2011 Ordinances and Resolutions

ORDINANCE 2011-01

AN ORDINANCE AMENDING TITLE 5, PLANNING AND DEVELOPMENT, CHAPTER 4, ZONING, ARTICLE 7, SIGNS, OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES TO PROVIDE FOR REGULATIONS PERTAINING TO SANDWICH BOARD SIGNS.

BE IT ORDAINED AND ENACTED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, IN CITY COUNCIL ASSEMBLED:

SECTION 1. That Section 5-4-132, Permits, is hereby amended by adopting a new Subparagraph (b) (9) as follows:

"(9) Sandwich board signs which comply with this article."

SECTION 2. That Section 5-4-133, Definitions, is hereby amended by adopting new Subparagraphs (b) (13) and (b) (14) as follows:

"(13) *Portable sign* means a sign not permanently affixed to the ground.

(14) *Sandwich board sign* means a two-sided, A-frame style self-supporting sign, which is not permanently affixed to the ground and is designed to be moveable."

SECTION 3. That Section 5-4-137, Sign regulations for LC, GC-1, GC-2, GC-3 and MF districts, is hereby amended by adopting a new Paragraph (e) as follows:

"(e) *Sandwich board signs*. Commercial buildings in the LC and GC districts may have one (1) sandwich board sign per business, which may be displayed without a permit, provided that the sandwich board shall be no larger than six square feet, shall not exceed a height of forty (40) inches, shall be removed during non-business hours, shall be setback at least five feet from all property lines, shall be located no more than fifteen (15) feet from the primary public entrance door to the business establishment, and shall not obstruct the pedestrian way or create a hazard to the traveling public."

SECTION 4. That Section 5-4-141, Prohibited Signs, Paragraph (18), is hereby amended as follows:

"(18) Portable signs, except for sandwich board signs which comply with the requirements in section 5-4-137(e)."

SECTION 5. That should any part of this Ordinance be held invalid by a Court of competent jurisdiction, the remaining parts shall be severable therefrom and shall continue to be in full force and effect.

SECTION 6. That all ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed insofar as the same affect this Ordinance.

SECTION 7. That this Ordinance take effect and be in full force immediately.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, ON THE 26th DAY OF APRIL, 2011.

Richard F. Cronin, Mayor

Attest:

Marie B. Copeland, City Clerk

First Reading: January 25, 2011
Public Hearing: April 26, 2011
Second Reading: April 26, 2011
Ratification: April 26, 2011

ORDINANCE 2011-02

AN ORDINANCE AMENDING TITLE 5, PLANNING AND DEVELOPMENT, CHAPTER 4, ZONING, ARTICLE 1, GENERAL PROVISIONS, OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES, TO PROVIDE A DEFINITION, AN EXCEPTION AND CERTAIN ADDITIONAL REQUIREMENTS FOR COMMUNICATION TOWERS FOR PUBLIC SAFETY USES FOR THE CITY.

BE IT ORDAINED AND ENACTED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, IN CITY COUNCIL ASSEMBLED:

SECTION 1. That Section 5-4-2(7), is hereby amended by adopting new Subsections (a) and (b), to state as follows:

"(7) *Communication tower* means a structure of any type which supports communication equipment for signal transmission or reception, and is utilized by commercial, governmental, or other public or quasi-public users, but excluding communication towers used exclusively by amateur radio operators who are duly licensed by the Federal Communications Commission and which are exempt from municipal zoning regulations.

a. *Freestanding communication tower* means monopoles, guyed and all other towers that are not attached to a building or structure.

b. *Mounted communication tower* means any pole or tower that is mounted on the roof or otherwise attached to a building or structure."

SECTION 2. That Section 5-4-20(a), is hereby amended by adopting a new Paragraph (11), including new Subsections (11)(a) through (11)(f), to state as follows:

"(11) Notwithstanding any provision of this section or any other provision contained in this chapter to the contrary, an existing freestanding communication tower that is modified or replaced for the City for public safety uses, including, but not limited to, firefighting, law enforcement, medical, emergency, and 911 public safety uses, and potential use by any designated subsidiary commercial co-locator, shall not exceed two hundred feet (200') in height and shall meet the following additional conditions:

(a) The communication tower shall meet the Zoning Administrator approval conditions listed above in subsections (a) (5), (6), (7), (8), (9), and (10) of this section;

(b) The communication tower shall be located within the GC-1 (General Commercial) use district;

(c) The applicant must obtain approval from City Council for the location and design of the communication tower;

(d) Reasonable efforts shall be made to reduce the fall zone of the communication tower to minimize encroachment onto adjoining lots;

(e) The communication tower shall have capacity to accommodate a minimum of four (4) additional co-locators, including up to three (3) commercial carriers and one (1) reserved space for the City for future public safety uses; and

(f) The communication tower shall meet the wind speed standards of EIA/TIA-222 (Electronic Industry Association/Telecommunications Industry Association), then current revision."

SECTION 3. That should any part of this Ordinance be held invalid by a Court of competent jurisdiction, the remaining parts shall be severable therefrom and shall continue to be in full force and effect.

SECTION 4. That all ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed insofar as the same affect this Ordinance.

SECTION 5. That this Ordinance take effect and be in full force immediately.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, ON THE 26th DAY OF APRIL, 2011.

Richard P. Cronin, Mayor

Attest:

Marie B. Copeland, City Clerk

First Reading: January 25, 2011
Public Hearing: April 26, 2011
Second Reading: April 26, 2011
Ratification: April 26, 2011

ORDINANCE 2011-03

AN ORDINANCE AMENDING TITLE 3, PUBLIC WORKS, CHAPTER 2, SOLID WASTE, SECTION 3-2-5, TRASH COLLECTION, OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES TO PROHIBIT USE OF PLASTIC BAGS FOR THE DISPOSAL OF CERTAIN MATERIALS.

BE IT ORDAINED AND ENACTED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, IN CITY COUNCIL ASSEMBLED:

SECTION 1. That Section 3-2-5, Subsection (c) is hereby amended and a new Subsection (d)(6) is hereby adopted to state as follows:

"(c) Leaves and grass clippings. All leaves and grass clippings shall be placed at the curb in front of the property in bio-degradable paper bags or plastic containers for collection. No plastic bags shall be used for the disposal of leaves or grass clippings. No household garbage or other materials may be placed with leaves or grass clippings. No mixed materials or plastic bags will be collected by the City. Home composting of leaves and grass clippings is encouraged.

(d) Logs, limbs, brush, and like materials shall be placed at the curb in front of the property in the following manner:

(1) Length of material shall not exceed four feet.

(2) Diameter of material shall not exceed four inches.

(3) The City will only collect materials as listed in this category which are generated by routine landscape maintenance on developed lots. Debris generated by grading or clearing of undeveloped property shall be disposed of by the party generating such debris.

(4) When placed at the curbside for collection, materials shall not obstruct access to water meters, stormwater collection boxes, sewer manhole covers, or fire hydrants.

(5) No garbage shall be mixed with the items listed in this category.

(6) No plastic bags shall be used for the disposal of any items listed in this category."

SECTION 2. That should any part of this Ordinance be held invalid by a Court of competent jurisdiction, the remaining parts shall be severable therefrom and shall continue to be in full force and effect.

SECTION 3. That all ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed insofar as the same affect this Ordinance.

SECTION 4. That this Ordinance take effect and be in full force immediately.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, ON THE 22nd DAY OF MARCH, 2011.

Richard F. Cronin, Mayor

Attest:

Marie B. Copeland, City Clerk

First Reading: February 22, 2011
Second Reading: March 22, 2011
Ratification: March 22, 2011

ORDINANCE 2011-04

AN ORDINANCE AMENDING TITLE 7, LICENSING AND REGULATION, CHAPTER 4, REGULATION OF ALARM SYSTEMS AND BUSINESSES, OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES TO PROVIDE FOR NEW DEFINITIONS, REGULATIONS AND PENALTIES.

BE IT ORDAINED AND ENACTED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, IN CITY COUNCIL ASSEMBLED:

SECTION 1. That Section 7-4-1, Definitions, Subsections (b)(1) and (b)(2) and Subsection (e)(2) are hereby amended to state as follows:

"(b) *Alarm system.*

(1) The term "alarm system" means any assembly of equipment, mechanical or electrical, arranged or designated to signal the occurrence of an illegal entry, fire, need for medical assistance, or other activity or hazard requiring urgent attention within a building, home, structure or facility and to which the City Police Department or Fire Department is expected to respond.

(2) The term "alarm system" shall not include individual smoke detectors in private dwellings which are not connected to an external alarm. Alarm systems shall not include audible alarms affixed to automobiles.

(e) *False alarm.*

(2) The term "false alarm" shall not include alarms activated where fire conditions exist, alarms caused by power failure, or alarms activated due to severe weather conditions, including, but not limited to, lightning, high winds, heavy rainfall, sudden temperature changes that create implosive pressures within the affected property, hurricane conditions, earthquakes or other natural disasters."

SECTION 2. That Section 7-4-4, Specific alarm regulations, Subsections (c) and (f) are hereby amended and Subsection (g) is hereby deleted in its entirety and substituted in its place with a new Subsection (g) to state as follows:

"(c) All alarm users shall provide the Police Department with a written list of at least two (2) persons who are authorized and available to respond to the Police Department on the alarm user's behalf regarding any alarms at such user's location within thirty (30) minutes of notification. Such list shall be on such form

as is prescribed by the Police Department and shall be updated by the alarm user no less than once per calendar year.

(f) All new alarm systems other than commercial fire alarms shall have reset capability to reset within fifteen (15) minutes. An alarm system cutoff shall be installed to override all malfunctioning reset systems. All audible alarms may not emit a sound similar to an emergency vehicle. The users of existing alarm systems will have one (1) year from the adoption of the ordinance from which this chapter is derived to convert such systems to comply with the provisions herein.

(g) It is unlawful for any person or business to program or use an automatic dialing system to dial directly into the City's public safety communication centers, including, but not limited to, the City Police and Fire Departments and the Charleston County Consolidated 911 Dispatch Center, whether by dialing 911, a primary trunk line, or any other number or line leading into the City's public safety communication centers."

SECTION 3. That Section 7-4-5, Alarm permits required, is hereby amended by deleting Subsection (f) in its entirety.

SECTION 4. That Section 7-4-6, Enforcement and penalties, Subsections (c) and (e) are hereby amended and new Subsections (f) and (g) are hereby adopted to state as follows:

"(c) For those entities or activities that are required by fire code, State statute, or otherwise, to have an active alarm system in operation, the City will notify the appropriate agency or agencies about the pending discontinuance of the alarm system prior to the suspension or revocation of such an alarm system. No alarm system that is installed in any commercial business, assembly, or multi-family dwelling may be removed or discontinued pursuant to the International Fire Code and International Building Code, as published by the International Code Council, Inc., and as adopted by the South Carolina Building Codes Council.

(e) The making of a false alarm shall constitute a misdemeanor against the alarm user and shall be punishable as follows: Each user is allowed three (3) false alarms during each calendar year at each separately permitted location, for which no fine shall be assessed. Each user shall be subject to a fine of $100.00 each for the fourth, fifth and sixth false alarms at such location received by the City during such calendar year. Each user shall be subject to a fine of $200.00 each for the seventh and all subsequent false alarms at such location received by the City during such calendar year. Each user shall be mailed or given a written warning from the Police Department for the first three (3) false alarms during any calendar year.

(f) Failure of an owner, lessee, manager, or other person pre-designated by the alarm user pursuant to section 7-4-4(c) or section 7-4-5(e), to respond to an alarm activation within thirty (30) minutes or a reasonable time thereafter upon notification by the City Police Department or Fire Department shall constitute a misdemeanor against the alarm user and shall be punishable as follows: Each user shall be subject to a minimum fine of $100.00 each for the first and second violations. Each user shall be subject to a minimum fine of $200.00 each for the third and all subsequent violations.

(g) Unlawful use of an automatic dialing system in violation of section 7-4-4(g) shall constitute a misdemeanor, and shall be punishable as set forth in section 1-3-66."

SECTION 5. That should any part of this Ordinance be held invalid by a Court of competent jurisdiction, the remaining parts shall be severable therefrom and shall continue to be in full force and effect.

SECTION 6. That all ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed insofar as the same affect this Ordinance.

SECTION 7. That this Ordinance take effect and be in full force immediately.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, ON THE 26th DAY OF JULY, 2011.

Richard F. Cronin, Mayor

Attest:

Marie B. Copeland, City Clerk

First Reading: February 22, 2011
Second Reading: July 26, 2011
Ratification: July 26, 2011

ORDINANCE 2011-05

AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, FOR THE FISCAL YEAR BEGINNING JULY 1, 2011, AND ENDING JUNE 30, 2012.

WHEREAS, Subsection 3 of Section 5-7-260 of the South Carolina Code of Laws, 1976, as amended, requires that a municipal council shall act by ordinance to levy taxes and adopt a budget pursuant to public notice;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Isle of Palms, South Carolina, in council duly assembled, that the following provisions are hereby adopted and enacted:

Section 1. The prepared budget and estimated revenue for the payment of the same is hereby adopted and made a part hereof as if fully incorporated herein and a copy thereof dated May 25, 2011, is attached hereto.

Section 2. The City Administrator shall administer the budget and may authorize the transfer of appropriated funds within departments as necessary to achieve the goals of the budget as established by City Council.

Section 3. If, for any reason, any sentence, clause or provision of this ordinance shall be declared invalid, such shall not affect the remaining portions thereof.

Section 4. This ordinance shall become effective immediately upon its ratification by City Council.

PASSED, APPROVED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF ISLE OF PALMS ON THIS 28th DAY OF JUNE, 2011.

Richard F. Cronin, Mayor

Marie B. Copeland, City Clerk

First Reading: April 26, 2011
Public Hearing: June 28, 2011
Second Reading: June 28, 2011
Ratification: June 28, 2011

ORDINANCE 2011-06

AN ORDINANCE GRANTING CONSENT TO APPLICATION FOR FRANCHISE FOR VIDEO SERVICE AND SETTING FRANCHISE FEE.

WHEREAS, Article 8, section 15 of the Constitution of the State of South Carolina provides, among other things, that no law shall be passed by the General Assembly granting the right to a utility to construct and operate lines and facilities in a public street or on public property "without first obtaining the consent of the governing body of the municipality in control of the streets or public places proposed to be occupied for any such or like purpose;" and

WHEREAS, the General Assembly by 2006 Act 288 (known as the "South Carolina Competitive Cable Services Act") has imposed a system of a State-issued Certificate of Franchise Authority ("COFA") under which a video service provider may designate by application to the Secretary of State those municipalities in which the provider wishes to operate, and the municipality so designated, within the period of time after notice from the Secretary of State, must respond whether the municipality consents to the COFA or denies consent; and

WHEREAS, S.C. Code section 5-7-260(4) requires that the municipal council act by ordinance in granting, renewing or extending a franchise; and

WHEREAS, the City Council of the City of Isle of Palms has determined, in the exercise of its lawful discretion and authority, to grant its consent to a franchise and to the application for a COFA for the applicant;

NOW, THEREFORE, BE IT ORDAINED AND ENACTED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, IN CITY COUNCIL DULY ASSEMBLED, THAT THE FOLLOWING PROVISIONS ARE HEREBY ADOPTED AND ENACTED:

SECTION 1. The City Council, as the municipal governing body, consents to the application of BellSouth Telecommunications, Inc. d/b/a AT&T South Carolina to operate video service within the municipality. A copy of the "Application to Amend a State-Issued Certificate of Franchise Authority" is attached hereto and incorporated herein by reference.

SECTION 2. The maximum franchise fee rate allowed by controlling law shall apply to the applicant's provision of video service within the municipality. The municipality reserves all rights to impose on the applicant all ad valorem taxes, service fees, sales tax, or other taxes and fees lawfully imposed or to be imposed on other businesses within the municipality.

SECTION 3. All rights of the municipality under Article 8, section 15 of the Constitution of the State of South Carolina, under State law (including the

South Carolina Competitive Cable Services Act), and under any superseding Federal law are specifically reserved.

SECTION 4. That should any part of this Ordinance be held invalid by a Court of competent jurisdiction, the remaining parts shall be severable therefrom and shall continue to be in full force and effect.

SECTION 5. That all ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed insofar as the same affect this Ordinance.

SECTION 6. That this Ordinance take effect and be in full force immediately.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, ON THE 24th DAY OF May, 2011.

Richard F. Cronin, Mayor

(Seal)

Attest:

Marie B. Copeland, City Clerk

First Reading: April 26, 2011
Second Reading: May 24, 2011
Ratification: May 24, 2011

ORDINANCE 2011-07

AN ORDINANCE AMENDING TITLE 5, PLANNING AND DEVELOPMENT, CHAPTER 4, ZONING, ARTICLE 2, DISTRICT REGULATIONS AND ARTICLE 7, SIGNS, OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES TO DELETE ALL REFERENCES TO "MF MULTIFAMILY RESIDENTIAL DISTRICT."

BE IT ORDAINED AND ENACTED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, IN CITY COUNCIL ASSEMBLED:

SECTION 1. That subsection (a)(7) of Section 5-4-31, "Use Districts," is hereby deleted in its entirety and that former subsections (a)(8) and (a)(9) shall be renumbered as subsections (a)(7) and (a)(8), respectively, and any subsequent references to such subsections shall be renumbered accordingly.

SECTION 2. That Section 5-4-38, "MF multifamily residential district," is hereby deleted in its entirety.

SECTION 3. That subsection (a) of Section 5-4-41, "Additional SR-1 and SR-2 residential district regulations," is hereby amended to delete reference to "MF" in the first sentence.

SECTION 4. That Section 5-4-43, "Accessory uses residential districts," is hereby amended to delete reference to "MF" in the first sentence of the paragraph and to delete the last sentence of the paragraph in its entirety.

SECTION 5. That Section 5-4-137, "Sign regulations for LC, GC-1, GC-2, GC-3 and MF districts," is hereby amended to delete reference to "MF" in the title and in the first sentence of subsection (a).

SECTION 6. That should any part of this Ordinance be held invalid by a Court of competent jurisdiction, the remaining parts shall be severable therefrom and shall continue to be in full force and effect.

SECTION 7. That all ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed insofar as the same affect this Ordinance.

SECTION 8. That this Ordinance take effect and be in full force immediately.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, ON THE 28th DAY OF JUNE, 2011.

Richard F. Cronin, Mayor

Attest:

Marie B. Copeland, City Clerk

First Reading: May 24, 2011
Public Hearing: June 28, 2011
Second Reading: June 28, 2011
Ratification: June 28, 2011

A Proclamation in Support of the
Legislative Agenda of the
Municipal Association of South Carolina

WHEREAS, cities and towns in South Carolina are the government closest to the people providing the core services residents and businesses demand for a high quality of life;

WHEREAS, residents and businesses want their local city and town councils to have the flexibility to make decisions that are best for their communities while also being held accountable by their residents to spend wisely and govern locally;

WHEREAS, the flexibility for cities and towns to use their scarce dollars in challenging economic times can come from targeted changes in state law;

WHEREAS, on December 14, 2010, the Municipal Association board of directors approved the 2011-2012 legislative agenda that supports local elected leaders making decisions based on local needs and priorities;

WHEREAS, the legislative agenda is based around three legislative principles of promoting economic growth, enhancing a positive quality of life, and encouraging local accountability and fiscal responsibility that support the core functions of government that cities and towns provide;

WHEREAS, enclave annexation, municipal capital project sales tax, millage cap flexibility and codes enforcement are the four major legislative issues that local elected leaders determined can have the greatest impact on their hometowns;

WHEREAS, the agenda also focuses on fiscal, economic development, infrastructure and public safety issues that are important to cities and towns of all sizes and in all parts of the state;

WHEREAS, the City of Isle of Palms fully supports the agenda set forth by the Municipal Association of SC board of directors for cities and towns to govern locally for residents;

BE IT THEREFORE RESOLVED that the Council of the City of Isle of Palms affirms on this 25th day of January 2011, its support for the Municipal Association's 2011-2012 legislative agenda to direct more local decision making to the local elected officials that govern the state's 270 cities and towns.

