

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2008-09	FY 2009-10	FY 2010-11								
3														
4	General Fund Expenditures													
5														
6			Mayor and Council											
7														
8	General	104010.5001	Mayor and Council Salaries	\$ 16,779	\$ 17,000	\$ 17,000								
9	General	104010.5004	FICA Expense	1,284	1,301	1,301								
10	General	104010.5005	Retirement Expense	400	141	-								
11	General	104010.5007	Workers' Compensation	-	479	-	included w/ General Govt							
12	General	104010.5008	Group Health Insurance	-	-	-								
13	General	104020.5014	Membership and Dues	-	-	-								
14	General	104020.5015	Meetings and Seminars	4,914	10,000	10,000	Annual MASC Conf, videographer for meetings, workshop meals.							
15	General	104020.5016	Vehicle Fuel & Oil	387	1,200	1,200								
16	General	104020.5017	Vehicle Maintenance	-	-	-								
17	General	104020.5021	Telephone/Cable	1,983	3,600	1,680	decreased based on actual							
18	General	104020.5025	Non-capital Tools & Equipment	381	8,500	-								
19	General	104020.5062	Insurance	144	3,018	2,093	Public officials liability & employee bond for Mayor. Add 5% estimated increase per SMIRF							
20	General	104020.5079	Miscellaneous & Contingency	5,759	6,000	6,000								
21	General	104020.5088	Citizens and Employee Services	2,894	4,500	4,500								
22														
23			Total Mayor and Council	\$ 34,925	\$ 55,738	\$ 43,773								
24			Change from Prior Year			-21%	Increase/(Decrease) from FY10 budget							
25														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2008-09	FY 2009-10	FY 2010-11								
3														
4	General Fund Expenditures													
5														
26	General Government													
27														
28	General	104110.5002	Salaries - Superv. & Employees	300,535	303,332	316,871	COLA N/A. Budget based on current rates + an estimated 2% pool available for performance-based adjs effective 1/1/11							
29	General	104110.5003	Salaries - Part Time	-	-	-								
30	General	104110.5004	FICA Expense	22,734	23,205	24,241	7.65% of Salaries							
31	General	104110.5005	Retirement Expense	28,274	28,483	29,754	9.39% of Salaries for SCRS.							
32	General	104110.5006	Group Health Insurance	35,775	33,720	34,808	actual FY11 rates from SCLGAG							
33	General	104110.5007	Workers' Compensation	7,860	9,715	7,285	estimated w/ budgeted salaries, current rates by job class & 50% of FY10 credits earned							
34	General	104110.5008	Unemployment Compensation	-	-	-								
35	General	104120.5009	Debt Service - Principal	266,000	314,064	378,000	60% Rec Bond princ (120,000*60%=72,000), 100% PSB bond princ (250,000) & 40% FS#2 bond princ (140,000*40%=56,000)							
36	General	104120.5010	Printing & Office Supplies	12,549	13,800	13,800								
37	General	104120.5011	Debt Service - Interest	194,221	318,410	358,114	60% Rec Bond (78,100*60%=46,860); 100% PSB bond tot=\$260,820); 40% FS#2 prev pd w/ residual proceeds (126,084*40%=50,434)							
38	General	104120.5013	Bank Service Charges	300	-	-								
39	General	104120.5014	Membership & Dues	3,675	4,435	4,224	See attached note.							
40	General	104120.5015	Meetings & Seminars	4,952	4,000	4,000	Various MASC meetings, ICMA Annual Conf., SC City Managers Assn. Meetings. Added CALEA Conf							
41	General	104120.5016	Vehicle Fuel & Oil	1,920	3,700	3,200	reduced slightly based on actual							
42	General	104120.5020	Electricity & Gas	7,116	7,950	7,516	based on last 12 months actual plus a 5% estimated rate increase							
43	General	104120.5021	Telephone & Cable	10,624	12,908	10,500	decreased slightly based on actual. No more pagers.							
44	General	104120.5022	Water & Sewer	2,024	2,700	2,700								
45	General	104120.5025	Non-capital Tools & Equipment	754	1,250	1,250								
46	General	104120.5026	Maint & Service Contracts	22,520	28,766	26,991	See attached note.							
47	General	104120.5027	Machinery & Equipment Repair	803	1,500	1,500								
48	General	104120.5044	Cleaning & Sanitary Supplies	1,115	3,700	3,700	includes provision for a deep cleaning of City Hall building to be done after renovation and before Building Dept moves in							
49	General	104120.5045	Storm Preparation & Cleanup	503	3,000	3,000	to cover all departments. Based on actual costs incurred in for 1 close call in the 2006 season							
50	General	104120.5049	Medical & Lab	406	600	800	increased based on actual							
51	General	104120.5052	LTD Insurance	1,011	1,365	1,426	calculated on FT salaries.							
52	General	104120.5061	Advertising	14,311	20,000	15,000	reduced per Council mandate to decrease non-required newspaper advertising in favor of web-based initiatives							
53	General	104120.5062	Insurance	14,177	25,017	20,376	Includes property, liability and flood on City Hall Building. Incl key employee bonds. Will refine pending info fr SMIRF							
54	General	104120.5063	Rents & Leases	12,537	8,360	11,920	See attached note. Increased copier costs based on actual							
55	General	104120.5064	Employee Training	2,161	10,500	15,500	added provision for NIMS training and possible City-wide inhouse EXCEL/WORD training. Includes prov for tuition reimb on 2 employees							
56	General	104120.5065	Professional Services	35,585	31,567	37,252	See attached note.							
57	General	104120.5067	Contracted Services	-	-	-								
58	General	104120.5068	Election Expenses	9,388	5,000	-	No elections planned for FY11							
59	General	104120.5079	Miscellaneous & Contingency	20,816	20,350	20,350								
60														
61	Total General Government			\$ 1,034,646	\$ 1,241,397	\$ 1,354,077								
62	Change from Prior Year					9%	Increase/(Decrease) from FY10 budget. 8% relates to Bond P&I (see bond interest note)							

