FY22 FORECAST RESRV OF FB			-	-	(825,656)	825,656			-		
FY22 FORECAST ENDING FB		0	4,431,046	5,640	(231,159)	7,105,559	-	-	6,874,400	270,257	20,460,049
FY23 FORECAST REVENUES			1,203,078	10,003	409,450	-			409,450	158,025	18,707,857
FY23 FORECAST TRANSFERS			-	(7,000)	724,425				724,425	3,000	-
FY23 FORECAST EXPENDITURES			(480,252)	(1,750)	(269,292)	(216,250)			(485,542)	(158,025)	(16,954,904)
FY23 FORECAST RESRV OF FB			-	-	(858,682)	858,682			-		
FY23 FORECAST ENDING FB		0	5,153,872	6,893	(225,258)	7,747,991	-	-	7,522,733	273,257	22,213,002
FY24 FORECAST REVENUES			1,239,754	10,003	416,113	-			416,113	158,025	18,911,950
FY24 FORECAST TRANSFERS			-	(7,000)	724,425				724,425	3,000	-
FY24 FORECAST EXPENDITURES			(1,165,000)	(1,750)	(236,366)	(216,250)			(452,616)	(158,025)	(17,785,316)
FY24 FORECAST RESRV OF FB			-	-	(893,030)	893,030			-		
FY24 FORECAST ENDING FB		0	5,228,626	8,146	(214,116)	8,424,771	-	-	8,210,655	276,257	23,339,636

# CITY OF ISLE OF PALMS - HISTORICAL & FORECASTED FINANCIAL POSITION