Done and ratified this January 25, 2011.

Richard F. Cronin, Mayor

JOINT PROCLAMATION

Town of Mount Pleasant
City of Isle of Palms
Town of Sullivan's Island
Town of Awendaw
Town of McClellanville

BE IT PROCLAIMED:

WHEREAS, We, the Mayors and Councils, of the five East Cooper Municipalities, acknowledge the presence of a South Carolina Army National Guard unit based within our proximity, and

WHEREAS, that unit being designated Company C, Fourth Battalion, One Hundred Eighteenth Infantry (Light), and

WHEREAS, the importance of this National Guard unit to the national, state and community safety is acknowledged, and

WHEREAS, the deployment of this National Guard unit, as a part of this country's war against terrorism, will result in the absence of a family member and/or leader for an extended period of time, and

WHEREAS, our municipalities wish to voice their support, well wishes and prayers for a safe and speedy return home, and

WHEREAS, the need and desire to express support in an official manner has arisen.

NOW, THERFORE, We, the Mayors and respective Councils of said municipalities, Do hereby proclaim Saturday, November 19th, 2011 as

WE CARE DAY

IN WITNESS WHEREOF, We have hereunto set our hands this Nineteenth Day of November, in the year of our Lord, Two Thousand Eleven.

William D. Swails, Mayor
Mt. Pleasant, SC

Dick Cronin, Mayor
Isle of Palms, SC

Carl J. Smith, Mayor
Sullivan's Island, SC

Samuel N. Robinson, Mayor
Awendaw, SC

Rutledge B. Leland, III, Mayor
McClellanville, SC

AMERICAN RED CROSS MONTH 2012

A Proclamation

The American Red Cross has touched many lives the Lowcountry as well as across the country and around the world.

During American Red Cross Month, we thank those who contribute to the mission of the Red Cross, whether through time, money or blood, and we invite others to support the Red Cross in helping people in need down the street, across the country and around the world.

The American Red Cross is synonymous with helping people and has been doing so for more than 130 years. Throughout the past year, the American Red Cross launched hundreds of disaster relief operations in the United States to help people affected by fires, floods, hurricanes and tornadoes. The American Red Cross also supported major international disasters, including the Japan earthquake and tsunami response, while continuing its work on the 2010 Haiti earthquake response and recovery.

In the Lowcountry, the Red Cross works tirelessly to support us when disaster strikes, when someone needs life-saving blood, or the comfort of a helping hand. It provides 24-hour support to members of the military, veterans and their families, and provides training in CPR, aquatics safety, and first aid.

For nearly 100 years, United States presidents have called on the American people to support the Red Cross and its humanitarian mission. Our community depends on the American Red Cross and, because it is not a government agency, the Red Cross depends on support from the public to continue its humanitarian work. This is especially important in these challenging economic times – which impact the Red Cross and many people in our community and across the nation.

NOW, THEREFORE, I, Dick Cronin, Mayor of the City of Isle of Palms, by virtue of the authority vested in me by the Constitution and laws of the City of Isle of Palms of the state of South Carolina, do hereby proclaim March 2012 as American Red Cross Month. I encourage all Americans to support this organization and its noble humanitarian mission.

IN WITNESS WHEREOF, I have hereunto set my hand this twenty-seventh day of March, in the year of our Lord two thousand twelve, and of the City of Isle of Palms, South Carolina.

Dick Cronin

Dick Cronin, Mayor

RESOLUTION

WHEREAS, the City of Isle of Palms realizes that it has a responsibility to provide a safe work environment for its employees and that each pursues the highest standards in his or her assigned activities, all municipal employees must recognize that the well-being of the persons involved in the protection of our physical resources are as important as the activity and work being performed;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ISLE OF PALMS AS FOLLOWS:

The City has established a safety and loss control program, which is monitored on a continuous basis. As the first segment of the City's program, a safety coordinator was appointed and assigned the responsibility of organizing the overall safety and loss control efforts.

A safety committee was created to establish a loss control program, review losses and loss trends, make recommendations for prevention and assign other safety responsibilities as needed. This committee is guided by the safety coordinator and its members include each department head or designee.

Each department head director will be responsible for the safety and health of the employees in their department, as well as the required maintenance of facilities and equipment in their area of responsibility. Each employee will be responsible for their own personal safety and for the safe completion of assigned tasks. The City requires its employees to respond to all planned safety efforts and to perform their assigned jobs in the safest manner possible.

The City of Isle of Palms is committed to doing all in its power to make its safety and loss control program a success and expects all employees to assist in this effort by contributing expertise and by following all established rules and procedures.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, ON THE 23rd DAY OF AUGUST, 2011.

Richard Cronin, Mayor

Marie B. Copeland, City Clerk

RESOLUTION

BY THE CITY COUNCIL OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, APPROVING AND SUPPORTING THE DRAFT FISCAL YEAR 2012 BUDGET FOR THE CHARLESTON AREA REGIONAL TRANSPORTATION AUTHORITY (CARTA).

IT IS RESOLVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, THAT:

WHEREAS, the service provided by the Charleston Area Regional Transportation Authority (CARTA) is essential to the residents and visitors of the City and Charleston area; and

WHEREAS, the CARTA mission is to provide quality, affordable public transportation which links people, jobs and communities in the growing metropolitan area in which we live and work; and

WHEREAS, CARTA has presented a draft budget for the budget year beginning October 1, 2011; and

WHEREAS, In order to comply with State laws governing Regional Transportation Authorities the budget is submitted to the City of Isle of Palms which is a part of CARTA;

NOW, THEREFORE, BE IT RESOLVED that City Council, in meeting duly assembled, accepts and supports the Draft CARTA budget for FY 2012 as presented.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, ON THE 26th DAY OF JULY 2011.

Richard F. Cronin, Mayor

ATTEST:

Marie B. Copeland, City Clerk

RESOLUTION

BY THE CITY COUNCIL OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, ESTABLISHING FUND BALANCE POLICIES AS REQUIRED BY GASB #54.

IT IS RESOLVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, THAT:

WHEREAS, The Governmental Accounting Standards Board ("GASB") has adopted Statement #54 ("GASB #54"), a new standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010, and;

WHEREAS, The City currently accounts for governmental fund balances (all funds other than the Marina Enterprise Fund and the Fire Department 1% Agency Fund) as either reserved or unreserved (which has two sub-categories of designated and undesignated), and;

WHEREAS, The new governmental fund categories of fund balances prescribed by GASB #54 are: Nonspendable, Restricted, Committed, Assigned and Unassigned, and;

WHEREAS, City Council elects to implement GASB #54 requirements, and to apply such requirements to its financial statements beginning with the fiscal year July 1, 2010 – June 30, 2011.

NOW THEREFORE BE IT RESOLVED THAT City Council hereby adopts the following policy:

FUND BALANCE POLICY

Fund balance measures the net financial resources available to finance expenditures of future periods.

The City's Unassigned fund balance in the General Fund will be maintained to provide the City with sufficient working capital and a margin of safety to address cyclical fluctuations in revenues and expenditures.

Fund balance of the City may be committed for a specific purpose by resolution of the City Council, Amendments or modifications of the Committee Funds must also be approved by resolution of the City Council.

When it is appropriate for fund balance to be assigned, the City Council delegates authority to the Mayor and City Administrator. City Council may also assign fund balance by a simple majority vote and has the authority to remove or change assigned fund balance with a simple majority vote.

NOW THEREFORE BE IT RESOLVED that City Council, utilizing the GASB #54 definition of "Committed" fund balance, commits, as an initial amount, the following portions of its governmental fund balances as follows:

$ 1,827,679.00 is committed from General Fund for Disaster Recovery. Spending may occur as needed for the purpose intended.

$ 273,900.00 is committed from the Capital Projects Fund for Recreation Ball field Renovations. Spending may occur as needed for the purpose intended.

AND BE IT RESOLVED that the City's financial goal is to have a sufficient balance in the General Fund (operating fund) with sufficient working capital and a margin of safety to address cyclical fluctuations in revenues and expenditures. The City shall strive to maintain a yearly fund balance (as of June 30) in the General Fund (operating fund) in which the total fund balance is thirty (30%) percent of the total General Fund expenditures and the unassigned fund balance is twenty (20%) percent of the General Fund expenditures.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, ON THE 28TH DAY OF JUNE, 2011.

Richard F. Cronin, Mayor

Attest:

Marie B. Copeland, City Clerk

A PROCLAMATION IN SUPPORT OF NATIONAL SAFE BOATING WEEK

WHEREAS, recreational boating is fun and enjoyable and the citizens and visitors of the Isle of Palms are fortunate that we have sufficient resources to accommodate the wide variety of pleasure boating demands; and,

WHEREAS, at times our waterways can become crowded and boating, to the unprepared, can be a risky activity; and,

WHEREAS, not knowing or obeying the Navigation Rules or the nautical "Rules of the Road" or drinking alcohol or taking drugs while operating a boat or choosing not to wear life jackets are examples of human error or a lack of proper judgment; and,

WHEREAS, on average, seven hundred (700) people die each year in boating-related accidents in the U.S.; approximately seventy percent (70%) of these are fatalities caused by drowning; and,

WHEREAS, the vast majority of these accidents are caused by human error or poor judgment and not by the boat, equipment, or environmental factors; and,

WHEREAS, a significant number of boaters who lose their lives by drowning each year would be alive today had they worn their life jackets; and,

WHEREAS, today's life jackets are more comfortable, more attractive, and more wearable than styles of years past and deserve a fresh look by today's boating public,

So, THEREFORE BE IT PROCLAIMED on this day, May 24, 2011, that the Mayor and City Council of the Isle of Palms, on behalf of the City, do urge all those who boat to wear a life jacket and practice safe boating habits.

Dick Cronin

Dick Cronin, Mayor

RESOLUTION

BY THE CITY COUNCIL OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, APPROVING THE LOCATION AND DESIGN OF COMMUNICATION TOWER FOR CITY PUBLIC SAFETY USES.

IT IS RESOLVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, THAT:

WHEREAS, City Council recognizes the urgent need to facilitate improvement of radio communications between firefighting, law enforcement, medical, emergency and 911 personnel within the City.

WHEREAS, On April 26, 2011, City Council adopted Ordinance No. 2011-02, which amends Title 5, Planning and Development, Chapter 4 Zoning, Article 1, General Provisions, Section 5-4-20(a), Communication tower and antennae regulations, to provide an exception from the City's zoning regulations for communication towers for City public safety uses.

WHEREAS, The amended ordinance provides for certain additional requirements for communication towers for City public safety uses, including the requirement that the "applicant must obtain approval from City Council for the location and design of the communication tower."

WHEREAS, Charleston County and Crown Castle presented plans for the design and location of a communication tower for the City's public safety uses on April 26, 2011.

NOW, THEREFORE, BE IT RESOLVED that City Council, in meeting duly assembled, approves the location and design of the public safety communication tower as presented.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, ON THE 26th DAY OF April, 2011.

Richard F. Cronin, Mayor

Attest:

Marie B. Copeland, City Clerk

RESOLUTION

BY THE CITY COUNCIL OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, TO PURSUE GREENBELT FUNDING FOR THE ACQUISITION OF UNDEVELOPED BEACHFRONT PROPERTIES.

IT IS RESOLVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, THAT:

Whereas, the City of Isle of Palms is committed to the preservation of open space on the island; and,

Whereas, the City recognizes that the opportunities for the preservation of the natural environment on an island with a finite amount of land is even more critical; and,

Whereas, those portions of the island untouched by development and remaining in their natural state are extremely limited; and,

Whereas, the City's Comprehensive Plan has as a goal to "promote the maintenance of green spaces throughout the island;" and,

Whereas, the City's Plan identifies a strategy to "investigate the potential for establishing small parks on city owned, undeveloped green spaces;" and,

Whereas, the City's Local Comprehensive Beach Management Plan advocates the preservation of the public's access to the beach; and,

Whereas, Charleston County's Comprehensive Greenbelt Plan identifies "view preservation" as a benefit and function of Greenspace with water features as a key location; and,

Whereas, the City endeavors to be responsive to these goals and to preserve one of the few remaining beachfront lots in its natural state.

NOW, THEREFORE, BE IT RESOLVED that City Council, in meeting duly assembled, shall pursue funding for the acquisition of the undeveloped beachfront properties identified as Tax Map Numbers 572-10-00-204 and 572-10-00-244 to preserve this property for scenic view, habitat preservation and beach access for its natural and historic significance to all residents and visitors to the island.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, ON THE 26TH DAY OF APRIL, 2011.

Richard F. Cronin, Mayor

Attest:

Marie B. Copeland, City Clerk

A PROCLAMATION HONORING AMERICAN RED CROSS MONTH

WHEREAS, the American Red Cross fulfills a unique and vital role in our state, providing help and hope, in the face of emergencies and disaster, and is a true reflection of the humanitarian and volunteer spirit of the American people;

WHEREAS, for nearly one hundred (100) years, United States Presidents have called upon people to support the American Red Cross and its humanitarian mission. President Franklin D. Roosevelt was the first to proclaim March as Red Cross Month in 1943. Since that time, every president has issued proclamations designating March as Red Cross Month;

WHEREAS, the Red Cross has been helping people for one hundred thirty (130) years, responding to disasters and assisting members of the military, teaching lifesaving skills, and serving as one of the largest blood suppliers in the United States;

WHEREAS, nationally, the Red Cross responds to an average of nearly two hundred (200) disasters every day. The organization provides a round-the-clock link between those in the military and their families, and supplies blood and blood products to approximately three thousand (3,000) hospitals and transfusion centers across the country;

WHEREAS, the Charleston, South Carolina Region, including the Palmetto Service Center, provided assistance to one thousand ninety-seven (1,097) individuals affected by disasters last year. The Region processed two thousand eight hundred ninety-nine (2,899) Military Case Services, provided five thousand six hundred eighty-three (5,683) "Get to Know Us" outreach to Service Members and their families, and conducted two thousand six hundred fifty-nine (2,659) first aid and water safety classes;

So, THEREFORE BE IT PROCLAIMED on this day, March 22, 2011, that the City of Isle of Palms joins in honoring March as Red Cross Month. Our state depends on the American Red Cross and because it is not a government agency, the Red Cross depends on support from the public to continue its humanitarian work. This is especially important in these challenging economic times for the Red Cross and all Americans.

Dick Cronin

Dick Cronin, Mayor

ISLE OF PALMS
SALUS
1953
SANITAS OPERA DISCIPLINA

A PROCLAMATION HONORING GUY TAYLOR

WHEREAS, Guy Taylor volunteered his time and talent for the betterment of the City for a continuous period of twenty-four (24) years, first on the Planning Commission and then on the Board of Zoning Appeals;

WHEREAS, Guy Taylor was originally appointed to the Planning Commission on January 14, 1987. At Mr. Taylor's first meeting, the Planning Commission was re-classified from an "ad hoc" group to a permanent Commission, making him one of the Isle of Palms' first Commissioners in the current organization;

WHEREAS, Guy Taylor's service on the Planning Commission lasted ten (10) years from 1987 to 1996. In 1988, Mr. Taylor's peers elected him Vice-Chair. In 1990, 1991, 1992 and 1996, Mr. Taylor's peers elected him Chair;

WHEREAS, in the first years of the Planning Commission's work as a permanent body, the Commission received multiple Wild Dunes subdivision requests every month, meaning that Guy Taylor helped to oversee much of the development of Wild Dunes, an Isle of Palms landmark;

WHEREAS, in 1989, the Planning Commission recommended the first subdivision regulations to establish a clearer more efficient process for those property owners wanting to subdivide their property;

WHEREAS, on September 21, 1989 Hurricane Hugo devastated the Isle of Palms and the Planning Commission's role in the rebuilding and recovery of the island was essential. The Commission, whose membership was island residents whose homes and lives were personally affected by the hurricane, undertook a revamping of the entire zoning code with much effort put into the "non-conforming" statutes to be fair to those islanders who had sustained major damage;

WHEREAS, Guy Taylor's service on the Board of Zoning Appeals lasted fourteen (14) years from 1997 to 2010. From 2004 to 2010, Mr. Taylor's peers continually elected him Chair of the Board;

WHEREAS, Guy Taylor's work on the Board of Zoning Appeals, a quasi-judicial body, consisted of hearing three-hundred seventeen (317) cases in which a decision had to be made in accordance with the City's code on variances, special exceptions and appeals from the zoning administrator's determinations;

WHEREAS, Guy Taylor, along with his wife Laura, raised two sons and one daughter on the Isle of Palms, Kurt Taylor, a City of North Charleston Council Member and Charleston County Deputy Administrator; Dryden G. Taylor, an Isle of Palms City Councilmember for sixteen (16) years; and Melinda Gowder;

WHEREAS, in addition to his appointments to commissions, Guy Taylor always paid attention to civic activities, often being the stand-out citizen present at budget and other public hearings.

So, THEREFORE BE IT PROCLAIMED on this day, February 22, 2011, that Guy Taylor's unparalleled record of volunteer service, his sacrifice of countless hours of personal time and his expertise cultivated through extended service are recognized by City Council as an extraordinary gift granted to the citizens of the island by a man of great distinction.