Cell: G39

Comment: General Gov't, Membership & Dues:
Municipal Assn \$2,000
Sam's Club/Costco \$115
SC City/County Managers Assn. \$80x2=\$160
Intl. City Managers Assn. \$500x2=\$1000
GFOA SC = \$50
Post & Courier = \$174
Assoc of Public Admins. \$100x2=\$200
SC Assoc of CPAs \$275
American Shore & Beach Preservation Assoc \$250

Cell: G46

Comment: Gen Gov't, Maint & Service Contracts:
Monthly cleaning, shared with Building Dept for half of the year \$3000+(\$3000/2) = \$4,500
Typewriter maintenance (2) \$200
Emergency generator maintenance \$1500
Elevator maintenance contract \$3,024
Computer software maintenance \$4,900
Pressure wash/treat decks \$1,500
Pressure wash City Hall \$600
\$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
\$1000 new parking stops in City Hall parking lot
\$3,000 undesignated (in past years this has covered plumbing repairs, lighting repairs, interior painting, carpet cleaning, replacement state and US flags, HVAC repairs, small carpentry jobs, repairs to lock on safe, repairs to door locks/combo changes, hurricane shutter repairs, etc)

Cell: G54

Comment: Gen Gov't, Rents & Leases:
100% of copier rent (previously split with Police) \$7,000
Postage meter \$1300
PO Box \$220
Police Dept coffee maker lease \$0
\$3400 annual rent on 2 storage units

Cell: G56

Comment: Gen Gov't, Professional Services:

Financial auditing services \$18,500;

Flexible benefits plan admin \$3,135;

Computer consultant \$3,000;

Equifax credit monitoring \$300

DHEC annual underground storage tank fee \$200

SCLLR annual elevator inspection fee \$125

MASC Unemployment Compensation Svc Fee \$192

Monthly offsite computer backups via the internet \$0

Background checks on prospective employees (including all PT Rec staff/summer counselors) $50 * \$38 = \1900