Dick Cronin

Dick Cronin, Mayor

CITY OF ISLE OF PALMS
1953
SEMPER PARATUS

City of Isle of Palms
South Carolina

Fiscal Year Operating Budget **DRAFT #3**

July 1, 2011 - June 30, 2012

Including

General Fund

Capital Projects Fund

Municipal Accommodations Tax Fund

Hospitality Tax Fund

State Accommodations Tax Fund

Marina Enterprise Fund

Printed 3:01 PM, 5/25/2011

City of Isle of Palms
Fund Balance Rollforward

	General Fund			Capital Projects Fund								
	Unreserved (includes reserved for inventory & tree fund)	Reserved for General Fund Debt Service	Total	Unreserved	Reserved for Fire Sta #2 Construction (Bond Proceeds)	Reserved for Fire Stations Replacement & City Hall Rehabilitation	Reserved for Public Safety Building (Bond Proceeds)	Reserved for General Drainage	Reserved for 54th-57th Drainage*	Reserved for Radio Replacement	Reserved for Rec Ballfields	Total
6/30/06 Audited Fund Balance	1,856,660		1,856,660	2,370,785	-	1,105,112		96,281	220,000	-		3,792,178
FY07 Revenues	7,158,547		7,158,547	194,267	3,794,807	91,869						4,080,943
FY07 Transfers	(931,989)		(931,989)	841,739		200,000				72,146		1,113,885
FY07 Expenditures	(6,226,559)		(6,226,559)	(1,510,315)	(1,848,239)	(138,797)		(86,391)	(154,864)	(189,980)		(3,928,586)
FY07 Reserve existing Unreserved FB	-			(529,391)		100,000		132,950	80,000	216,441		-
Final 6/30/07 Audited Fund Balance	1,856,660	-	1,856,660	1,367,084	1,946,569	1,358,184		142,840	145,136	98,607		5,058,420
FY08 Revenues	7,379,722	711,897	8,091,618	116,614	34,723	52,879				17,550	1,070	222,836
FY08 Transfers	(294,333)		(294,333)	227,552		200,000				122,220		549,772
FY08 Expenditures	(6,753,484)	(116,889)	(6,870,373)	(439,551)	(1,653,968)	(490,153)		(106,100)		(333,204)		(3,022,976)
FY08 Reserve existing Unreserved FB	-	-	-	(556,501)				141,700	80,000	214,801	120,000	-
FY08 Create new Victim's Fund	(107,384)		(107,384)									
Final 6/30/08 Audited Fund Balance	2,081,180	595,008	2,676,188	715,199	327,324	1,120,910		178,440	225,136	119,973	121,070	2,808,052
FY09 Revenues	7,445,471	608,785	8,054,255	51,353	3,265	3,211	6,743,763				1,511	6,803,103
FY09 Transfers	(271,727)	(589,549)	(861,276)	821,415	-	(41,129)	130,678	-	-	-	-	910,964
FY09 Expenditures	(6,923,744)	(460,221)	(7,383,965)	(284,818)	(261,259)		(6,431,592)	(145,605)	(45,900)	-		(7,169,173)
FY09 Reservations Existing Fund Balance				(266,425)				116,425			150,000	-
Final 6/30/09 Audited Fund Balance	2,331,180	154,022	2,485,203	1,036,724	69,330	1,082,992	442,849	149,260	179,236	119,973	272,581	3,352,946
FY10 Audited Revenues	7,318,942	629,960	7,948,902	358,836		5,117	704				1,319	365,975
FY10 Audited Transfers	(233,843)		(233,843)	400,890								400,890
FY10 Audited Expenditures	(7,076,108)	(587,409)	(7,663,517)	(670,774)	(69,330)	(31,915)	(443,553)	(109,628)	(53,957)	(119,973)		(1,499,130)
FY10 Reservations of Existing FB				(127,000)				127,000				-
FY10 Audited Ending Fund Balance	2,340,170	196,573	2,536,744	998,676	0	1,056,194	-	166,632	125,279	-	273,900	2,620,681
FY11 BUDGET REVENUES	7,236,853	604,274	7,841,127	67,333					612,339			679,672
Higher/(Lower) than budgeted revenues	85,000	15,000	100,000									
FY11 BUDGET TRANSFERS	475,988		475,988	30,382								30,382
FY11 BUDGET EXPENDITURES	(7,687,435)	(629,680)	(8,317,115)	(343,262)		(287,620)		(141,000)	(612,339)			(1,384,221)
Lower/(Higher) than budgeted expenses	113,000		113,000			(13,633)						(13,633)
FY11 BUDGET RESERVATIONS OF FUND BAL			-	(291,000)				141,000			150,000	-
Transfer GF gain & PSB/CH reserve to CPF	(213,000)		(213,000)	967,941		(754,941)						213,000
FY11 PROJECTED ENDING FUND BALANCE	2,350,576	186,167	2,536,744	1,430,070	0	(0)	-	166,632	125,279	-	423,900	2,145,881
FY12 BUDGET REVENUES	7,346,366	620,067	7,966,433	10,400					286,000			296,400
FY12 BUDGET TRANSFERS	386,402		386,402	111,097								111,097
FY12 BUDGET EXPENDITURES	(7,708,061)	(644,774)	(8,352,835)	(420,704)				(101,800)	(286,000)			(808,504)
FY12 BUDGET RESERVATIONS OF FUND BAL			-	(251,800)				101,800			150,000	-
FY12 PROJECTED ENDING FUND BALANCE	2,375,283	161,460	2,536,744	879,063	0	(0)	-	166,632	125,279	-	573,900	1,744,874

City of Isle of Palms
Fund Balance Rollforward

	Muni A-Tax	Hosp Tax	State A-Tax	Bch Restor	Bch Maint	Disaster	Victims	Marina				
	Unreserved, but Restricted for Tourism -Related Activities	Unreserved, but Restricted for Tourism -Related Activities	Unreserved, but Restricted for Tourism -Related Activities	Reserved for 2008 Project Restoration Efforts	Reserved for "outside project" Beach Monitoring/Maint	Reserved by Council for Disaster Recovery	Legally Obligated for Victims' Services	Unreserved	Capital Assets less Bond Debt	Reserved for Bulkhead	Reserved for General Marina Improves	Total Marina
6/30/06 Audited Fund Balance	737,303	396,482	531,916			1,605,868		221,819	1,124,684	770,917	325,000	2,442,421
FY07 Revenues	875,126	481,422	997,257			73,654		430,568	(71,062)	19,326	-	378,832
FY07 Transfers	(231,896)	(200,000)	(152,079)			-		300,000	2,079	100,000		402,079
FY07 Expenditures	(476,942)	(189,713)	(605,492)			-		(253,631)	(114,239)			(367,869)
FY07 Reserve existing Unreserved FB	-	-	-			-		(277,458)	227,458	50,000		-
Final 6/30/07 Audited Fund Balance	903,591	488,191	771,602	-	-	1,679,523	-	421,299	1,168,920	940,243	325,000	2,855,463
FY08 Revenues	935,873	483,054	1,078,189	4,563,397		68,767	18,921	401,585		43,147		444,732
FY08 Transfers	(343,318)	(300,000)	(291,864)	187,878		-		366,229		125,635		491,864
FY08 Expenditures	(622,516)	(241,037)	(673,423)	(3,051,275)		-	(1,194)	(329,355)	(112,017)	-		(441,373)
FY08 Reserve existing Unreserved FB						-		(292,857)	230,039	62,818		-
FY08 Create new Victim's Fund							107,384					
Final 6/30/08 Audited Fund Balance	873,630	430,208	884,503	1,700,000	-	1,748,290	125,111	566,900	1,286,942	1,171,843	325,000	3,350,686
FY09 Revenues	812,441	482,490	988,498	4,483,509		24,660	14,013	438,862		1,000,000		1,438,862
FY09 Transfers	(390,407)	(181,944)	(217,257)	424,186		39,733	-	276,000	-	222,389	(222,389)	276,000
FY09 Expenditures	(292,932)	(99,536)	(702,639)	(6,507,685)			(1,851)	(266,476)	(152,822)			(419,298)
FY09 Reservations Existing Fund Balance				-				(193,951)	1,588,184	(2,394,233)		(1,000,000)
Final 6/30/09 Audited Fund Balance	1,002,732	631,219	953,105	100,010	-	1,812,683	137,274	821,336	2,722,304	-	102,611	3,646,251
FY10 Audited Revenues	709,434	470,197	997,115	150,734	123	14,995	13,254	358,762				358,762
FY10 Audited Transfers	(403,578)	(259,071)	(254,942)	215,111	150,371		(27,764)	412,827				412,827
FY10 Audited Expenditures	(380,844)	(194,704)	(667,070)	(465,855)	(34,562)		(15,286)	(273,234)	(143,673)			(416,907)
FY10 Reservations of Existing FB				-	-			(350,000)	350,000			-
FY10 Audited Ending Fund Balance	927,744	647,641	1,028,207	(0)	115,931	1,827,679	107,478	969,691	2,928,631	-	102,611	4,000,932
FY11 BUDGET REVENUES	711,833	431,500	975,083	807,400	500	13,500	13,500	357,916				357,916
Higher/(Lower) than budgeted revenues	146,000	58,000	70,000									-
FY11 BUDGET TRANSFERS	(689,876)	(399,586)	(341,284)	315,482	150,000		(30,023)	488,917				488,917
FY11 BUDGET EXPENDITURES	(459,696)	(317,532)	(841,367)	(1,122,882)	(50,000)		(5,900)	(412,299)	(152,822)			(565,121)
Lower/(Higher) than budgeted expenses	54,000	10,000	48,000					10,000				10,000
FY11 BUDGET RESERVATIONS OF FUND BAL								(380,000)	380,000			-
Transfer GF gain & PSB/CH reserve to CPF												-
FY11 PROJECTED ENDING FUND BALANCE	690,005	430,023	938,639	-	216,431	1,841,179	85,055	1,034,225	3,155,809	-	102,611	4,292,644
FY12 BUDGET REVENUES	885,850	491,100	1,051,050	677,156	400	12,200	13,320	350,252				350,252
FY12 BUDGET TRANSFERS	(656,941)	(313,972)	(386,854)	315,482	150,000		(29,948)	377,431				377,431
FY12 BUDGET EXPENDITURES	(585,104)	(321,919)	(1,099,890)	(992,638)	(50,100)	(3,000)	(5,325)	(463,214)	(134,472)		(102,611)	(700,297)
FY12 BUDGET RESERVATIONS OF FUND BAL								(385,000)	385,000			-
FY12 PROJECTED ENDING FUND BALANCE	333,810	285,232	502,945	-	316,731	1,850,379	63,102	913,694	3,406,337	-	(0)	4,320,030

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1			City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted							
2	Account #		Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes						
4	**General Fund Revenues**													
6	103100.4001	Property Taxes from Operating Millage		3,658,420	3,588,550	2,896,669	**3,615,155**	property tax budget based on actual collections for tax year 2010. This is the revenue target for the 2011						
7	103100.4001	Property Taxes from Debt Service Millage		629,695	604,274	411,122	**620,067**	reassessment						
8	103100.4002	Loc Option Sales Tax		503,988	508,000	255,368	493,000	Latest 12 mos received = $493,000.						
9	103210.4005	Telecommunication Lic Fees		49,926	42,000	5	**50,000**	FY05=$42,000, FY06=$41,000, FY07=$40,000, FY08=$41,000, FY09=$42,000, FY10=$50,000						
10	103210.4006	Business Lic Fees		553,913	562,000	450,706	554,000	Last 12mos actual and FY10 actual = approx. $554,000.						
11	103210.4007	Insurance Lic Fees		629,993	640,000	5,861	630,000	FY05=$436,000, FY06=$509,000, FY07=$533,000, FY08=$677,000. FY09=$642,000, FY10=$630,000						
12	103210.4008	Public Utilities Fees		413,137	412,000	41,404	**444,000**	June 2010 actual SCE&G = $332,000. Feb11 Comcast (6mos) = $41,000. SCE&G advises FY11 pmt wil be $362,700						
13	103210.4009	Building Pmts & Fees		116,338	106,000	56,842	105,000	FY07=254,000, FY08 = $226,000. FY09=$108,000. FY10-$116,000 Last 12 month actual = $105,000.						
14	103210.4010	Animal License Fees		3,224	1,200	927	**3,500**	Last 12 months actual = $3,500						
15	103210.4011	Residential Rental License Fees		458,828	464,000	446,529	**467,000**	FY06=$400,000, FY07=$410,000, FY08=$425,000, FY09=$448,000, FY10=$459,000. Last 12 mos=$467,000.						
16	103400.4075	Court Generated Rev		121,492	110,000	76,449	**124,000**	Last 12 months = $124,000.						
17	103400.4077	Court Generated Interest		491	500	271	406	Feb 2011 YTD = $271 / 8 * 12 = $406						
18	103450.4106	Intergovernmental Transfers		38,328	39,084	26,064	**39,709**	Sullivan's Island dispatch fees increased by 1.6% (2010 Annual CPI % increase)						
19	103450.4111	Grant Revenue		-	-	-	**-**							
20	103450.4115	State Shared Funds		119,734	106,713	51,834	77,157	MASC's est based on FY12 budget passed by the State House of Rep. 2010 Census shows a 9.8% decr in IOP pop (450 people)						
21	103450.4117	State Shared $ - Alch Pmts		34,300	36,000	-	36,000	Based on an annual permit fee of $3000 times approx 12 island businesses w/ Sunday alcohol sales						
22	103500.4501	Miscellaneous Revenue		446	750	1,193	750							
23	103500.4502	Parking Lot Revenue		95,279	88,000	69,011	**110,000**	last 12 months actual = 109,230						
24	103500.4504	Sales of Assets		26,216	2,250	3,826	**12,750**	sell Fire Dept Boston Whaler ($7,500), Police 2006 Impala ($2,250), ACO 2006 Ford F150 ($3,000)						
25	103500.4505	Interest Income		9,326	22,000	4,479	6,717	Feb 2011 YTD = 4478 / 8 * 12 = $6,717						
26	103500.4506	Rec. Instructor's Income		107,943	100,000	80,280	**124,000**	Last 12 months actual = $124,000						
27	103500.4507	Rec. Program Income		94,900	90,000	52,495	**94,000**	Last 12 months actual = $94,000						
28	103500.4508	Recycling Scrap Metal		3,341	4,200	532	1,300	Last 12 months actual = $1,300						
29	103500.4509	Kennel Revenues		17	175	42	75							
30	103500.4511	State Accom Tax Transfer		76,980	72,980	48,005	**80,000**	Last 12 months actual = $80,000.						
31	**103500.4514**	**Parking Meter Revenue**		**194,974**	**233,000**	**125,551**	**270,717**	**Last 12 months actual = $228,000. Added $42,717 est revenue from 4 new mini parking lots on Ocean Blvd**						
32	103500.4515	Cart Purchase Revenue		4,500	3,750	1,550	3,750	estimate 50 cans sold @ $75 each						
33	103500.4516	Alarm Permit Revenue		1,335	1,500	885	1,380	Last 12 months actual = $1,380						
34	103500.4517	Breach Inlet Ramp Key Sales		1,100	1,000	300	1,000	Last 12 months actual = $1,000						
35	1035004525	Tree Replacement Collections		740	1,200	-	1,000							
37	**TOTAL GENERAL FUND REVENUES**			**7,948,902**	**7,841,127**	**5,108,200**	**7,966,433**							
39	**103900.4901**													
40	Transfer In fr Muni AFee, for 2 Beach Svc Officers			11,741	15,676		15,548	covers approx 2 BSO officers including FICA and workers' comp						
41	**Transfer in fr Muni Afee, for parking mgt, Breach Inlet - 10th Ave initiative**						**47,303**	**approx 1500 BSO hrs and 1560 Police Admin Clerk hrs including benefits**						
42	Transfer In fr Hosp Tax, for 2 BSOs, Livability, PT ACO			105,129	115,154		114,779	covers 2 BSO officers, Police Livability Officer & PT Animal Control Off, including benefits						
43	Transfer in fr Muni Afee for 1 Patrol Officer and 2 Firefighters				152,411		**147,301**	includes salary and benefits						
44	Transfer in fr Hosp Tax for 1 Patrol Officer and 1Firefighter				102,473		**99,193**	includes salary and benefits						
45	Transfer in fr State Atax for summer weekend PT Fire				9,326		**9,423**	approx 30hrs/weekend for 26 weekends April through September						
46	Transfer in fr Victims Fund for 1/2 of Victims Adv/Detective			27,764	30,023		**29,948**	includes salary and benefits						
47	Transfer In fr Muni AFee, for 1/2 of Pworks Temp Labor			76,356	81,308		81,307	offsets 50% of expense shown for Temp Labor in the Public Works Department						
49	**GENERAL FUND REVENUES & TRANSFERS IN**			**$ 8,169,891**	**$ 8,347,497**	**$ 5,108,200**	**$ 8,511,235**							
50								**2.0% Increase/(Decrease) from FY11 budget**						

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	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	**General Fund Expenditures**														
5															
6			***Mayor and Council***												
7															
8	General	104010.5001	Mayor and Council Salaries	$ 16,454	$ 17,000	$ 17,000	$ 17,000								
9	General	104010.5004	FICA Expense	1,259	1,301	1,301	1,301								
10	General	104010.5005	Retirement Expense	-	-		-								
11	General	104010.5007	Workers' Compensation	-	-		**333**								
12	General	104010.5008	Group Health Insurance	-	-		**53,137**	assumes 75% participation in City's health insurance plan, including dependents							
13	General	104010.5010	Print and Office Supplies	234			**100**								
14	General	104020.5014	Membership and Dues	-	-		-								
15	General	104020.5015	Meetings and Seminars	7,311	10,000	4,804	9,000	Annual MASC Conf, videographer for meetings, workshop meals.							
16	General	104020.5016	Vehicle Fuel & Oil	132	1,200	121	500								
17	General	104020.5017	Vehicle Maintenance	-	-		-								
18	General	104020.5021	Telephone/Cable	1,537	1,680	817	1,680								
19	General	104020.5025	Non-capital Tools & Equipment	985	-		-								
20	General	104020.5062	Insurance	172	2,093	1,456	1,769	Public officials liability & employee bond for Mayor.							
21	General	104020.5079	Miscellaneous & Contingency	3,705	6,000	3,312	4,500								
22	General	104020.5088	Citizens and Employee Services	2,871	4,500	1,825	3,800								
23															
24		**Total Mayor and Council**		**$ 34,660**	**$ 43,774**	**$ 30,636**	**$ 93,120**								
25			**Change from Prior Year**				**113%**	**Increase/(Decrease) from FY11 budget**							
26															
27															
28															
29							**$ 39,983**	**total per DRAFT #1 presented at 4/19/11 Ways and Means Mtg.**							
30							**53,137**	**add provision to cover potential health insurance premiums**							
31							**$ 93,120**								
32															

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	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	**General Fund Expenditures**														
5															
33			***General Government***												
35	General	104110.5001	Salaries & Wages	303,170	303,393	193,770	**305,631**	COLA N/A. Budget based on current rates + an estimated 3% pool available for performance-based adjs effective 1/1/12							
36		104110.5002	Overtime Wages	13,461	13,478	5,044	**13,787**								
37	General	104110.5004	FICA Expense	23,138	24,241	14,509	**24,435**	7.65% of Salaries							
38	General	104110.5005	Retirement Expense	28,582	29,754	18,779	**29,993**	9.39% of Salaries for SCRS.							
39	General	104110.5006	Group Health Insurance	33,156	34,808	24,141	28,540	estimated using rates provided by State Health Plan with a provision for potential increases effective 1/1/12.							
40	General	104110.5007	Workers' Compensation	5,092	7,285	2,059	4,034	est w/ bud salaries, curr rates by job class & usual credits earned. Clerical & NOC (not otherwise classified) rates decreased.							
41	General	104120.5009	Debt Service - Principal	321,000	378,000	56,000	**408,000**	60% Rec Bond princ (125,000*60%=75,000), 100% PSB bond princ (275,000) & 40% FS#2 bond princ (145,000*40%=58,000)							
42	General	104120.5010	Printing & Office Supplies	9,411	13,800	4,005	12,800	reduced based on actual							
43	General	104120.5011	Debt Service - Interest	339,858	358,114	204,274	342,973	60% Rec Bond (73,840*60%=44,304); 100% PSB bond tot=$250,470); 40% FS#2 bond (120,498*40%=48,199)							
44	General	104120.5013	Bank Service Charges	-	-	305	-								
45	General	104120.5014	Membership & Dues	3,813	4,224	2,945	4,160	See attached note.							
46	General	104120.5015	Meetings & Seminars	4,575	4,000	1,539	4,000	Various MASC meetings, ICMA Annual Conf., SC City Managers Assn. Meetings.							
47	General	104120.5016	Vehicle Fuel & Oil	2,329	3,200	1,475	3,200	actual usage lower than budget, but this will likely be offset by the expected increase in cost/gallon							
48	General	104120.5020	Electricity & Gas	6,832	7,516	4,021	7,000	50% of estimated electricity cost for City Hall Building. The other 50% is Building Department expense.							
49	General	104120.5021	Telephone & Cable	8,758	10,500	6,088	9,500	decreased slightly based on actual.							
50	General	104120.5022	Water & Sewer	3,736	2,700	2,362	**2,865**	includes 50% of estimated water & irrigation bills for City Hall Building							
51	General	104120.5025	Non-capital Tools & Equipment	936	1,250	311	1,250								
52	General	104120.5026	Maint & Service Contracts	22,020	26,991	15,049	20,247	See attached note.							
53	General	104120.5027	Machinery & Equipment Repair	451	1,500	232	1,000								
54	General	104120.5044	Cleaning & Sanitary Supplies	2,200	3,700	1,033	2,500								
55	General	104120.5045	Storm Preparation & Cleanup	2,125	3,000	-	-	*moved to Disaster Recovery Reserve Fund*							
56	General	104120.5049	Medical & Lab	599	800	333	800								
57	General	104120.5052	LTD Insurance	1,422	1,426	965	-	included in State Health Plan premiums							
58	General	104120.5061	Advertising	6,050	15,000	2,169	10,000	covers all legal notice and FOIA requirements.							
59	General	104120.5062	Insurance	17,189	20,376	8,799	16,075	Includes 50% of property, liability and flood on City Hall Building. Incl key employee bonds. Current rates plus 5%							
60	General	104120.5063	Rents & Leases	11,274	11,920	5,370	9,370	See attached note.							
61	General	104120.5064	Employee Training	15,684	15,500	1,546	15,500	Incls provision for NIMS training and possible City-wide inhouse EXCEL/WORD training. Includes prov for tuition reimb.							
62	General	104120.5065	Professional Services	27,817	37,252	24,583	**39,635**	See attached note. $3000 removed for hurricane sticker computer support as these don't expire until 2014							
63	General	104120.5068	Election Expenses	2,434	-		**3,000**	regular Council election in November 2011							
64	General	104120.5079	Miscellaneous & Contingency	18,191	20,350	6,627	11,350	See attached note.							
66		**Total General Government**		**$ 1,235,300**	**$ 1,354,078**	**$ 608,334**	**$ 1,331,646**								
67			**Change from Prior Year**				**-2%**	**Increase/(Decrease) from FY11 budget**							
68															
69															
70															
71															
72															

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Cell: H45
Comment: General Gov't, Membership & Dues:
Municipal Assn $1,800
Sam's Club/Costco $115
SC City/County Managers Assn. $80x2=$160
Intl. City Managers Assn. $500x2=$1000
GFOA = $160
Post & Courier = $200
Assoc of Public Admins. $100x2=$200
SC Assoc of CPAs $275
American Shore & Beach Preservation Assoc $250

Cell: H52
Comment: Gen Gov't, Maint & Service Contracts:
Monthly cleaning, shared 50/50 with Building Dept = $3,000
Typewriter maintenance (2) $200
Elevator maintenance contract $1,650
Computer software maintenance $5,200
$160 for extended warranty/maint new HVAC
$300 qtrly cleaning of AC filters
$125 termite bond renewal
$312 monthly pest spraying
$5,500 use of Tree Fund revenues (for beautification of public property as directed by City Council)
$284 Chas County stormwater fee
$86 Chas County disposal fee
$430 Gateway and Sonicwall security software, split between depts
$3,000 undesignated (in past years this has covered plumbing repairs, lighting repairs, interior painting, carpet cleaning, replacement state and US flags, HVAC repairs, smaill carpentry jobs, repairs to lock on safe, repairs to door locks/combo changes, hurricane shutter repairs, etc)

Cell: H60
Comment: Gen Gov't, Rents & Leases:
100% of copier rent $7,000
Postage meter $1,300
PO Box $220
50% annual rent on 1 storage unit $850

Cell: H62
Comment: Gen Gov't, Professional Services:
Financial auditing services $21,650
Flexible benefits plan admin $3168
Equifax credit monitoring $300
DHEC annual underground storage tank fee $200
SCLLR annual elevator inspection fee $125
MASC Unemployment Compensation Svc Fee $192
Background checks on prospective employees (including all PT Rec staff/summer counselors) 50*$38 = $1900
Ongoing costs related to codification $2,500
Lowcountry Drug Screening admin fee $100
Misc videography for events and insurance records $1000
Digitize historical records located in City Hall $7500
Undesignated $1000

Cell: H64
Comment: Gen Gov't, Miscellaneous & Contingency:
Employee recognition program $2,100
Safety sweepstakes $2,500
Charleston Chaplaincy $1,000
Holly Reynolds $2,500. This IOP resident accepts injured shorebirds and rehabilitates them. City staff refer all calls related to injured birds to her. The City's annual donation is a major source of funding and helps purchase food and medicine for the birds.
Miscellaneous $2,000
Annual holiday gathering $0
Employee Morale and Incentive Program/Suggestion awards/Recruitment awards $500
Refreshments for Gen Gov't dept $750

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	**General Fund Expenditures**														
5															
73			***Police Department***												
75	General	104410.5001	Salaries & Wages	1,123,002	1,195,837	728,871	**1,218,449**	COLA N/A. Budget based on current rates + an estimated 3% pool available for performance-based adjs effective 1/1/12							
76	General	104410.5002	Overtime Wages	72,936	102,962	57,674	**106,238**								
77	**General**	**104410.5003**	**Part-time Wages**	**-**	**-**	**-**	**22,090**	**approx 1560 hrs for PT Police Admin Clerk related to B Inlet to 10th Ave parking mgt initiative. Offset with Muni Atax**							
78	General	104410.5004	FICA Expense	89,420	99,358	58,354	**103,028**								
79	General	104410.5005	Retirement Expense	128,015	141,806	85,889	**146,727**	11.53% of salaries for PORS 9.39% of salaries for SCRS.							
80	General	104410.5006	Group Health Insurance	216,256	242,809	152,920	205,193	estimated using rates provided by State Health Plan with a provision for potential increases effective 1/1/12.							
81	General	104410.5007	Workers' Compensation	30,602	45,358	12,351	42,103	est w/ budgeted salaries, current rates by job class & customary credits earned. Clerical & NOC rates decreased.							
82	General	104410.5008	Unemployment Compensation	1,905	-	3,096	-								
83	General	104420.5010	Printing & Office Supplies	15,450	15,420	9,797	15,420								
84	General	104420.5014	Membership & Dues	945	1,295	550	1,295								
85	General	104420.5015	Meetings & Seminars	833	6,600	2,181	1,500								
86	General	104420.5016	Vehicle Fuel & Oil	57,332	90,625	44,136	**123,250**	based on 12 mos usage @ $4.25/gal UNL & Diesel.							
87	General	104420.5017	Vehicle Maintenance	26,237	27,000	18,052	27,000								
88	General	104420.5020	Electricity & Gas	4,222	8,206	1,150	**22,000**	SCE&G err in meter connection caused significant underbilling at PSB since it opened. Budget based correct data available.							
89	General	104420.5021	Telephone & Cable	34,661	35,136	19,091	34,992	see attached note							
90	General	104420.5022	Water & Sewer	5,509	5,500	2,227	5,500								
91	General	104420.5025	Non-capital Tools & Equipment	1,155	2,000	720	1,500								
92	General	104420.5026	Maint & Service Contracts	26,293	34,580	26,163	**40,805**	see attached note (added annual maintenance agreement for dispatching radio equipment)							
93	General	104420.5027	Machinery & Equipment Repair	4,136	6,000	4,357	6,000								
94	General	104420.5041	Uniforms	16,707	18,015	9,316	16,515								
95	General	104420.5044	Cleaning & Sanitary Supplies	2,043	2,000	928	2,000								
96	General	104420.5049	Medical & Lab Supplies	2,583	5,500	3,755	4,500	includes supplies for breathalyzer testing and forensics work							
97	General	104420.5052	LTD Insurance	5,324	5,845	3,817	-	included in State Health Plan premiums							
98	General	104420.5062	Insurance	62,455	65,481	26,393	61,723	50% of property, liability, flood and undergrnd storage tank for PSB. Current rates + 5%							
99	General	104420.5063	Rents & Leases	2,047	2,600	1,335	2,600								
100	General	104420.5064	Employee Training	9,356	8,980	5,902	8,980								
101	General	104420.5065	Professional Services	4,466	7,250	722	5,750	includes provisions for continuing CALEA compliance, raccoon mgt, backflow testing, UST inspection fees							
102	General	104420.5079	Miscellaneous & Contingency	4,301	3,750	1,735	3,750								
103	General	104420.5081	Canine Kennel Expenses	1,112	1,000	341	1,000								
104		**Total Police Department**		**$ 1,949,302**	**$ 2,180,913**	**$ 1,281,821**	**$ 2,229,908**								
105			**Change from Prior Year**				**2%**	**Increase/(Decrease) from FY11 budget**							
106															
107															
108															
109															
110															
111															
112															
113															

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Cell: H89
Comment: Police Dept Telephone & Cable:
Monthly cellular - $450 x 12 = $5,400
Monthly wireless cards - $56 x 4 x 12 = $2,688
Monthly NCIC line - $112 x 12 = $1,344
Monthly Nuvox data & phone - $650 x 12 = $7,800
Monthly Chas Co radio fee - $25 x 52 radios x 12 = $15,600
Monthly ATT Pro Regionals State network - $180 x 12 = $2,160

Cell: H92
Comment: Police Department Maintenance & Service Contracts:
pest mgt = ($15*12) + $250 annual termite inspection = $430
security system = $100x4(evidence room) + $40x4 = $560
NCIC annual maintenance = $700
Enterpol annual maintenance = $13,000 (records mgt, dispatch, livability, LOTUS notes annual license)
elevator maint = $740 * 4 = $2960
walkie radio maint = $10 x 27 x 12mos = $3240
housekeeping service = $377.50*12 = $4530
stormwater fee (50% of PSB) = $100
HVAC maintenance - $2530
generator maintenance - $505 (split 50/50 w/ Fire Dept)
hood inspection $300
50% of cost to pressure wash PSB $1000
Gateway and Sonicwall security software, split between depts $430
annual maintenance agmt on dispatching radio equipment $7520
general maint = $3000 - in past years this has covered small carpentry jobs, electrical and phone repairs/wiring changes, fire extinguisher maintenance, typewriter repairs, interior painting, computer network maintenance, lock repairs, hurricane shutter repairs, and plumbing repairs

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	**General Fund Expenditures**														
5															
114			***Fire Department***												
115															
116	General	104510.5001	Wages and Salaries	1,127,755	1,175,757	712,455	**1,180,563**	COLA N/A. Budget based on current rates + an estimated 3% pool available for performance-based adjs effective 1/1/12							
117	General	104510.5002	Overtime Wages	194,792	190,449	164,849	**193,800**								
118	General	104510.5003	Part-time Wages	56,823	43,843	27,435	**45,803**	incls 780 hours for extra coverage (30hrs/wknd * 26 wknds) from April through September. Offset w/ State Atax.							
119	General	104510.5004	FICA Expense	102,631	107,869	67,511	**108,643**	7.65% of Salaries							
120	General	104510.5005	Retirement Expense	152,309	162,045	101,757	**163,227**	11.53% of salaries for PORS and 9.39% of salaries for SCRS.							
121	General	104510.5006	Group Health Insurance	233,708	247,645	160,110	201,997	estimated using rates provided by State Health Plan with a provision for potential increases effective 1/1/12.							
122	General	104510.5007	Workers' Compensation	33,032	46,126	13,000	**46,226**	est w/ budgeted salaries, current rates by job class & customary credits earned. Clerical & NOC rates decreased.							
123	General	104510.5008	Unemployment Compensation	2,942	-	-	-								
124	General	104520.5010	Printing & Office Supplies	6,066	8,000	4,264	7,000	reduced based on actual							
125	General	104520.5014	Membership & Dues	1,455	2,000	1,168	2,000								
126	General	104520.5015	Meetings & Seminars	620	3,000	-	1,500	reduced based on actual							
127	General	104520.5016	Vehicle Fuel & Oil	16,044	27,500	11,560	**34,000**	based on 12 mos usage @ $4.25/gal UNL & Diesel.							
128	General	104520.5017	Vehicle Maintenance	46,628	50,000	27,354	50,000	includes 1 major PM each year + 3 routine (oil change, etc).							
129	General	104520.5020	Electricity & Gas	18,137	22,706	11,048	**32,000**	SCE&G err in meter connection caused significant underbilling at PSB since it opened. Budget based correct data avail.							
130	General	104520.5021	Telephone & Cable	38,196	36,108	21,271	**37,284**	see attached. Includes internet service for both stations							
131	General	104520.5022	Water & Sewer	10,041	10,000	5,282	9,000	reduced based on actual							
132	General	104520.5025	Non-capital Tools & Equipment	4,105	6,500	1,563	6,500	general equipment needs.							
133	General	104520.5026	Maint & Service Contracts	17,232	29,235	25,972	**36,592**	see attached.							
134	General	104520.5027	Machinery & Equipment Repair	10,555	10,000	5,513	10,000								
135	General	104520.5041	Uniforms	21,174	23,000	15,827	22,000	reduced based on actual							
136	General	104520.5044	Cleaning & Sanitary Supplies	4,002	5,000	1,344	4,000	reduced based on actual							
137	General	104520.5049	Medical & Lab Supplies	13,185	17,000	6,901	16,000	reduced based on actual. Includes medical supplies and tools for EMT services							
138	General	104520.5052	LTD Insurance	5,934	6,148	4,170	-	included in State Health Plan premiums							
139	General	104520.5062	Insurance	66,926	70,468	35,091	**78,951**	50% of prop, liab, flood & undergrnd storage tank for PSB, 100% for FS#2.. Current rates + 5%							
140	General	104520.5063	Rents & Leases	2,508	2,500	2,248	2,500	Copier/equipment.							
141	General	104520.5064	Employee Training	5,807	17,000	4,861	14,000	reduced based on actual							
142	General	104520.5065	Professional Services	2,407	4,160	3,128	3,000	includes annual ladder testing fees and backflow testing							
143	General	104520.5066	Temporary Labor	7,371	-	-	-	FY10 amount for a temporary admin staffperson to cover prolonged sick leave.							
144	General	104520.5079	Miscellaneous & Contingency	6,237	7,000	1,675	6,500								
145	General	104520.5080	Volunteer Fire Points	3,995	4,000	2,083	4,000								
146															
147		**Total Fire Department**		**$ 2,212,618**	**$ 2,335,058**	**$ 1,439,439**	**$ 2,317,086**								
148			**Change from Prior Year**				**-1%**	**Increase/(Decrease) from FY11 budget**							
149															
150															
151															
152															
153															
154															
155															

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Cell: H130
Comment: Fire Dept Telephone & Cable:
Monthly cellular - $250 x 12 = $3,000
Monthly wireless cards - $56 x 2 x 12 = $1,344
Monthly Nuvox data & phone - ($620 + $700) x 12 = $15,840
Monthly Chas Co radio fee - $25 x 57 radios x 12 = $17,100

Cell: H133
Comment: Fire Department Maintenance & Service Contracts:
pest mgt $15+25/month = $480
bay door svc contract ($440 PSB(new) + $330 FS2) *4 = $3,080
alarm monitoring svc both stations = $460
Firehouse reporting software maintenance = $735
generator maint = $505+ $1010 = $1515
elevator maint = ($247*4) + ($587*4) = $3336
SIFD training facility maint = $1000
walkie radio maint = $10 x 50 x 12mos = $6000
sprinkler sys maint = $525
hood inspection = $300
HVAC maint = $2530 (50% of PSB) + $2700 for FS2 = $5230
weekly housekeeping = $377.50*12 = $4530
stormwater fee = $100 (1/2 of estimated PSB) + $100 FS2 = $200
ADDED Gateway and Sonicwall security software, split between depts = $430
ADDED pressure wash exterior (Sta 2 $800 + 50% of PSB $1000) = $1800
ADDED fire inspection sys subscription service = $2,396
ADDED AED maintenance = $1575
general maint = $3000 (reduced from $4000 in FY10) - in past years this has covered HVAC, plumbing and electrical repairs, compressor testing, typewriter maint, fire extinguisher maint, AED repairs and bay door repairs

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	**General Fund Expenditures**														
5															
156			***Public Works Department***												
158	General	104610.5001	Wages and Salaries	398,054	402,254	253,800	**410,987**	COLA N/A. Budget based on current rates + an estimated 3% pool available for performance-based adjs effective 1/1/12							
159	General	104610.5002	Overtime Wages	4,515	7,447	2,305	**7,652**								
160	General	104610.5004	FICA Expense	30,076	31,342	19,122	**32,026**	7.65% of Salaries							
161	General	104610.5005	Retirement Expense	37,854	38,471	24,048	**39,310**	9.39% of Salaries.							
162	General	104610.5006	Group Health Insurance	74,606	76,605	52,057	62,553	estimated using rates provided by State Health Plan with a provision for potential increases effective 1/1/12.							
163	General	104610.5007	Workers' Compensation	15,608	19,441	6,357	**19,865**	est w/ budgeted salaries, current rates by job class & customary credits earned.							
164	General	104610.5008	Unemployment Compensation	16	-	11	-								
165	General	104620.5010	Printing & Office Supplies	1,016	1,000	226	1,000								
166	General	104620.5014	Membership & Dues	335	400	400	400								
167	General	104620.5015	Meetings & Seminars	152	500	-	500								
168	General	104620.5016	Vehicle Fuel & Oil	46,707	75,313	35,407	**97,750**	based on 12 mos usage @ $4.25/gal UNL & Diesel.							
169	General	104620.5017	Vehicle Maintenance	72,201	85,000	46,839	85,000								
170	General	104620.5020	Electricity & Gas	68,387	72,906	43,440	**73,000**	includes all IOP streetlights							
171	General	104620.5021	Telephone & Cable	7,586	7,500	3,906	7,440	based on most recent 12 month actual							
172	General	104620.5022	Water & Sewer	2,519	3,500	1,108	2,500	based on most recent 12 month actual							
173	General	104620.5025	Non-capital Tools & Equipment	1,463	2,000	825	1,750								
174	General	104620.5026	Maint & Service Contracts	1,824	5,000	1,695	4,930	incls PWD portion of City's global firewall and antivirus protection and cost of fuel filters for fuel island							
175	General	104620.5027	Machinery & Equipment Repair	3,406	5,000	3,438	5,000								
176	General	104620.5041	Uniforms	5,907	6,000	3,201	6,000								
177	General	104620.5044	Cleaning & Sanitary Supplies	1,955	2,000	1,036	2,000								
178	General	104620.5049	Medical & Lab Supplies	3,214	3,000	1,523	3,000								
179	General	104620.5052	LTD Insurance	1,798	1,844	1,254	-	included with State Health Plan premiums							
180	General	104620.5054	Street Signs	2,156	4,000	671	4,000								
181	General	104620.5062	Insurance	26,887	31,414	14,276	**31,489**	includes property, liability, underground fuel tank and flood. Current rates plus 5%							
182	General	104620.5063	Rents & Leases	-	500	-	-	no rental needs anticipated							
183	General	104620.5064	Employee Training	-	1,900	128	500								
184	General	104620.5065	Professional Services	850	3,000	600	1,500	annual testing of underground storage tanks. Assumes only one test.							
185	General	104620.5066	Temporary Labor	152,712	162,614	99,534	162,614	ave 6 temps, 5 days a week, $13.03 per hour. Military leave of a CDL driver will be covered with a temp. **50% of this**							
186								**expense is offset** with a transfer in (included as General Fund Revenue) from the Municipal Accommodations Fee Fund							
187	General	104620.5067	Contracted Services	39,062	37,000	24,858	25,160	fee paid for yard debris taken to 4B dumpsite in Mt. P. Cost is $74/17yd truckload. Expect approx = 340 truckloads.							
188	General	104620.5079	Miscellaneous & Contingency	390	1,250	240	1,250								
189	General	104620.5089	Garbage Cart Procurement	7,938	6,600	-	6,600	approximately 100 carts at $66 each							
190		**Total Public Works**		**$ 1,009,192**	**$ 1,094,802**	**$ 642,304**	**$ 1,095,776**								
191			**Change from Prior Year**				**0%**	**Increase/(Decrease) from FY11 budget**							
192															
193															
194															
195															
196															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	**General Fund Expenditures**														
5															
197			***Building and Planning Department***												
198															
199	General	104710.5001	Wages and Salaries	185,683	188,806	120,638	**193,086**	COLA N/A. Budget based on current rates + an estimated 3% pool available for performance-based adjs effective 1/1/12							
200	General	104710.5002	Overtime Wages	1,362	3,632	44	**2,791**								
201	General	104710.5004	FICA Expense	13,517	14,722	8,709	**14,985**	7.65% of Salaries							
202	General	104710.5005	Retirement Expense	17,589	18,070	11,332	**18,393**	9.39% of Salaries for SCRS.							
203	General	104710.5006	Group Health Insurance	33,645	36,238	24,102	30,483	estimated using rates provided by State Health Plan with a provision for potential increases effective 1/1/12.							
204	General	104710.5007	Workers' Compensation	2,867	4,232	1,139	2,463	est w/ budgeted salaries, current rates by job class & customary credits earned. Clerical & NOC rates decreased.							
205	General	104720.5010	Printing & Office Supplies	10,330	10,500	8,655	10,500								
206	General	104720.5014	Memberships & Dues	1,379	1,500	757	1,500								
207	General	104720.5015	Meetings & Seminars	523	1,000	436	750								
208	General	104720.5016	Vehicle Fuel & Oil	2,986	5,049	1,949	**5,675**	estimated using $4.25/gallon							
209	General	104720.5017	Vehicle Maintenance	937	1,000	65	1,000								
210	General	104720.5020	Electricity & Gas	2,212	3,202	1,614	**7,750**	50% of est elec cost for City Hall Building. Aso a minimal provision for the old building.							
211	General	104720.5021	Telephone & Cable	5,540	5,330	2,860	5,166	based on most recent 12 month actual							
212	General	104720.5022	Water & Sewer	897	1,320	370	**3,200**	includes 50% of estimated water & irrigation bills for City Hall Building plus minimal expense at existing site							
213	General	104720.5025	Non-capital Tools & Equipment	-	500	-	300								
214	General	104720.5026	Maint & Service Contracts	4,307	5,540	2,557	**5,500**	incls housekeeping, pest control, HVAC svc contract, taking over City Hall generator maintenance							
215	General	104720.5027	Machinery & Equipment Repair	195	500	220	500								
216	General	104720.5041	Uniforms	370	750	-	500								
217	General	104720.5044	Cleaning & Sanitary Supplies	323	500	161	500								
218	General	104720.5049	Medical & Lab	172	300	110	100								
219	General	104720.5052	LTD Insurance	845	866	585	-	included in State Health Plan premiums							
220	General	104720.5062	Insurance	4,413	5,135	4,924	**12,279**	Includes 50% of property, liability and flood on City Hall Building plus old building. Current rates + 5%							
221	General	104720.5063	Rents & Leases	2,078	3,180	1,869	2,680	$1500 copier rent plus $1680 for 10'x20' storage unit for archived plans, etc.							
222	General	104720.5064	Employee Training	507	2,500	453	1,300								
223	General	104720.5065	Professional Services	8,093	9,000	4,258	9,000	Prog support ($6000), flood ltr ($3000)							
224	General	104720.5079	Miscellaneous & Contingency	595	750	168	750								
225															
226		**Total Building & Planning**		**$ 301,364**	**$ 324,122**	**$ 197,975**	**$ 331,150**								
227			**Change from Prior Year**				**2%**	**Increase/(Decrease) from FY11 budget**							
228															
229															
230															
231															
232															
233															
234															
235															