Ongoing costs related to codification \$2,500

Annual computer disaster recovery fee \$300

Lowcountry Drug Screening admin fee \$100

Misc videography for events and insurance records \$1000

Digitize historical records located in City Hall \$5000

Undesignated \$1000

Cell: G59

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 \$9,000

Employee Morale and Incentive Program

benefits/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
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2008-09	FY 2009-10	FY 2010-11								
3														
4	General Fund Expenditures													
5														
63			Police Department											
65	General	104410.5002	Salaries - Superv. & Employees	1,142,416	1,233,667	1,298,799	COLA N/A. Budget based on current rates + an estimated 2% pool available for performance-based adjs effective 1/1/11							
66	General	104410.5003	Salaries - Part Time	-	-	-								
67	General	104410.5004	FICA Expense	83,863	94,376	99,358								
68	General	104410.5005	Retirement Expense	121,630	130,475	141,806	11.53% of salaries for PORS (State mandated increase from 11.05% in FY10). 9.39% of salaries for SCRS.							
69	General	104410.5006	Group Health Insurance	206,438	221,990	242,809	actual FY11 rates from SCLGAG							
70	General	104410.5007	Workers' Compensation	43,718	63,548	45,358	estimated w/ budgeted salaries, current rates by job class & 50% of FY10 credits earned							
71	General	104410.5008	Unemployment Compensation	-	-	-								
72	General	104420.5010	Printing & Office Supplies	14,588	15,420	15,420								
73	General	104420.5014	Membership & Dues	1,350	1,295	1,295								
74	General	104420.5015	Meetings & Seminars	1,583	3,000	6,600	added March 2011 CALEA Re-accreditation Conference							
75	General	104420.5016	Vehicle Fuel & Oil	64,864	80,912	90,625	based on 12 mos usage @ \$3.13/gal UNL & Diesel. Per gallon cost estimated as vendor's best guess (\$2.50) + 25%.							
76	General	104420.5017	Vehicle Maintenance	25,617	27,000	27,000								
77	General	104420.5020	Electricity & Gas	7,217	8,760	8,206	annualized actual PSB plus estimated 5% SCE&G rate increase. Added expense for new PSB exterior street lighting							
78	General	104420.5021	Telephone & Cable	26,491	36,984	35,136	see attached note							
79	General	104420.5022	Water & Sewer	1,670	4,840	5,500	based on annualized actual PSB							
80	General	104420.5025	Non-capital Tools & Equipment	1,782	1,200	2,000	increased based on actual							
81	General	104420.5026	Maint & Service Contracts	19,638	29,233	34,580	see attached note (added HVAC maintenance prev under warranty and increased Enterpol exp)							
82	General	104420.5027	Machinery & Equipment Repair	7,642	6,000	6,000								
83	General	104420.5041	Uniforms	15,332	18,015	18,015								
84	General	104420.5044	Cleaning & Sanitary Supplies	1,905	1,200	2,000	increased based on actual							
85	General	104420.5049	Medical & Lab Supplies	4,752	5,500	5,500								
86	General	104420.5052	LTD Insurance	3,814	5,552	5,845	calculated on FT salaries.							
87	General	104420.5062	Insurance	51,863	71,325	65,481	Includes property, liability and flood on 1/2 of PSB w/ a 5% increase. Will refine pending info fr SMIRF							
88	General	104420.5063	Rents & Leases	3,619	2,600	2,600								
89	General	104420.5064	Employee Training	9,404	8,980	8,980								
90	General	104420.5065	Professional Services	4,413	7,250	7,250	includes provisions for CALEA reaccreditation, raccoon mgt, backflow testing, UST inspection fees							
91	General	104420.5079	Miscellaneous & Contingency	2,873	3,750	3,750								
92	General	104420.5081	Canine Kennel Expenses	947	1,000	1,000								
93			Total Police Department	\$ 1,869,429	\$ 2,083,871	\$ 2,180,913								
94			Change from Prior Year				5% Increase/(Decrease) from FY10 budget							

6

Cell: G78

Comment: Police Dept Telephone & Cable:

Monthly cellular - $\$450 \times 12 = \$5,400$

Monthly wireless cards - $\$56 \times 4 \times 12 = \$2,688$

Monthly NCIC line - $\$112 \times 12 = \$1,344$

Pagers - $\$144 \times 1 = \144

Monthly Nuvox data & phone - $\$650 \times 12 = \$7,800$

Monthly Chas Co radio fee - $\$25 \times 52 \text{ radios} \times 12 = \$15,600$

Monthly ATT Pro Regionals State network - $\$180 \times 12 = \$2,160$

Cell: G81

Comment: Police Department Maintenance & Service Contracts:

pest mgt = $\$300 + \$250 \text{ annual termite inspection} = \550

security system = $\$100 \times 4 (\text{evidence room}) + \$40 \times 4 = \$560$