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	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	**General Fund Expenditures**														
5															
236			***Recreation Department***												
238	General	104810.5001	Wages and Salaries	274,596	273,884	174,829	**279,114**	COLA N/A. Budget based on current rates + an estimated 3% pool available for performance-based adjs effective 1/1/12							
239	General	104810.5002	Overtime Wages	5,475	10,593	7,624	**10,814**								
240	General	104810.5003	Part-time Wages	132,898	143,464	80,096	143,464	Staffing for athletics, weekends, spec events, grounds & maint assist, camp counselors, scorekeepers, officials, etc.							
241	General	104810.5004	FICA Expense	31,572	32,737	20,077	**33,154**	7.65% of Salaries							
242	General	104810.5005	Retirement Expense	28,573	28,782	17,533	28,170	9.39% of Salaries for SCRS.							
243	General	104810.5006	Group Health Insurance	44,733	48,153	33,727	43,985	estimated using rates provided by State Health Plan with a provision for potential increases effective 1/1/12.							
244	General	104810.5007	Workers' Compensation	5,030	7,033	2,015	**7,122**	est w/ budgeted salaries, current rates by job class & customary credits earned.							
245	General	104810.5008	Unemployment Compensation	10	-	19	-								
246	General	104820.5010	Printing & Office Supplies	8,406	9,500	5,326	9,500								
247	General	104820.5014	Memberships & Dues	1,280	1,600	520	1,600								
248	General	104820.5015	Meetings & Seminars	1,568	2,000	766	2,000								
249	General	104820.5016	Vehicle Fuel & Oil	2,955	4,938	2,203	**6,715**	based on 12 mos usage @ $4.25/gal UNL & Diesel.							
250	General	104820.5017	Vehicle Maintenance	1,105	2,400	1,048	2,400								
251	General	104820.5020	Electricity & Gas	34,929	37,277	24,709	**37,717**	based on most recent 12 month actual (SCE&G and propane)							
252	General	104820.5021	Telephone & Cable	10,636	11,100	6,230	11,100								
253	General	104820.5022	Water & Sewer	4,588	4,800	2,693	4,800								
254	General	104820.5025	Non-capital Tools & Equipment	616	2,000	215	2,000								
255	General	104820.5026	Maint & Service Contracts	23,668	30,000	13,328	29,000	Incls expenses related to cardio equip, ballfield lights, HVAC, playground, fields and building.							
256	General	104820.5027	Machinery & Equipment Repair	2,203	2,500	932	2,500								
257	General	104820.5041	Uniforms	1,568	1,950	1,244	1,950								
258	General	104820.5044	Cleaning & Sanitary Supplies	3,538	4,500	3,223	4,250								
259	General	104820.5049	Medical & Lab Supplies	686	1,000	198	1,000	includes all first aid supplies for camps, athletics, etc. Also employee flu shots.							
260	General	104820.5052	LTD Insurance	1,235	1,280	856	-	included in State Health Plan premiums							
261	General	104820.5062	Insurance	26,594	31,306	15,837	**34,876**	includes property, liability and flood. Current rates + 5%							
262	General	104820.5063	Rents & Leases	3,075	4,000	2,334	3,500	Copier, Port-a-john, Pest control, Pay phone & Helium tank							
263	General	104820.5064	Employee Training	1,872	3,300	2,051	3,300	Seminars, workshops and employee wellness program							
264	General	104820.5079	Miscellaneous & Contingency	3,728	4,500	1,086	4,000								
267	General	104830.5088	5 & Under Groups	560	750	116	750								
268	General	104830.5091	Programs	2,163	2,500	345	2,500	Includes gymnastics, tennis, TKD, exercise, fencing, etc.							
269	General	104830.5092	Special Activities/Events	14,969	19,500	14,900	19,500								
270	General	104830.5093	Summer Camps	11,309	12,000	6,765	12,000								
271	General	104830.5095	Theme Activities	1,042	2,000	1,272	2,000	Includes specialty camps such as AJ Basketball, volleyball clinic, soccer clinic							
272	General	104830.5096	Middle School Activities	3,670	8,000	3,499	6,000								
273	General	104830.5097	Adult Sports	12,161	14,000	7,093	14,000								
274	General	104830.5098	Youth Sports	26,660	27,000	12,272	27,000								
275	General	104830.5099	Keenagers	1,675	3,000	1,956	3,000								
277		**Total Recreation Department**		**$ 731,345**	**$ 793,347**	**$ 468,935**	**$ 794,782**								
278			**Change from Prior Year**				**0%**	**Increase/(Decrease) from FY11 budget**							
280															
281															
282															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	**General Fund Expenditures**														
5															
283			***Judicial and Legal***												
284															
285	General	104910.5001	Wages and Salaries	$ 50,268	$ 47,056	$ 31,482	**$ 50,240**	COLA N/A. Budget based on current rates + an estimated 3% pool available for performance-based adjs effective 1/1/12							
286	General	104910.5002	Overtime Wages	$ 4,961	4,277	344	**4,588**								
287	General	104910.5003	Part-time Wages	21,058	21,000	13,615	21,000	Judge Harper and Judge Molony.							
288	General	104910.5004	FICA Expense	5,629	5,533	3,306	**5,801**	7.65% of Salaries							
289	General	104910.5005	Retirement Expense	7,163	6,792	4,267	**7,120**	9.39% of Salaries for SCRS.							
290	General	104910.5006	Group Health Insurance	6,554	6,879	4,859	5,626	estimated using rates provided by State Health Plan with a provision for potential increases effective 1/1/12.							
291	General	104910.5007	Worker's Compensation	1,334	1,387	593	678	est w/ budgeted salaries, current rates by job class & customary credits earned. Clerical & NOC rates decreased.							
292	General	104920.5010	Printing & Office Supplies	2,935	5,000	2,492	4,250								
293	General	104920.5013	Bank Service Charges	-	700	-	700								
294	General	104920.5014	Memberships & Dues	395	400	75	400								
295	General	104920.5015	Meetings & Seminars	657	1,000	776	1,000								
296	General	104920.5021	Telephone & Cable	3,845	3,600	2,358	3,600								
297	General	104920.5025	Non-capital Tools & Equipment	200	200	106	200								
298	General	104920.5026	Maint & Service Contracts	4,340	5,440	970	4,770	includes annual court system update and jury database							
299	General	104920.5052	LTD Insurance	250	231	154	-	included in State Health Plan premiums							
300	General	104920.5062	Insurance	658	573	230	454								
301	General	104920.5064	Employee Training	2,882	3,500	751	3,000								
302	General	104920.5065	Professional Services	45,851	45,500	26,657	**46,000**	latest 12 months actual = $56,934. Annualized FY11 actual = $45,696.							
303	General	104920.5079	Miscellaneous & Contingency	506	600	157	600								
304															
305		**Total Judicial and Legal**		**$ 159,484**	**$ 159,668**	**$ 93,192**	**$ 160,027**								
306			**Change from Prior Year**				**0%**	**Increase/(Decrease) from FY11 budget**							
307															
308															
309															
310															
311															
312															
313															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	**General Fund Expenditures**														
5															
314			***Parking Meter Department***												
315															
316	General	105710.5002	Overtime Wages	$ 114	$ -	$ 248	$ -								
317	General	105710.5003	Part-time Wages	28,051	28,500	16,018	28,500	Four seasonal (April thru Sept) full-time Beach Service Officers. (2) funded w/ Muni Atax, (2) w/ Htax. Pay is $9.50/ hr							
318	**General**	**105710.5003**	**Part-time Wages**				**14,250**	**approximately 1500 additional BSO hours related to new parking management initiative, offset with Muni Atax**							
319	General	105710.5004	FICA Expense	2,088	2,180	1,149	3,270	7.65% of Salaries							
320	General	105710.5005	Retirement Expense	-	-		-								
321	General	105710.5007	Workers' Compensation	-	672		624	est w/ budgeted salaries, current rates by job class & customary credits earned. NOC rates decreased.							
322	General	105720.5010	Printing & Office Supplies	-	-		-								
323	General	105720.5025	Non-capital Tools & Equipment	-	-		-								
324	General	105720.5026	Maint & Service Contracts	-	-		-	Operating expense budget transferred to Muni Accommodations Fee Budget							
325	General	105720.5027	Machinery & Equipment Repair	-	-		-								
326	General	105720.5062	Insurance	-	-		-								
327	General	105720.5065	Professional Services	-	-		-								
328	General	105720.5079	Miscellaneous & Contingency	-	-		-								
329	General	105720.5085	Capital Outlay	-	-		-								
330															
331															
332		**Total Parking Meter Dept**		**$ 30,253**	**$ 31,352**	**$ 17,414**	**$ 46,644**								
333			**Change from Prior Year**				**49%**	**Increase/(Decrease) from FY11 budget**							
334															
335															
336															
337		**TOTAL GENERAL FUND EXPENDITURES**		**$ 7,663,518**	**$ 8,317,114**	**$ 4,780,050**	**$ 8,400,139**								
338			**Change from Prior Year**				**1.00%**	**Increase/(Decrease) from FY11 budget**							
339															
340			***General Fund Transfers Out:***												
341		**103900.5906**	To Marina Debt Service	53,943	-		-								
342		**103900.5901**	**To Capital Projects - Budget**	**22,975**	**30,384**		**111,096**	**increased by the $42,717 estimated revenue from 4 new mini parking lots on Ocean Blvd.**							
343		**103900.5901**	To Capital Projects - millage for PSB	-											
344		**103900.5901**	To Capital Projects - year end gains	377,915											
345		**103900.5901**	To Disaster Rec Fund - year end gains	-											
346															
347		**TOTAL GENERAL FUND EXP & TRANS**		**$ 8,118,350**	**$ 8,347,498**	**$ 4,780,050**	**$ 8,511,235**								
348			**Change from Prior Year**				**2.0%**	**Increase/(Decrease) from FY11 budget**							
349															
350		**TOTAL GENERAL FUND REVENUES**		**$ 8,169,891**	**$ 8,347,497**	**$ 5,108,200**	**$ 8,511,235**								
351			**Change from Prior Year**												
352															
353		**GENERAL FUND SURPLUS / (DEFICIT)**		**$ 51,541**	**$ (0)**	**$ 328,150**	**$ 1**								

	A	B	D	E	F	G	H	I	J	K	L	M	N
1		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted							
2	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes						
3													
4	**Capital Projects Fund Revenues**												
5													
6	203450.1111	Grant Income		612,339	113,106	286,000	CTC and TST grants for 53rd-57th Avenue & 46th-52nd Avenue Drainage Projects.						
7	203450.4029	Donations of Equipment	6,485										
8	203450.4111	Grant Income	5,374			**2,000**	Recreation PARD grant						
9	203500.4504	Sale of Assets	-										
10	203500.4505	Interest Income	11,961	12,000	5,650	8,400	Feb 2011 YTD interest = 5,650/8*12 = 8,472						
11	203500.4512	Proceeds from Bonds	-										
12	203860.5805	Proceeds from Capital Leases	342,155	55,333	55,222								
13													
14	**TOTAL CAPITAL PROJ REVENUES**		365,975	679,672	173,979	296,400							
15													
16	203900.4901	Transfer in from Gen Fund	22,975	30,384		111,096							
17	203900.4901	Transfer in from Gen Fund	377,915										
18	203900.4901	Transfer in from Hospitality Tax Fund											
19													
20	**TOTAL CAPITAL PROJ TRANSFERS**		400,890	30,384	-	111,096							
21													
22	**TOTAL CAPITAL PROJ REV NET OF TRANSFERS**		766,865	710,056	173,979	407,496							
23													

	A	B	D	E	F	G	H	I	J	K	L	M	N
1		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted							
2	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes						
3													
24	**Capital Projects Fund Expenditures**												
25													
26	204140.5011	Gen Gov't Debt Interest	70,441				actual FY10 expense relates to the usage of residual bond proceeds for debt svc pmts on Fire Station #2						
27	204140.5013	Gen Gov't Bank Service Charges	414	150	10								
28	204140.5025	Gen Gov't Non-capital Tools		7,000		900	replace 1 desktop computer						
29	204140.5026	Gen Gov't Maint & Service	734	83,500	9,964	27,000	replace HVAC in Council Chambers ($12,000) and improve City Hall parking lot ($15,000)						
30	204140.5065	Gen Gov't Professional Services				**85,000**	undergound utility lines ($75,000); create city-wide intranet for employees and Council ($10,000)						
31	204140.5079	Gen Gov't Miscellaneous											
32	204140.5084	Gen Gov't Construction in Progress	24,367	228,120	183,294								
33	204140.5085	Gen Gov't Capital Outlay	4,893	5,500	5,004								
34													
35	204440.5025	Police Dept Non-capital Tools/Equip	980			**1,800**	replace 3 desktop computers						
36	204440.5026	Police Dept Maint & Service	-										
37	204440.5079	Police Dept Miscellaneous	7,671										
38	204440.5085	Police Dept Capital Outlay	21,541	36,300	6,375	**41,500**	1 patrol car ($23,000), computer server equip ($6,500), 50% of repl ACO pickup truck ($12,000)						
39													
40	204540.5009	Fire Dept Debt Service Principal (Lease)	94,101	75,593	50,853	**78,520**	50% of scheduled lease pmts on 3 existing trucks						
41	204540.5011	Fire Dept Debt Service Interest (Lease)	10,343	13,260	10,395	10,333	50% of scheduled lease pmts on 3 existing trucks						
42	204540.5017	Fire Dept Vehicle Maintenance	-										
43	204540.5025	Fire Dept Non-capital Tools/Equip	24,573	30,000	4,387	7,300	ten sets safety harness system ($5,500), replace 2 desktop computers ($1,800)						
44	204540.5026	Fire Dept Maint & Svc Contracts	1,790		2,528								
45	204540.5065	Fire Dept Professional Services	516										
46	204540.5079	Fire Dept Miscellaneous	9,299										
47	204540.5083	Fire Dept Construction in Progress/PSB	451,101	-	4,347	15,000	retainage on Public Safety Building construction contract pending resolution of punch list items						
48	204540.5084	Fire Dept Construction in Progress/FS2	-										
49	204540.5085	Fire Dept Capital Outlay	518,627	32,400	26,529	20,200	8 mobile data terminals (computers in vehicles) for Consolidated Dispatch ($18,000), vent saw ($2,200)						
50													
51	204640.5009	PubWks Debt Service Principal (Lease)	21,453	23,684	23,326	**64,065**	One-third of scheduled lease pmts on 2 Mack garbage trucks & a Caterpiller loader. Also early payoff of 2009 Mac k						
52	204640.5011	PubWks Debt Service Interest (Lease)	3,498	2,641	2,641	**3,286**	1/3 of schd lease pmts-3 Mack garb trucks & a Caterpiller. Early payoff of 2009 Mac k saves $11,585 in future int ex p						
53	204640.5017	PubWks Vehicle Maintenance	-										
54	204640.5025	PubWks Non-capital Tools & Equip	2,135										
55	204640.5026	Public Works Maintenance	838		275								
56	204640.5084	PubWks Constr in Progress	53,957	612,339	56,665	286,000	53rd-57th Ave drainage proj ($200,000) and pos sible 46th-52nd Ave proj ($86,000) paid 100% fr grants & reserves						
57	204640.5085	Public Works Capital Outlay	50,372	58,633	58,205	30,000	replace fuel pump system and software						
58	204640.5086	Public Works Drainage Conting.	7,628	25,000		25,000	Annual contingency.						
59	204640.5086	Public Works Drainage - Eadies	102,000	116,000	40,724	76,800	per 5-year drainage maintenance schedule						
60													

	A	B	D	E	F	G	H	I	J	K	L	M	N
1		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted							
2	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes						
3													
61	**Capital Projects Fund Expenditures, continued**												
62													
63	204740.5025	Building Dept Non-capital Tools		5,000		900	replace 1 desktop computer						
64	204740.5026	Building Dept Maint & Service		3,000		**15,000**	prepare old building as a rental property						
65	204740.5085	Building Dept Capital Outlay	3,017	1,400	1,357								
66													
67	204840.5026	Recreation Dept Non-capital Tools				**900**	replace 1 desktop computer						
68	204840.5026	Recreation Dept Maintenance	7,842	15,500	7,352	5,000	replace metal doors in gym						
69	204840.5079	Recreation Dept Miscellaneous											
70	204840.5085	Recreation Dept Capital Outlay	4,999	9,200	6,220	6,000	replace and/or add outside water fountains, offset by $2000 PARD grant included in revenues section						
71	for info only	Recreation Dept - Reserv for Ballfield Reconfiguration		150,000		150,000	not an actual expense but a reservation of fund balance for future project to reconfigure basesball/softball fields						
72													
73	204940.5085	Judicial Capital Outlay				**8,000**	50% of cost to replace DOS based court software system						
74													
75	**TOTAL CAPITAL PROJ EXPENDITURES**		1,499,130	1,534,221	500,451	958,503							
76													
77	**TOTAL CAP PROJ SURPLUS/(DEFICIT)**		**(732,265)**	**(824,165)**	**(326,472)**	**(551,007)**	to be funded with existing unreserved FB (approx $1,430,000 @ 6/30/11). This incl. unspent reserves for PSB/Chall						
78													
79													

	A	B	D	E	F	G	H	I	J	K	L	M	N
1		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted							
2	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes						
3													
80	**Municipal Accommodation Fee Fund Revenues**												
81													
82	303450.4105	Municipal Accom Fee	590,434	542,000	384,715	**650,000**	Latest 12 mos actual =		$652,486				
83	303450.4106	County Accom Tax	114,459	110,000		**230,000**	1st semi annual pmt received in FY11 = $153,587. Last full pmt (FY09) = $228,240						
84	303500.4504	Sale of Assets	-		900	**2,250**	sell 1 Chevy Impala purchased with Muni Acc Fee funds						
85	303500.4505	Interest Income	4,542	4,500	2,429	3,600	Feb 2010 YTD interest = $2,429 / 8 * 12 = $3,648						
86	303450.4111	Grant Income	-										
87	303860.5805	Proceeds from Capital Leases	-	55,333	55,222								
88													
89	**TOTAL MUNI ACC FEE REVENUES**		709,434	711,833	443,267	885,850							
90													
91	**303900.5901**	To Gen Fund for B each Svcs Officers	(11,741)	(15,676)		(15,548)	Two (of 4) Beach Service Officers are funded with Muni Acc Fee						
92	**303900.5901**	**to Gen Fund for P olice Admin BSO support of new parking mgt initiative**				**(47,303)**	**1500 BSO hrs & 1560 Police Admin hrs to support B Inlet - 10th Ave parking mgt initiative**						
93	**303900.5901**	To Gen Fund for 1/2 P W Temps	(76,356)	(81,308)		(81,307)	Provision for approximately half of the cost of FY10 Public Works Temp Labor						
94	**303900.5901**	To Gen Fund for 1 P atrol Offic er and 2 Firefighters		(152,411)		(147,301)	One (of 31) FT positions in the Police Dept and Two (of 31) FT positions in the Fire Dept						
95	**303900.5901**	To Marina for dredging		(50,000)									
96	**303900.5901**	To Marina for des ign & permitting new waverunner dock		(25,000)									
97	**303900.5901**	To Island-wide Beach Maintenance Fund		(50,000)		(50,000)	increase reserve for future beach restoration efforts						
98	**303900.5901**	Transfer to Beach Rst. Fundfor Debtsv	(315,482)	(315,482)		(315,482)	100% of the debt service on the Beach Restoration Loan						
99													
100	**TOTAL MUNI ACC FEE TRANSFERS**		(403,578)	(689,877)	-	(656,941)							
101													
102	**MUNI ACC FEE REVENUES NET OF TRANSFERS**		305,856	21,956	443,267	228,909							
103													

	A	B	D	E	F	G	H	I	J	K	L	M	N
1		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted							
2	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes						
3													
104	**Municipal Accommodation Fee Fund Expenditures**												
105													
106	304120.5009	General Gov't-Principal	46,000	48,000		**50,000**	40% of $125,000 princ ipal on Rec Building GO Debt						
107	304120.5011	General Gov't-Interest	32,873	31,240	15,620	29,536	40% of $73,840 interes t on Rec Building GO Debt						
108	304120.5013	General Gov't Bank Service Charges	160	200	84	200							
109	304120.5020	General Gov't Electric & Gas	207	300	163	300							
110	304120.5025	General Gov't Non-Capital Tools	-										
111	304120.5026	General Gov't Maint & Service	12,047	16,000	8,500	16,000	trim & repl roadside palms as needed ($8500) and streetprint refurb/adds ($7500)						
112	304120.5061	General Gov't Advertising	910										
113	304120.5065	General Gov't Professional Services	2,158	2,610	80	2,610	SC DHEC water sampling costs (approx $35 per test), Blue Wave recertification fees of $2050. See costs related to B Inlet -10th Ave parking mgt initiative in the shaded areas below.						
114	304120.5067	General Gov't Contracted Services	-										
115	304120.5077	General Gov't Programs/Sponsorships	-										
116	304120.5079	General Gov't Miscellaneous	10,696	10,000	8,344	10,000	holiday decorations, repl US & State flags.						
117	304120.5085	General Gov't Capital Outlay	-										
118	304120.5090	General Gov't Tourism Promotion	-										
119													
120	304420.5025	Police Dept Non-capital Tools											
121	304420.5085	Police Dept Capital Outlay	23,224	14,400	9,209	**30,100**	4 in-car digital c ameras to repl VHS ($13,600), 2 m obile data term inals ($4,500), 50% ACO trk ($12,000)						
122													
123	304520.5009	Fire Dept Debt Svc - Principal - Lease	47,051	37,796	25,426	**39,260**	25% of scheduled lease pmts on 3 existing trucks						
124	304520.5011	Fire Dept Debt Svc - Interest - Lease	5,171	6,630	5,198	5,166	25% of scheduled lease pmts on 3 existing trucks						
125	304520.5017	Fire Dept Vehicle Maintenance											
126	304520.5025	Fire Dept Non-capital Tools			220								
127	304520.5063	Fire Dept Rents and Leases											
128	304520.5065	Fire Dept Professional Services											
129	304520.5085	Fire Dept Capital Outlay		35,000	11,150	**44,000**	50% of cost to repl Boston Whaler ($20,000), 2 mobile radio repeaters ($24,000)						
130													
131	304620.5009	Pub Wks Debt Svc - Principal - Lease	21,453	23,684	23,326	**64,065**	One-third of s cheduled leas e pmts on 2 Mack garbage trucks & a Caterpiller loader. A lso early payoff of 2009 Mac k						
132	304620.5011	Pub Wks Debt Svc - Interest - Lease	3,498	2,641	2,641	**3,286**	1/3 of s chd lease pmts-3 Mack garb trucks & a Caterpiller. E arly payoff of 2009 Mac k saves $11,585 in future int ex p						
133	304620.5026	Public Works Maint & Service	7,188	9,200	25,269	**12,200**	Chas Co Solid W aste Disp fees on Schupp dumpsters & a portion of the Fr B each compactor. Added rt-of-way maint.						
134	304620.5054	Public Works Street Signs	273	2,000	885	2,000	general provision for signs as needs arise						
135	304620.5067	Public Works Contracted Services	74,693	80,000	43,625	80,000	100% of island-wide dumpster service including FB compactor and golf course (prev pd in Gen Fund)						
136							(dumpster service contract expires Nov 2011)						
137	304620.5079	Public Works Miscellaneous	-										
138	304620.5085	Public Works Capital Outlay	38,951	55,333	55,222								
139													

	A	B	D	E	F	G	H
1		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	
2	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes
3							
140	**Municipal Accommodation Fee Fund Expenditures, Continued**						
141							
142	304720.5085	Building Dept Capital Outlay					
143							
144	304820.5025	Recreation Dept Non-capital Tools					
145	304820.5026	Recreation Dept Maintenance		12,100			
146	304820.5065	Recreation Dept Professional Services					
147	304820.5085	Recreation Dept Capital Outlay		11,600	2,769	10,000	addtions to and/or replacements of playground equipment and scoreboards
148							
149	**Front Beach Area**						
150	**305620.5010**	**Front Beach Printing & Office Supplies**	**2,287**	**3,000**	**1,970**	**5,750**	**supplies for parking m eter kiosks and ticketing devices (added $2750 for B Inlet - 10th A ve initiative)**
151	305620.5020	Front Beach Electricity and Gas	4,326	5,000	2,432	5,000	
152	305620.5021	Front Beach Telephone & Cable	301	1,500	612	1,500	service to ER call boxes
153	305620.5022	Front Beach Water and Sewer	7,270	8,400	1,904	8,400	
154	305620.5025	Front Beach Non-capital Tools & Equip	-				
155	**305620.5026**	**Front Beach Maint & Service Contracts**	**24,982**	**24,000**	**14,429**	**46,007**	**incls park kiosks ($6000), tick devices ($1500), callboxes ($1650), sidew alks ($5000), park lot ($1000), irrig ($2500), lighting ($2500), benches, trashcans, info kiosks ($2000), sod & green spaces ($5000), road resurf/patch ($5000). Added $13,857 for B Inlet to 10th A ve parking m gt intiative (incls equip svc contracts, sandshell and w eedeating of lots)**
156	305620.5027	Front Beach Machinery & Equip Repair	5,199	3,000	3,250	**5,000**	increased based on actual
157	305620.5041	Front Beach BSO Uniforms				**1,500**	transferred expense for Beach Svc Officer uniforms from General Fund
158	**305620.5054**	**Front Beach Street Signs**	**-**	**-**		**2,500**	
159	**305620.5062**	**Front Beach Insurance**	**812**	**1,462**	**595**	**1,324**	**Prop & liab coverage on park m eters, lights, fixtures & surveillance sy s. Add 2 new parking kiosks.**
160	**305620.5065**	**Front Beach Professional Services**	**6,509**	**8,600**	**5,678**	**14,200**	**$4000 for P owerPark Flex online svc, $4000 for ROV ER svc to locate unpaid violators, $5000 arm ored car/counting svc. Added $1200 for parking m gt database sy stem related to B Inlet-10th A ve initiative.**
161	305620.5067	Front Beach Contracted Services	-				
162	305620.5079	Front Beach Misc & Contingency	2,604	6,000	1,076	5,000	provision for unanticipated costs. Covers parking meter and parking lot activities
163	305620.5085	Front Beach Capital Outlay	-			**6,700**	add 1 parking kiosk in high volume area at Sea Cabins.
164	**305620.5085**	**Front Beach Capital Outlay**	**-**			**83,500**	**Add 50% of cost to construct 4 m ini parking lots on Ocean Blvd as a part of the B Inlet to 10th A ve parking m gt initiative**
165							
166	**TOTAL COUNTY/MUNI ACC FEE EXP**		380,844	459,696	269,676	585,104	
167							
168	**TOTAL MUNI ACC FEE SURPLUS/(DEFICIT)**		**(74,988)**	**(437,740)**	**173,591**	**(356,195)**	*to be funded with cumulative surpluses from prior years (est. $690,000 @ 6/30/11)*

	A	B	D	E	F	G	H	I	J	K	L	M	N
1		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted							
2	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes						
3													
169	**Hospitality Tax Fund Revenues**												
171	353450.4108	Hospitality Tax	467,795	429,000	254,675	**489,000**	Last 12 months received = 489,600.						
172	353500.4505	Interest Income	2,402	2,500	1,458	2,100	Feb 2011 YTD interest = $1,458 / 8 * 12 = $2,184						
174	**TOTAL HOSPITALITY TAX REVENUES**		470,197	431,500	256,133	491,100							
176	**353900.5901**	Transfer out for Beach Restoration	-										
177	**353900.5901**	Transfer out to Marina Fund for Debt Svc	(153,942)	(181,959)									
178	**353900.5901**	Transfer out to Marina		-		**(100,000)**	1/3 of marina dredging						
179	**353900.5901**	Trans out to Gen Fund for B SO/Livability/PT ACO	(105,129)	(115,154)		(114,779)	transfer to General Fund to cover cost of 2 Beach Svc Officers, Livability Officer & PT ACO						
180	**353900.5901**	To Gen Fund for 1 Patrol Officer and 1 Firefighter		(102,473)		(99,193)	One (of 31) FT positions in the Police Dept and One (of 31) FT positions in the Fire Dept						
182	**TOTAL HOSPITALITY TAX TRANSFERS**		(259,071)	(399,586)	-	(313,972)							
184	**HOSPITALITY TAX REVENUES NET OF TRANSFEI**		211,126	31,914	256,133	177,128							
186	**Hospitality Tax Fund Expenditures**												
188	354120.5009	Gen Gov't Debt Service - Principal	78,000	84,000	84,000	**87,000**	60% of FS#2 GO Bond principal payment						
189	354120.5011	Gen Gov't Debt Service - Interest	39,381	75,650	75,650	72,299	60% of FS#2 GO Bond interest payement						
190	354120.5085	Gen Gov't Capital Outlay				**8,000**	50% of cost to replace DOS based court software system						
192	354420.5085	Police Dept Capital Outlay	6,780	33,000	5,338	28,000	Replace 1 or 3 patrol sedans ($23,000) and 2 radar units ($5,000)						
194	354520.5025	Fire Dept Non-capital Tools & Equip				**56,420**	SCBA air pks/cyls ($27,020), bunk er gear ($15,000), Fire hos e & appl ($11,000), 2 gas meters ($3,400)						
195	354520.5085	Fire Dept Capital Outlay	-	41,000	39,447	**-**							
197	354620.5026	Pub Works Maint & Service Contracts	45,810	56,000	28,241	56,000	Annual City-wide landscaping service. To include PSB and 41st Ave.						
198	354620.5067	Pub Works Contracted Services	12,677	13,472	7,817	13,000	100% of street sweeping contract (Connector, Ocean Blvd, Palm Blvd).						
199	354620.5085	Pub Works Capital Outlay	10,889										
201	354720.5010	Building Dept Print and Office Supplies	228	750	305	500	costs of payment booklets, mailings, etc.						
202	354720.5013	Building Dept Bank Service Charges	194	160	(30)	**200**							
203	354720.5065	Building Dept Professional Services	744										
204	354720.5079	Building Dept Miscellaneous Expense		500		500							
206	354820.5085	Rec Dept Capital Outlay		13,000									
208	**TOTAL HOSPITALITY TAX EXPENDITURES**		194,704	317,532	240,768	321,919							
210	**TOTAL HOSPITALITY TAX SURPLUS/(DEFICIT)**		**16,422**	**(285,618)**	**15,366**	**(144,791)**	*To be funded with cumulative surpluses from prior years (est. $430,000 in fund balance @ 6/30/11)*						

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	A	B	D	E	F	G	H	I	J	K	L	M	N
1		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted							
2	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes						
3													
211													
212													
213	**Volunteer Fire 1% Fund Revenues**												
214													
215	403450.4120	VFD 1% Rebate	147,553	147,000	149,461	**149,000**	August 2010 pmt was $149,460						
216	403500.4501	Miscellaneous Income											
217	403500.4505	Interest Income	405	500	245	350	Feb 2011 YTD interest = $245 / 8 * 12 = $372						
218													
219	**TOTAL VOL FIRE 1% REVENUES**		147,959	147,500	149,706	149,350							
220													
221													
222	**Volunteer Fire 1% Fund Expenditures**												
223													
224	404520.5010	Print and Office Supplies	291	500		500							
225	404520.5013	Bank Service Charges	82	100	51	100							
226	404520.5014	Membership & Dues	4,812	5,000	4,702	5,000	Fireman's Association Dues						
227	404520.5015	Meetings & Seminars											
228	404520.5021	Telephone & Cable	2,085	5,000		2,500	Internet, cable						
229	404520.5025	Non-capital Tools & Equipment	563	4,000	2,545	1,000							
230	404520.5026	Maint. & Service Contracts			2,396								
231	404520.5027	Machine/Equipment Repair											
232	404520.5041	Uniforms	3,680	12,000	3,672	10,000							
233	404520.5062	Insurance & Retirement	130,470	110,000	111,578	100,750	Supplemental insurance and Fireman's Retirement.						
234	404520.5064	Employee Training	12,683	2,500	(125)	**13,000**							
235	404520.5079	Miscellaneous	13,694	8,400	8,690	**14,000**							
236	404540.5085	Capital Outlay	1,787			2,500							
237													
238	**TOTAL VOL FIRE 1% EXPENDITURES**		170,147	147,500	133,509	149,350							
239													
240	**TOTAL VOL FIRE SURPLUS/(DEFICIT)**		**(22,188)**	**-**	**16,197**	**-**							

	A	B	D	E	F	G	H	I	J	K	L	M	N
1		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted							
2	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes						
3													
241	**State Accommodation Tax Fund Revenues**												
243	503450.4105	State Acc Tax Rev-Related	675,736	624,000	461,559	**715,000**	Based on last 12 months actual ($715,627)						
244	503450.4107	State Acc Tax Rev-Promo	311,878	288,000	213,027	**330,000**	Based on last 12 months actual ($330,289)						
245	503450.4111	Grant Income											
246	503500.4501	Miscellaneous Income											
247	5035004504	Sale of Assets	4,953	2,750	1,500	2,250	Sell 1 2006 Chevy Impala purchased with State Acc Tax funds						
248	503500.4505	Interest Income	4,549	5,000	2,569	3,800	Feb 2011 YTD interest = $2,569 / 8 * 12 = $3,853						
249	503860.5805	Proceeds from Lease		55,333	55,222								
251	**TOTAL STATE ACC TAX REVENUES**		997,115	975,083	733,877	1,051,050							
253	**TRANSFER**	Transfers In from Other Funds											
254	**503900.5901**	To Island-wide Beach Maint. Fund	(50,000)	(50,000)		(50,000)	add to reserve for long term beach mgt						
255	**503900.5901**	To Island-wide Beach Maint. Fund	-	(50,000)		(50,000)	for ongoing monitoring "outside" the 2008 project area						
256	**503900.5901**	To General Fund for PT Firefighters		(9,326)		**(9,423)**	approx 30hrs/weekend for 26 weekends April through September						
257	**503900.5906**	To Marina Debt Service	(204,942)	(181,958)		(177,431)	1/3 of total Marina debt service						
258	**503900.5906**	Transfer to Marina		(50,000)		**(100,000)**	1/3 of estimated cost of dredging project						
260	**TOTAL STATE ACC TAX TRANSFERS OUT**		(254,942)	(341,284)	-	(386,854)							
262	**STATE ACC TAX REVENUES NET OF TRANS.**		742,173	633,799	733,877	664,196							
263													
264	**State Accommodation Tax Fund Expenditures**												
265	**General Government**												
266	504120.5009	General Gov't-Principal											
267	504120.5011	General Gov't-Interest											
268	504120.5013	Bank Service Charges	-										
269	504120.5015	Meetings and Seminars											
270	504120.5022	Water & Sewer	523	550	145	550	irrigation for Breach Inlet sign area						
271	504120.5065	Professional Services		-									
272	504120.5026	Maint & Service Contracts											
273	504120.5061	Advertising	-										
274	504120.5065	Professional Services				-	provision for implementation of on-street parking mgt program (see shaded areas below)						
275	504120.5077	Programs/Sponsorships	41,520	81,000	39,029	78,750	misc events/advert as appv'd by AT Advisory Comm ($50,000); July 4 Fireworks ($28,750)						
276	504120.5079	Miscellaneous & Contingency	87	3,000		3,000							
277	504120.5085	Capital Outlay											
278	504120.	Tourism Promotion General	15,412	20,900	7,330	**21,000**	website T-shirt giveaway and ongoing website maintenance, email hosting						
279	504120.5090	Tourism Promo "30%" Costs to CVB	311,878	288,000	157,989	**330,000**	Transferred to Charleston Visitors Bureau according to State Law.						