NCIC annual maintenance = $\$700$

Enterpol annual maintenance = $\$15,000$ (records mgt, dispatch, livability, LOTUS notes annual license)

elevator maint = $2220 \times 1.5 = \$3330$

walkie radio maint = $\$10 \times 27 \times 12 \text{ mos} = \3240

housekeeping service = $\$175 \times 52 \times .5 = \4550

stormwater fee (50% of PSB) = $\$100$

HVAC maintenance - $\$1500$

generator maintenance - $\$750$ (split 50/50 w/ Fire Dept)

hood inspection $\$300$

general maint = $\$4000$ - 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
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted								
2	Fund	Account #	Account Description	FY 2008-09	FY 2009-10	FY 2010-11	Notes							
3														
4	General Fund Expenditures													
5														
95			Fire Department											
96														
97	General	104510.5002	Salaries - Superv. & Employees	1,292,425	1,285,192	1,366,206	COLA N/A. Budget based on current rates + an estimated 2% pool available for performance-based adjs effective 1/1/11							
98	General	104510.5003	Salaries - Part Time	92,268	35,626	43,843	incls 780 hours for extra coverage (30hrs/wknd * 26 wknds) from April through September. Offset w/ State Atax.							
99	General	104510.5004	FICA Expense	103,808	101,043	107,869	7.65% of Salaries							
100	General	104510.5005	Retirement Expense	152,772	145,528	162,045	11.53% of salaries for PORS (State mandated increase from 11.05% in FY10). 9.39% of salaries for SCRS.							
101	General	104510.5006	Group Health Insurance	237,139	221,151	247,645	actual FY11 rates from SCLGAG							
102	General	104510.5007	Workers' Compensation	46,349	65,062	46,126	estimated w/ budgeted salaries, current rates by job class & 50% of FY10 credits earned							
103	General	104510.5008	Unemployment Compensation	5,783	-	-								
104	General	104520.5010	Printing & Office Supplies	6,344	8,000	8,000								
105	General	104520.5014	Membership & Dues	1,646	2,000	2,000								
106	General	104520.5015	Meetings & Seminars	513	3,000	3,000								
107	General	104520.5016	Vehicle Fuel & Oil	20,675	25,252	27,500	based on 12 mos usage @ \$3.13/gal UNL & Diesel. Per gallon cost estimated as vendor's best guess (\$2.50) + 25%.							
108	General	104520.5017	Vehicle Maintenance	61,958	40,000	50,000	includes 1 major PM each year + 3 routine (oil change, etc). Oldest truck is a 1999, plus there are 3 purchased in 2003.							
109	General	104520.5020	Electricity & Gas	19,950	17,411	22,706	includes annualized PSB actual plus 5% est. SCE&G rate increase. Added exp for PSB exterior street lighting							
110	General	104520.5021	Telephone & Cable	16,810	32,416	36,108	see attached. Includes internet service for both stations							
111	General	104520.5022	Water & Sewer	6,606	9,620	10,000	includes annualized actual for PSB							
112	General	104520.5025	Non-capital Tools & Equipment	6,449	6,000	6,500	general equipment needs.							
113	General	104520.5026	Maint & Service Contracts	12,721	21,465	29,235	see attached							
114	General	104520.5027	Machinery & Equipment Repair	11,316	9,000	10,000	increased based on actual. Ethanol gas usage impacting small engines/motors							
115	General	104520.5041	Uniforms	20,737	25,000	23,000	reduced slightly based on actual							
116	General	104520.5044	Cleaning & Sanitary Supplies	2,150	5,000	5,000								
117	General	104520.5049	Medical & Lab Supplies	14,374	17,000	17,000								
118	General	104520.5052	LTD Insurance	4,396	5,783	6,148	calculated on FT salaries. Includes a 10% estimated increase							
119	General	104520.5062	Insurance	47,473	69,684	70,468	includes property, liability, underground fuel tank and flood. Estimate a 5% increase pending info from SMIRF.							
120	General	104520.5063	Rents & Leases	6,221	2,500	2,500	Copier/equipment. Deleted rent on storage unit							
121	General	104520.5064	Employee Training	14,717	20,000	17,000	reduced slightly based on actual							
122	General	104520.5065	Professional Services	3,824	3,500	4,160	increase in annual ladder testing fees and addition of annual backflow testing							
123	General	104520.5079	Miscellaneous & Contingency	4,243	7,000	7,000								
124	General	104520.5080	Volunteer Fire Points	4,000	4,000	4,000								
125														
126			Total Fire Department	\$ 2,217,666	\$ 2,187,234	\$ 2,335,058								
127			Change from Prior Year			7%	Increase/(Decrease) from FY10 budget.							
128														