	A	B	D	E	F	G	H	I	J	K	L	M	N
1		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted							
2	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes						
3													
280	**State Accommodation Tax Fund Expenditures, continued**												
282	**Police Department**												
283	504420.5025	Police Dept Non-capital tools	4,283	2,500	1,828	**3,125**	scheduled replacement of body armor						
284	504420.5085	Police Dept Capital Outlay	20,322	59,000	10,828	23,000	replace 1 or 3 patrol vehicles						
285													
286	**Fire Department**												
287	504520.5009	Debt Service - Principal - Lease	47,051	37,796	25,426	**39,260**	25% of scheduled lease pmts on 3 existing trucks						
288	504520.5011	Debt Service - Interest - Lease	5,171	6,630	5,198	5,166	25% of scheduled lease pmts on 3 existing trucks						
289	504520.5025	Non-capital Tools & Equipment	3,757	-	280								
290	504520.5085	Capital Outlay	9,848	33,500	25,805	**43,000**	mobile radio repeater (12,000), therm al imaging camera ($11,000), 50% of cost to replac e Boston Whaler ($20,000)						
292	**Public Works Department**												
293	504620.5009	Debt Service - Principal - Lease	21,453	23,684	23,326	**64,065**	One-third of s cheduled leas e pmts on 2 Mack garbage trucks & a Caterpiller loader. A lso early payoff of 2009 Mac k						
294	504620.5011	Debt Service - Interest - Lease	3,498	2,641	2,641	**3,286**	1/3 of s chd lease pmts-3 Mack garb trucks & a Caterpiller. E arly payoff of 2009 Mac k saves $11,585 in future int ex p						
295	504620.5079	Miscellaneous & Contingency	9,036	14,500	5,704	11,500	$5500 (50) c ases of pooper s coops, $3000 replac ement of poop s coop stations and $3000 for beac h trash barrels						
296	504620.5085	Capital Outlay	9,381	55,333	55,222	**121,500**	repl garb s huttle pic kup ($28,000), z-trac k mower for rights-of-way/beach paths ($13,500), dune w lkover ($80,000)						
298	**Recreation Department**												
299	504820.5026	Maintenance & Service	-										
300	504820.5085	Capital Outlay	-	-									
301	504820.5092	Special Activities	23,799	35,000	14,308	32,000	see detail attached.						
303	**Public Restrooms/Front Beach Area Maintenance**												
304	505620.5020	Electric & Gas	1,712	2,200	890	2,000							
305	505620.5022	Water & Sewer	10,569	12,500	8,453	12,000							
306	505620.5026	Maint & Service Contracts	3,570	7,500	2,475	7,500							
307	505620.5027	Machine & Equipment Repair	-	-									
308	505620.5044	Cleaning & Sanitary Supply	5,470	5,000	2,877	**5,500**							
309	**505620.5054**	**Street Signs**				**3,780**	**approximately 108 signs related to the B Inlet - 10th Ave parking mgt initiative**						
310	505620.5062	Insurance	2,123	2,229	1,667	**2,505**	includes property, liability and flood and estimated 5% rate increase per SMIRF						
311	**505620.5065**	**Professional Services**	**70**	**70**	**70**	**26,070**	**added $26,000 for design & permitting of 4 mini parking lots on Ocean Blvd**						
312	505620.5067	Contracted Services	116,425	126,833	66,357	126,833	$89-$125/day for yr-rnd restrm attend, $14k yr-rnd bus dist trash pickup, $66k yr-rnd beach cleanup & $6k beach hole fill-ins.						
313	505620.5079	Miscellaneous & Contingency	111	2,500		2,500							
314	**505620.5085**	**Capital Outlay**		**18,500**	**16,867**	**132,000**	**50% of cost to construct 4 m ini parking lots on Ocean Blvd, 4 parking kiosks & 2 parking ticket devices**						
316	**TOTAL STATE ACC TAX EXPEND**		667,070	841,367	474,715	1,099,890							
318	**TOTAL STATE ACC TAX SURPLUS/(DEFICIT)**		**75,102**	**(207,567)**	**259,162**	**(435,694)**	*To be funded with cumulative surpluses from prior years (est. $938,000 fund balance @ 6/30/11)*						

Cell: G301

Comment: Rec Dept Special Activities funded with Acc Tax $

$ 3,000 donation to sponsor IOP Beach Run (July 2011)
$ 7,500 donation IOP Exchange Club to sponsor IOP Connector Run & Walk
$ 5,000 Front Beach Tree Lighting
$ 7,000 Lowcountry Blues Bash
$ 2,500 Easter Egg Hunt
$ 3,000 Piccolo Spoleto Sand Sculpting Contest
$ 4,000 Summer arts event or production

$32,000

	A	B	D	E	F	G	H	I	J	K	L	M	N
1		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted							
2	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes						
3													
319	**Beach Restoration Fund Revenue (2008 Project)**												
321	553450.4028	Donations of Cash	132,183	799,400		673,304	private contributions to the project received in FY08 but not recognized as revenue until expenditures are made. Includes focused erosion project						
322	553500.4505	Interest Income	18,550	8,000	2,567	3,852	Feb 2011 YTD interest = $2,567 / 8 * 12 = $3,852						
323	553900.4901	Transfers in from Muni Acc Fee Fund	315,482	315,482		315,482	100% of the debt service on the Beach Restoration Loan. This is the 3rd of 6 annual payments						
324	553900.5901	Transfers to Reimb Gen Fund / MA FEE	(100,371)										
326	**TOTAL BEACH RESTORATION REVENUE**		365,845	1,122,882	2,567	992,638							
327													
329	**Beach Restoration Fund Expenditures (2008 Project)**												
331	554120.5013	Debt Service Principal	270,034	278,567		**287,369**	the 4th of 6 annual payments 100% funded with a transfer in from the Muni Atax Fund						
332	554120.5013	Debt Service Interest	45,448	36,915		28,113	the 4th of 6 annual payments 100% funded with a transfer in from the Muni Atax Fund						
333	554120.5013	Bank Service Charges	161		10	**25**							
334	554120.5026	Maint & Service Contracts			8,944								
335	554120.5065	Professional Services	96,231	101,600	29,897	77,131	post project work "inside" the 2008 project area. Includes add'l surveys as requested by City Council.						
336	554120.5087	Beach Nourishment	53,981	705,800	52,704	600,000	incls est cost of focused erosion project + provisions for tilling, es carpment leveling, etc .						
338	**TOTAL BEACH RESTORATION EXPEND**		465,855	1,122,882	91,555	992,638							
340	**BEACH RESTORATION REVENUES OVER/UNDER EXPEND**		**(100,010)**	**0**	**(88,989)**	**0**							
341													
342	**Beach Maintenance Fund Revenue (Island-Wide)**												
344	573500.4505	Interest Income	123	500	272	400	Feb 2011 YTD interest = 272 / 8 * 12 = 408						
345	573900.4901	Transfers in from Muni Atax Fund		50,000		50,000	add to reserve for future renourishment efforts						
346	573900.4901	Transfer in from Beach Restoration Func	100,371				move City contributions to this new fund.						
347	573900.4901	Transfers in from State Atax Fund	50,000	50,000		50,000	add to reserve for future renourishment efforts						
348	573900.4901	Transfers in from State Atax Fund	-	50,000		50,000	Transfer from State Acc Tax Fund for ongoing monitoring "outside" the project area						
350	**TOTAL BEACH MAINTENANCE REVENUE**		150,494	150,500	272	150,400							
351													
352	**Beach Maintenance Fund Expenditures (Island-Wide)**												
354	574120.5013	Bank Service Charges	216		25	100							
355	574120.5026	Maint & Svc Contracts	34,347		15,471								
356	574120.5065	Professional Services	-	50,000		50,000	ongoing monitoring "outside" the 2008 project area. 100% offset w/ transfers in from State Atax						
358	**TOTAL BEACH MAINTENANCE EXPENDITURES**		34,562	50,000	15,495	50,100							
360	**BEACH RESTORATION REVENUES OVER/UNDER EXPEND**		**115,931**	**100,500**	**(15,223)**	**100,300**	*this surplus will be added to the reserve fund. Est. $216,000 in reserve @ 6/30/11*						

	A	B	D	E	F	G	H	I	J	K	L	M	N
1		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted							
2	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes						
3													
361	**Disaster Recovery Reserve Fund Revenue**												
362													
363	603450.4111	Grant Income											
364	603500.4501	Misc Income											
365	603500.4505	Interest Income	14,995	13,500	8,158	12,200	YTD Feb 2011 = $8,158/ 8 * 12 = $12,238						
366	603500.4510	Donations from the Public											
367	603900.4901	Operating Transfers In	-										
368													
369	**TOTAL DISASTER RECOVERY REVENUE**		14,995	13,500	8,158	12,200							
370													
371													
372	**Disaster Recovery Reserve Fund Expenditures**												
373													
374	604120.5013	Bank Service Charges											
375	604120.5045	Storm Preparation & Cleanup				**3,000**							
376	604120.4056	Hurricane Relief											
377	604120.5056	Hurricane Debris Removal											
378	604120.5057	Hurricane Emergency Measures											
379	604120.5058	Hurricane Building Costs											
380	604120.5079	Miscellaneous											
381	604120.5085	Gen Gov't Capital Outlay											
382													
383	**TOTAL DISASTER RECOVER EXPEND**		-	-	-	3,000							
384													
385	**TOTAL DISASTER REC SURPLUS**		**14,995**	**13,500**	**8,158**	**9,200**	*surplus will be added to the reserve fund. Est. fund balance @ 6/30/11 = $1,841,000*						

	A	B	D	E	F	G	H	I	J	K	L	M	N
1		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted							
2	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes						
3													
386	**Federal Narcotics Fund Revenues**												
388	613450.4108	Federal Narcotics Seizures	-										
389	613500.4504	Sale of Assets	-	1,500		-							
390	613500.4505	Interest Income	39	40	19	28	Feb 2011 YTD interest = $19 / 8 * 12 = $28						
392	**TOTAL FED NARCOTIC REVENUES**		39	1,540	19	28							
394	**Federal Narcotics Fund Expenditures**												
396	614320.5010	Print and Office Supplies											
397	614320.5013	Bank Service Charges	60	75	10	60	Per agreement with BB&T						
398	614320.5014	Membership & Dues											
399	614320.5025	Non-capital Tools & Equip											
400	614320.5041	Uniforms	500	500		500	detective uniform						
401	614320.5071	Special Department Expenses											
402	614320.5079	Miscellaneous	(649)	1,000		1,000	FY10 amount results for an accounting correction of a prior year amount.						
403	614320.5085	Capital Outlay	-										
405	**TOTAL FED NARCOTIC EXPENDITURES**		(89)	1,575	10	1,560							
407	**TOTAL FED NARC SURPLUS/(DEFICIT)**		**128**	**(35)**	**9**	**(1,532)**	*Current fund balance is approximately $11,500*						
408													
409													
410	**State Narcotics Fund Revenues**												
412	623450.4108	State Narcotics Seizures	-										
413	6235004504	Sale of Assets		1,500		-							
414	623500.4505	Interest Income	60	60	29	43	Feb 2011 YTD interest = $29 / 8 * 12 = $43						
416	**TOTAL STATE NARCOTIC REVENUES**		60	1,560	29	43							
417													
418	**State Narcotics Fund Expenditures**												
420	624320.5010	Print & Office Supplies		500									
421	624320.5013	Bank Service Charges	60	75	10	60	Per agreement with BB&T						
422	624320.5041	Uniforms	500	500		500							
423	624320.5079	Miscellaneous											
424	624320.5085	Capital Outlay											
426	**TOTAL STATE NARCOTIC EXPEND**		560	1,075	10	560							
428	**TOTAL STATE NARC SURPLUS/(DEFICIT)**		**(500)**	**485**	**19**	**(517)**	*Current fund balance is approximately $16,000*						

	A	B	D	E	F	G	H	I	J	K	L	M	N
1		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted							
2	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes						
3													
429	**Victims Assistance Revenues Fund**												
430													
431	643450.4112	Court Assessments for Victims	12,757	13,000	8,227	13,000	Last 12 months actual is $13,150						
432	643450.4505	Interest Income	497	500	213	320	Feb 2011 YTD actual = $213 / 8 * 12 = 320						
433	643900.5901	Transfer to Gen Fund	(27,764)	(30,023)		(29,948)	for 50% of Victim's Advocate salary and benefits						
434													
435	**TOTAL VICTIMS ASSISTANCE REVENUES**		(14,510)	(16,523)	8,440	(16,628)							
436													
437	**Victims Assistance Expenditures**												
438													
439	644420.5010	Print & Office Supplies	739	300	20	800							
440	644420.5013	Bank Service Charges	103	100	45	100							
441	644420.5014	Membership and Dues	10	100	10	25							
442	644420.5021	Telephone and Cable	1,217	1,200	624	1,200	Victim Advocate's mobile phone						
443	644420.5064	Employee Training	1,035	1,000	652	1,200							
444	644420.5079	Miscellaneous	1,577	2,000	475	2,000							
445	644420.5085	Capital Outlay	10,604	1,200		-							
446													
447	**TOTAL VICTIMS ASSISTANCE EXPENDITURES**		15,286	5,900	1,825	5,325							
448													
449	**TOTAL VICTIMS ASSISTANCE SURPLUS/(DEFICIT**		**(29,796)**	**(22,423)**	**6,615**	**(21,953)**	*estimate 6/30/11 fund balance @ $85,000*						
450													

	A	B	D	E	F	G	H	I	J	K	L	M	N
1		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted							
2	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes						
3													
451	**Plant-A-Palm/Aisle of Palms Fund Revenues**												
453	663500.1111	Grant Income	-	27,998									
454	663500.4501	Miscellaneous	240	250	330	250	ongoing brick sales, estimate						
455	663500.4505	Interest Income	170	400	77	115							
456													
458	**TOTAL PLANT - A - PALM REVENUES**		410	28,648	407	365							
459													
460	**Plant-A-Palm/Aisle of Palms Fund Expenditures**												
462	664120.5013	Bank Service Charges	63	75	43	75							
463	664120.5026	Maintenance & Service	-	7,500									
464	664120.5077	Programs/Sponsorships	350		324								
465	664120.5079	Miscellaneous	1,582	1,000	8	175	ongoing engraving costs for brick corrections, new bricks;						
466	664120.5085	Capital Outlay	3,537	55,780	43,733								
468	**TOTAL PLANT - A - PALM EXPEND**		5,532	64,355	44,108	250							
470	**TOTAL P-A-PALM SURPLUS/(DEFICIT)**		**(5,121)**	**(35,707)**	**(43,701)**	**115**							
471													
473	**Recreation Building Fund Revenues**												
474													
475	383450.1111	Grant Revenue	-										
476	683500.4501	Miscellaneous	3,700	5,000	3,800	**11,900**	includes $5000 in registration fees for IOP Beach Run & $3000 in State Atax sponsorship						
477	683500.4505	Interest Income	1,296	200	122	180	Feb 2011 YTD interest = $122 / 8 * 12 = $180						
478													
479	**TOTAL REC BUILDING FUND REV**		4,996	5,200	3,922	12,080							
480													
481													
482	**Recreation Building Fund Expenditures**												
483													
484	684820.5013	Bank Svc Charges	60	75	40	75							
485	684820.5079	Miscellaneous		5,000									
486	684820.5085	Capital Outlay											
487	684820.5092	Special Activities				5,500	expenses related to IOP Beach Run, previously in State Atax Fund						
488													
489	**TOTAL REC BUILDING FUND EXPEND**		60	5,075	40	5,575							
490													
491	**TOTAL REC BUILD SURPLUS/(DEFICIT)**		**4,935**	**125**	**3,882**	**6,505**	estimate 6/30/11 fund balance @ $88,000						

	A	B	D	E	F	G	H	I	J	K	L	M	N	O
1														
2		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted								
3	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes							
4														
5	**Marina Fund Revenues**													
6														
7	903500.4501	Miscellaneous Income	-	-		-								
8	9035004504	Sale of Assets	-	-		-								
9	903500.4505	Interest Income	3,917	4,000	2,936	**4,500**	1/31/11 YTD = $2,703/7*12=$4,634							
10	903600.4610	Marina Store Lease Income	90,181	86,000	44,880	81,000	current rent $5,500 per month + approx $15,000 for add'l rent provisions							
11	903600.4620	Marina Operations Lease Inc	136,508	172,000	129,748	167,000	annual base rent is $150,000 plus approx $17,000 for add'l rent provisions							
12	903600.4630	Marina Restaurant Lease Inc	108,502	77,916	43,150	77,916	Current rent $6,493 per month. Add'l rent provisions essentially suspended until 2013							
13	903600.4660	Marina Waverunner Lease Inc	19,653	18,000	13,958	**19,836**	$1,653 x 12 months							
14														
15	**TOTAL MARINA FUND REVENUES**		358,762	357,916	234,672	350,252								
16														
17	903900.4901	Operating Transfers In												
18	903900.4906	Transfers In for Debt Svc - Gen Fund	53,943	-		-								
19	903900.4906	Transfers In for Debt Svc - State Atax	204,942	181,959		177,431	FY11 amount = 1/3 of total Marina debt service							
20	903900.4906	Transfers In for Debt Svc - Hosp Tax	153,942	181,959										
21	903900.4901	Transfer in from Muni Atax for waverunner dock		25,000		-								
22	903900.4901	Transfer in from Muni Atax for new dock design				-								
23	903900.4901	Transfer in from Muni Atax for dredging		50,000		-								
24	903900.4901	Transfer in from Htax for dredging				**100,000**	1/3 of costs for dredging construction							
25	903900.4901	Transfer in from State Atax for dredging		50,000		**100,000**	1/3 of costs for dredging construction							
26														
27	**TOTAL MARINA FUND TRANSFERS**		412,827	488,917	-	377,431								
28														
29	**TOTAL MARINA FUND REVENUES + TRANSFERS**		771,589	846,833	234,672	727,683								
30														

	A	B	D	E	F	G	H	I	J	K	L	M	N	O
1														
2		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted								
3	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes							
4														
31	**General & Administrative**													
32	906120.5010	Print and Office Supplies												
33	906120.5011	Debt Service - Interest	183,684	165,876	109,510	147,294	Total interest due on Marina GO bond and Marina Bulkhead GO bond							
34	906120.5012	Amort. of Bond Issue Costs	9,211	6,969		**9,211**								
35	906120.5013	Bank Service Charges		100		-								
36	906120.5014	Membership and Dues		300		300	Annual Hazmat charge from Charleston County							
37	906120.5020	Electric and Gas	(13)	-		-	this expense current paid by tenant							
38	906120.5021	Telephone/Cable												
39	906120.5022	Water and Sewer	360	1,000	240	750	includes irrigation around signage							
40	906120.5026	Maint & Service Contracts	741	10,000	691	2,500	contingency							
41	906120.5027	Machine/Equipment Repair												
42	906120.5054	Street Signs		200		200								
43	906120.5061	Advertising	-	10,000	620	5,000								
44	906120.5062	Insurance	3,188		**6,767**		all insurance costs have been budgeted in the appropriate cost centers below.							
45	906120.5063	Rents and Leases												
46	906120.5065	Professional Services	8,310	16,000	4,682	12,000	legal fees ($10,000) and UST tank testing ($2,000)							
47	906120.5067	Contracted Services	-	100,000	1,003	**300,000**	construction of marina dredging project.							
48	906120.5079	Miscellaneous	153	2,500		1,000								
49		Total General & Administrative	205,634	312,945	123,513	478,255								
50														
51	**Marina Store**													
52	906220.5022	Water and Sewer	300	330	300	330								
53	906220.5026	Maint & Service Contracts	325	-		-	ongoing maintenance is the responsibility of the tenant							
54	906220.5027	Machine/Equipment Repair		-		-	ongoing maintenance is the responsibility of the tenant							
55	906220.5030	Depreciation	35,914	42,909	24,856	35,916								
56	906220.5062	Insurance	9,949	2,500	2,943	2,018	prop, liab & flood premiums are reimbursed by the tenant. City pays underground tank prem							
57	906220.5065	Professional Services	270	200	70	**300**								
58	906220.5079	Miscellaneous	-	1,000		1,000								
59		Total Marina Store	46,758	46,939	28,169	39,564								
60														

	A	B	D	E	F	G	H	I	J	K	L	M	N	O
1														
2		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted								
3	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12	Notes							
4														
61	**Marina Operations**													
62	906420.5016	Vehicle Fuel & Oil												
63	906420.5020	Electric and Gas												
64	906420.5021	Telephone/Cable/Internet												
65	906420.5022	Water and Sewer												
66	906420.5026	Maint & Service Contracts	53	-		-	ongoing maintenance is the responsibility of the tenant							
67	906420.5027	Machine/Equipment Repair		-		-	ongoing maintenance is the responsibility of the tenant							
68	906420.5030	Depreciation	91,856	102,413	57,680	91,860								
69	906420.5061	Advertising	5,000	5,000	5,000	5,000								
70	906420.5062	Insurance	45,449	47,721	44,711	**62,569**	Includes a portion of dock coverage. Adds prop, liab and undergrnd tank for docks previously pd from G&A							
71	906420.5065	Professional Services	200											
72	906420.5079	Miscellaneous	699	1,000		1,000								
73		Total Marina Operations	143,256	156,134	107,391	160,429								
74														
75														
76	**Marina Restaurant**													
77	906520.5020	Electric and Gas												
78	906520.5022	Water and Sewer		330		330								
79	906520.5026	Maint & Service Contracts	325				ongoing maintenance is the responsibility of the tenant							
80	906520.5027	Machine/Equipment Repair					ongoing maintenance is the responsibility of the tenant							
81	906520.5030	Depreciation	6,692	7,500	4,566	6,696								
82	906520.5062	Insurance	14,207	15,073	14,348	14,023	incls a portion of dock coverage. Prop, liab & flood premiums are reimbursed by the tenant							
83	906520.5065	Professional Services	35		35									
84	906520.5067	Contracted Services												
85	906520.5079	Miscellaneous		1,000		1,000								
86		Total Marina Restaurant	21,259	23,903	18,949	22,049								
87														

Account #	Account Description	Actual FY 2009-10	Budgeted FY 2010-11	2/28/11 YTD (8 months)	Budgeted FY 2011-12	Notes
Marina Waverunner Operation						
906820.5022	Water & Sewer					
906820.5026	Maint & Service					
906820.5030	Depreciation					
9068205062	Insurance		200		-	
906820.5065	Professional Services		-		-	
		-	200	-	-	
Total Marina Fund Expenses		**416,907**	**540,121**	**278,023**	**700,297**	
	Change from Prior Year					
Total Marina Fund Surplus/(Deficit)		**354,682**	**306,712**	**(43,351)**	**27,386**	

Because the Marina Fund is an "Enterprise" fund for governmental accounting purposes, the cost of capital additions and bond principal payments will be capitalized (for asset additions) or deducted (for principal pmts) on the balance sheet and will not be included in expenses on periodic or audited financial statements (just like a private business). Also depreciation is recorded in an Enterprise fund. These elements are summarized below:

Principal pmts on 2 GO Bonds ***not included*** in expense	385,000
Design watersports dock ***not included*** in expense (construction in progress)	25,000
Design new docks on Morgan Creek ***not included*** in expense (const in prog)	50,000
Depreciation expense ***included*** in the budget	134,472

City of Isle of Palms
South Carolina

Capital, Debt Service and Other Major Expense Budget
DRAFT #3
July 1, 2011 - June 30, 2012

5/25/2011, 3:11 PM

City of Isle of Palms

FY12 Capital/Special Projects/Facility Maintenance/Debt Service Plan

			Proposed Funding Source									
	FY12 Approved Requests		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Restoration	Aisle of Palms	Victims Fund	Marina Fund	Total Budget All Funds
General Government												
Capital Purchases												
Court software upgrade	16,000			8,000		8,000						16,000
Replace HVAC equipment (FY11 expense for Council Chamber)	12,000			12,000								12,000
Replace staff computers (6 computers / 4 yr ave life = approx 1.5 per year)	900			900								900
Special Projects												
Digitize historical records (minute books, ordinances)	7,500		7,500									7,500
Undergrounding of utility lines	75,000			75,000								75,000
Create City-wide intranet for employees and Council	10,000			10,000								10,000
Implement on-street parking management program	-				-		-					-
Facility Maintenance												
Elevator maintenance	1,650		1,650									1,650
Improve parking lot (parking stops, driveway, sod, irrig repairs)	15,000			15,000								15,000
Grand Total General Government	**138,050**		**9,150**	**120,900**	**-**	**8,000**	**-**	**-**	**-**	**-**	**-**	**138,050**

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	**City of Isle of Palms**												
2	**FY12 Capital/Special Projects/Facility Maintenance/Debt Service Plan**												
3													
4								*Proposed Funding Source*					
5		**FY12 Approved Requests**		**General Fund**	**Capital Projects**	**Muni Acc Tax**	**Hospitality Tax**	**State Acc Tax**	**Beach Restoration**	**Aisle of Palms**	**Victims Fund**	**Marina Fund**	**Total Budget All Funds**
6													
7													
8													
29	**Police Department**												
30													
31	***Capital Purchases***												
32	Replace patrol cars *(3 in FY12 - these were purchased in FY06)*	69,000			23,000		23,000	23,000					69,000
33	Replace VHS in-car camera systems with digital (4 in FY12)	13,600				13,600							13,600
34	Replace mobile data terminals (patrol laptops) (2 per year)	4,500				4,500							4,500
35	Replace body armor (4 or 5 sets per year)	3,125						3,125					3,125
36	Replace staff computers (2 desktops)	1,800			1,800								1,800
37	Replace computer servers (3-year replacement) w/ backup sys	6,500			6,500								6,500
38	Replace ACO 4WD Truck	24,000			12,000	12,000							24,000
39	Radar unit replacement (approx 2)	5,000					5,000						5,000
40	***Facility Maintenance***												
41	Pressure wash exterior (50% of PSB)	1,000		1,000									1,000
42	Elevator maintenance - (1.5 of 2 elevators in PSB)	2,960		2,960									2,960
43	Generator maintenance - (50% of PSB generator)	505		505									505
44	HVAC maintenance (50% of annual contract)	2,530		2,530									2,530
45													
46	**Grand Total Police Department**	**134,520**		**6,995**	**43,300**	**30,100**	**28,000**	**26,125**	**-**	**-**	**-**	**-**	**134,520**
47													

City of Isle of Palms

FY12 Capital/Special Projects/Facility Maintenance/Debt Service Plan

			Proposed Funding Source									
	FY12 Approved Requests		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Restoration	Aisle of Palms	Victims Fund	Marina Fund	Total Budget All Funds
Fire Department												
Capital Leases												
Existing lease pmt on 03 95' Ladder Truck (10yrs)	82,113			41,056	20,528		20,528					82,113
Existing lease on 04 75' Ladder (cost-$500k) (10 yrs)	55,210			27,605	13,802		13,802					55,210
Existing lease on 09 E-1 Pumper (10yrs)	40,383			20,192	10,096		10,096					40,383
Capital Purchases												
Replace Boston Whaler rescue boat (City has owned since 1989)	40,000				20,000		20,000					40,000
3 Mobile radio repeaters (this will allow one repeater per big truck)	36,000				24,000		12,000					36,000
8 Mobile Data Terminals (computers in vehicles) needed for Consolidated Dispatch	18,000			18,000								18,000
Thermal imaging camera (we have 3- goal is to have one on each truck)	11,000						11,000					11,000
Safety Harness system (10 indiv. Sets - goal to outfit entire staff)	5,500			5,500								5,500
Replace staff computers (2 desktops)	1,800			1,800								1,800
Vent saw for cutting roofs (have 1 want 2 for both Engines)	2,200			2,200								2,200
Two 4-Gas meters w/ calibration (tests for dangerous gases)	3,400					3,400						3,400
Retainage on Public Safety Building construction contract	15,000			15,000								15,000
Facility & Equipment Maintenance												
Generator Maintenance - (50% of PSB generator)	505		505									505
Generator Maintenance - Station 2	1,010		1,010									1,010
Contribution to SIFD training facility maintenance	1,000		1,000									1,000
Elevator maintenance - Station 2	2,348		2,348									2,348
Elevator maintenance - (one half of 1 elevator in PSB)	988		988									988
HVAC maintenance @ PSB (50% of annual contract)	2,530		2,530									2,530
HVAC maintenance @ FS2	2,700		2,700									2,700
Pressure wash exterior (100% of Sta 2 plus 50% of PSB)	1,800		1,800									1,800
Annual replacement of SCBA air packs and cylinders	27,020					27,020						27,020
Annual replacement 10 sets of bunker gear	15,000					15,000						15,000
Annual replacement of fire hose and appliances	11,000					11,000						11,000
Grand Total Fire Department	**376,506**		**12,881**	**131,353**	**88,426**	**56,420**	**87,426**	**-**	**-**	**-**	**-**	**376,506**

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	**City of Isle of Palms**												
2	**FY12 Capital/Special Projects/Facility Maintenance/Debt Service Plan**												
3													
4								*Proposed Funding Source*					
5		**FY12 Approved Requests**		**General Fund**	**Capital Projects**	**Muni Acc Tax**	**Hospitality Tax**	**State Acc Tax**	**Beach Restoration**	**Aisle of Palms**	**Victims Fund**	**Marina Fund**	**Total Budget All Funds**
6													
7													
8													
81													
82	**Public Works Department**												
83													
84	***Capital Leases***												
85	Existing lease pmt on 2006 Mack Truck ***(PW2)***	15,720			5,240	5,240		5,240					15,720
86	Existing lease pmt on Caterpillar trash loader	16,560			5,520	5,520		5,520					16,560
87	Existing lease pmt on 2008 Mack w/ 30yd Packer ***(PW22)***	22,996			7,665	7,665		7,665					22,996
88	***Pay in Full*** Existing lease on 2009 Mack w/ 30yd Packer ***(PW24)***	146,777			48,926	48,926		48,926					146,777
89													
90	***Capital Purchases***												
91	Repl garbage shuttle 2002 Ford F150 4x4 (will reuse current hopper)	28,000						28,000					28,000
92	Replace z-track mower for rights of way	13,500						13,500					13,500
93	Replace Island II Fleet Fuel Pump System & Software	30,000			30,000								30,000
94													
95	***Special Projects***												
96	Design, engineering and construction, 53rd-57th Ave drainage proj	200,000			200,000	Project costs will be offset with CTC grants							200,000
97	Design and engineering, 46th-52nd Ave drainage proj.	86,000			86,000	Project costs may be offset with CTC grants							86,000
98	Repl/repair/add dune walkovers (5 curr wooden walkovers, approx 53 accesses)	80,000						80,000					80,000
99													
100	***Maintenance***												
101	Garbage cart replacement (approximately 100 cans per year)	6,600		6,600									6,600
102	Drainage contingency	25,000			25,000								25,000
103	Repeat drainage work based on 5-year maintenance schedule	76,800			76,800								76,800
104	Contingency for right-of-way maintenance	3,000				3,000							3,000
105													
106	**Grand Total Public Works Department**	**750,953**		**6,600**	**485,151**	**70,351**	**-**	**188,851**	**-**	**-**	**-**	**-**	**750,953**
107													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	**City of Isle of Palms**												
2	**FY12 Capital/Special Projects/Facility Maintenance/Debt Service Plan**												
3													
4													
5													
6													
7													
8													
108	**Building Department**												
109													
110	***Capital Purchases***												
111	Replace staff computers (1 desktop)	900			900								900
112													
113	***Facility Maintenance***												
114	Generator Maintenance (City Hall generator)	1,500		1,500									1,500
115	Preparation of old building to serve as a rental property	15,000			15,000								15,000
116													
117	**Grand Total Building Department**	**17,400**		**1,500**	**15,900**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**17,400**
118													
119													

Proposed Funding Source

FY12 Approved Requests	General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Restoration	Aisle of Palms	Victims Fund	Marina Fund	Total Budget All Funds

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	**City of Isle of Palms**												
2	**FY12 Capital/Special Projects/Facility Maintenance/Debt Service Plan**												
3													
4													
5													
6													
7													
8													
120	**Recreation Department**												
121													
122	***Capital Purchases***												
123	Additional/replacement playground or scoreboard equipment	10,000				10,000							10,000
124	Replace staff computers (1 desktop)	900			900								900
125	Repl/add water fountains (outside) (Yth Baseball Field in FY12)	6,000			6,000								6,000
126													
127	***Special Projects***												
128	Reserve funds to reconfigure baseball/softball fields & replace lights	150,000			150,000								150,000
129													
130	***Facility Maintenance***												
131	Topdress playground	5,000		5,000									5,000
132	Sand/Clay mix for athletic fields	2,000		2,000									2,000
133	Replace metal doors on gymnasium	5,000			5,000								5,000
134													-
135	PARD grant to offset recreation expenses	(2,000)			(2,000)								(2,000)
136													
137	**Grand Total Recreation Department**	**176,900**		**7,000**	**159,900**	**10,000**	**-**	**-**	**-**	**-**	**-**	**-**	**176,900**
138													
139													
140													

						Proposed Funding Source							
		FY12 Approved Requests		**General Fund**	**Capital Projects**	**Muni Acc Tax**	**Hospitality Tax**	**State Acc Tax**	**Beach Restoration**	**Aisle of Palms**	**Victims Fund**	**Marina Fund**	**Total Budget All Funds**

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	**City of Isle of Palms**												
2	**FY12 Capital/Special Projects/Facility Maintenance/Debt Service Plan**												
3													
4								*Proposed Funding Source*					
5		**FY12 Approved Requests**		**General Fund**	**Capital Projects**	**Muni Acc Tax**	**Hospitality Tax**	**State Acc Tax**	**Beach Restoration**	**Aisle of Palms**	**Victims Fund**	**Marina Fund**	**Total Budget All Funds**
6													
7													
8													
141	**Front Beach Area, including Public Restrooms, Parking Meters and Parking Lots**												
142													
143	***Capital Purchases***												
144	Replace/refurbish benches, trash receptacles, information kiosks	2,000				2,000							2,000
145	Add 1 parking kiosk in high volume area at Sea Cabins (used model)	6,700				6,700							6,700
146													
147	***Facility Maintenance***												
148	Replace street signs, parking signs, poles (approx 75 signs)	2,500				2,500							2,500
149	Maintain public restrooms, plumbing, electrical, etc.	7,500						7,500					7,500
150	Parking kiosk & ticketing device maintenance	7,500				7,500							7,500
151	ER Callbox maintenance	1,650				1,650							1,650
152	Annual parking lot maintenance (fill material, grading)	1,000				1,000							1,000
153	Maintain irrigation sys for parking lots and front beach green spaces	2,500				2,500							2,500
154	Maintain electrical systems, landscape lighting, etc.	2,500				2,500							2,500
155	Resurfacing (patching) City-owned portion of Ocean Blvd	5,000				5,000							5,000
156	Sidewalk & brick repair on City-owned portion of Ocean Blvd	5,000				5,000							5,000
157	Resod and refurbish green spaces	5,000				5,000							5,000
158													
159	***Special Projects***												
160	**Planning and permitting of 4 mini parking lots on Ocean Blvd**	**26,000**						**26,000**					**26,000**
161	**Construct 4 mini parking lots on Ocean Blvd**	**167,000**				**83,500**		**83,500**					**167,000**
162	**4 parking kiosks for Ocean Blvd lots**	**40,000**						**40,000**					**40,000**
163	**2 parking ticket devices**	**8,500**						**8,500**					**8,500**
164													
165	**Grand Total Front Beach**	**290,350**		-	-	**124,850**	-	**165,500**	-	-	-	-	**290,350**
166													
167													
168													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	**City of Isle of Palms**												
2	**FY12 Capital/Special Projects/Facility Maintenance/Debt Service Plan**												
3													
4								*Proposed Funding Source*					
5		**FY12 Approved Requests**		**General Fund**	**Capital Projects**	**Muni Acc Tax**	**Hospitality Tax**	**State Acc Tax**	**Beach Restoration**	**Aisle of Palms**	**Victims Fund**	**Marina Fund**	**Total Budget All Funds**
6													
7													
8													
169	**Beach Restoration and Monitoring**												
170													
171	***Special Projects***												
172	2008 Project post-proj monitoring (each January & July thru July 2011)	65,331							65,331				65,331
173	2008 Project administration	5,000							5,000				5,000
174	2008 Project sand fencing maintenance	5,000							5,000				5,000
175	2008 Project escarpment grading (4 times per year)	1,800							1,800				1,800
176	Address focused erosion as is occurs (FY12 proj is underway)	600,000							600,000				600,000
177	Ongoing monitoring of shoreline/long term beach mgt	50,000						50,000					50,000
178	Establish reserve for future beach restoration projects	100,000				50,000		50,000					100,000
179													
180	**Grand Total Beach Restoration and Monitoring**	**827,131**		-	-	50,000	-	100,000	677,131	-	-	-	**827,131**
181													
182													
183	**Isle of Palms Marina**												
184													
185	***Capital Purchases***												
186	Design & permitting of new watersports/waverunner dock	25,000										25,000	25,000
187	Design & Permit for new docks (permit process takes up to 1 yr)	50,000										50,000	50,000
188													
189	***Special Projects***												
190	Dredging (engineering, permitting in FY11, construction in FY12)	300,000					100,000	100,000				100,000	300,000
191													
192	**Grand Total Marina**	**375,000**		**-**	**-**	**-**	**100,000**	**100,000**	**-**	**-**	**-**	**175,000**	**375,000**
193													
194													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	**City of Isle of Palms**												
2	**FY12 Capital/Special Projects/Facility Maintenance/Debt Service Plan**												
3													
4				*Proposed Funding Source*									
5		**FY12 Approved Requests**		**General Fund**	**Capital Projects**	**Muni Acc Tax**	**Hospitality Tax**	**State Acc Tax**	**Beach Restoration**	**Aisle of Palms**	**Victims Fund**	**Marina Fund**	**Total Budget All Funds**
6													
7													
8													
195	**Bonded Debt Service- Principal & Interest**												
196													
197	1999 Marina GO Bond - principal	250,000						83,333				166,667	250,000
198	1999 Marina GO Bond - interest	114,588						38,196				76,392	114,588
199	2003 Rec Expansion GO Bond - principal	125,000		75,000		50,000							125,000
200	2003 Rec Expansion GO Bond - interest	73,840		44,304		29,536							73,840
201	2006 Fire Station #2 GO Bond - principal	145,000		58,000			87,000						145,000
202	2006 Fire Station #2 GO Bond - interest	120,498		48,199			72,299						120,498
203	2008 Public Safety Building GO Bond - principal	275,000		275,000									275,000
204	2008 Public Safety Building GO Bond - interest	250,470		250,470									250,470
205	2008 Beach Restoration Loan - principal	287,369				287,369							287,369
206	2008 Beach Restoration Loan - interest	28,113				28,113							28,113
207	2009 Bulkhead GO Bond - principal	135,000						45,000				90,000	135,000
208	2009 Bulkhead GO Bond - interest	32,706						10,902				21,804	32,706
209													
210	**Debt Totals by Year**	**1,837,583**		**750,973**	**-**	**395,018**	**159,299**	**177,431**	**-**	**-**	**-**	**354,862**	**1,837,583**
211													
212													
213	**Total Capital Items**	462,325		-	144,500	92,800	39,400	110,625	-	-	-	75,000	462,325
214	**Total Special Projects**	1,977,131		7,500	521,000	133,500	100,000	438,000	677,131	-	-	100,000	1,977,131
215	**Total Facilities and Equipment Maintenance**	267,596		36,626	134,800	35,650	53,020	7,500	-	-	-	-	267,596
216	**Total Lease Payments**	379,758		-	156,204	111,777	-	111,777	-	-	-	-	379,758
217	**Total Bond and Loan Payments**	1,837,583		750,973	-	395,018	159,299	177,431	-	-	-	354,862	1,837,583
218	**Total all expenditures on this schedule**	4,924,393		795,099	956,504	768,745	351,719	845,333	677,131	-	-	529,862	4,924,393
219	**Percentage of Total Paid by Fund**			16%	19%	16%	7%	17%	14%	0%	0%	11%	100%