8

Cell: G110

Comment: Fire Dept Telephone & Cable:

Monthly cellular - $\$250 \times 12 = \$3,000$

Monthly wireless cards - $\$56 \times 2 \times 12 = \$1,344$

Qtrly pagers - $\$210 \times 4 = \840

Monthly Nuvox data & phone - $\$1152 \times 12 = \$13,824$

Monthly Chas Co radio fee - $\$25 \times 57 \text{ radios} \times 12 = \$17,100$

Cell: G113

Comment: Fire Department Maintenance & Service Contracts:

pest mgt $\$25/\text{station}/\text{month} = \600

bay door svc contract $\$440 + \$330 = \$770$

Fire alarm monitoring svc both stations = $\$600$

software maintenance = $\$735$

generator maint = $\$750 + \$1100 = \$1850$

elevator maint = $\$2220 \times .5 + 2220 = \3330

contribution to SIFD training facility maint = $\$1000$

walkie radio maint = $\$10 \times 50 \times 12\text{mos} = \6000

sprinkler sys maint = $\$400 \times 2 = \800

hood inspection = $\$300$

HVAC maint = $\$2500$ (50% of PSB) + $\$2000$ for FS2

weekly housekeeping = $\$175 \times 52 \times .5 = \4550

stormwater fee = $\$100$ (1/2 of estimated PSB) + $\$100$ FS2

general maint = $\$4000$ - in past years this has covered HVAC, plumbing and electrical repairs, typewriter maint, fire extinguisher maint, fire boards, AED repairs/maint and bay door repairs

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2008-09	FY 2009-10	FY 2010-11								
3														
4	General Fund Expenditures													
5														
129	Public Works Department													
131	General	104610.5002	Salaries - Superv. & Employees	398,418	441,105	409,701	COLA N/A. Budget based on current rates + an estimated 2% pool available for perf-based adjs effective 1/1/11. Cut 1 CDL position							
132	General	104610.5003	Salaries - Part Time	17	-	-								
133	General	104610.5004	FICA Expense	29,869	33,745	31,342	7.65% of Salaries	FY10 salary/fringe bud included est. for incinerator closing that was not repeated in FY11						
134	General	104610.5005	Retirement Expense	37,527	41,420	38,471	9.39% of Salaries.							
135	General	104610.5006	Group Health Insurance	79,779	77,521	76,605	actual FY11 rates from SCLGAG							
136	General	104610.5007	Workers' Compensation	20,645	30,291	19,441	estimated w/ budgeted salaries, current rates by job class & 50% of FY10 credits earned							
137	General	104610.5008	Unemployment Compensation	1,836	-	-								
138	General	104620.5010	Printing & Office Supplies	425	1,000	1,000								
139	General	104620.5014	Membership & Dues	335	400	400								
140	General	104620.5015	Meetings & Seminars	-	500	500								
141	General	104620.5016	Vehicle Fuel & Oil	65,277	76,645	75,313	based on 12 mos usage @ \$3.13/gal UNL & Diesel. Per gallon cost estimated as vendor's best guess (\$2.50) + 25%.							
142	General	104620.5017	Vehicle Maintenance	84,474	94,338	85,000	FY10 budget included a provision for extra expense related to the incinerator closing. This has been removed for FY11.							
143	General	104620.5020	Electricity & Gas	69,125	67,000	72,906	based on most recent 12 month actual plus a 5% rate increase per SCE&G							
144	General	104620.5021	Telephone & Cable	5,934	9,605	7,500	based on most recent 12 month actual							
145	General	104620.5022	Water & Sewer	2,944	2,400	3,500	increased based on actual							
146	General	104620.5025	Non-capital Tools & Equipment	1,335	2,000	2,000								
147	General	104620.5026	Maint & Service Contracts	4,343	5,608	5,000								
148	General	104620.5027	Machinery & Equipment Repair	4,366	4,000	5,000	increased to cover higher number of City-owned drainage pumps							
149	General	104620.5041	Uniforms	5,893	6,000	6,000								
150	General	104620.5044	Cleaning & Sanitary Supplies	1,492	2,000	2,000								
151	General	104620.5049	Medical & Lab Supplies	3,190	3,000	3,000								
152	General	104620.5052	LTD Insurance	1,314	1,985	1,844	calculated on FT salaries							
153	General	104620.5054	Street Signs	3,319	4,000	4,000								
154	General	104620.5062	Insurance	30,629	34,288	31,414	includes property, liability, underground fuel tank and flood. Estimate a 5% increase pending info from SMIRF.							
155	General	104620.5063	Rents & Leases	190	500	500								
156	General	104620.5064	Employee Training	-	1,900	1,900								
157	General	104620.5065	Professional Services	800	1,000	3,000	testing of underground storage tanks. Added \$2000 annual stormwater management fee							
158	General	104620.5066	Temporary Labor	143,678	146,890	162,614	average 6 temps, 5 days a week, \$13.03 per hour. Hrly rate up fr \$11.77 due to minimum wage increase. 50% of this expense is offset with a transfer in (included as General Fund Revenue) from the Municipal Accommodations Fee Fund							
159														
160	General	104620.5067	Contracted Services	32,080	30,000	37,000	fee paid for yard debris taken to 4B dumpsite in Mt. P. Cost is \$74/17yd truckload. Last 12 mos actual = 500 truckloads.							
161	General	104620.5079	Miscellaneous & Contingency	978	1,250	1,250								
162	General	104620.5089	Garbage Cart Procurement	6,572	6,600	6,600	approximately 100 carts at \$66 each							
163	Total Public Works			\$ 1,036,784	\$ 1,126,990	\$ 1,094,801								
164	Change from Prior Year					-3%	Increase/(Decrease) from FY10 budget							

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2008-09	FY 2009-10	FY 2010-11								
3														
4	General Fund Expenditures													
5														
165	Building and Planning Department													
166														
167	General	104710.5002	Salaries - Superv. & Employees	179,794	188,033	192,438	COLA N/A. Budget based on current rates + an estimated 2% pool available for performance-based adjs effective 1/1/11							
168	General	104710.5004	FICA Expense	13,186	14,385	14,722	7.65% of Salaries							
169	General	104710.5005	Retirement Expense	17,031	17,656	18,070	9.39% of Salaries for SCRS.							
170	General	104710.5006	Group Health Insurance	33,759	32,384	36,238	actual FY11 rates from SCLGAG							
171	General	104710.5007	Workers' Compensation	4,113	5,981	4,232	estimated w/ budgeted salaries, current rates by job class & 50% of FY10 credits earned							
172	General	104710.5008	Unemployment Compensation	-	-	-								
173	General	104720.5010	Printing & Office Supplies	8,100	10,500	10,500								
174	General	104720.5014	Memberships & Dues	489	1,000	1,500	increased based on actual							
175	General	104720.5015	Meetings & Seminars	109	1,000	1,000								
176	General	104720.5016	Vehicle Fuel & Oil	4,201	2,651	5,049	FY10 budget failed to include fuel for Director's vehicle							
177	General	104720.5017	Vehicle Maintenance	127	1,000	1,000								
178	General	104720.5020	Electricity & Gas	2,054	3,750	3,202	based on most recent 12 month actual plus a 5% rate incr per SCE&G. Add a provision for add'l space in Chall							
179	General	104720.5021	Telephone & Cable	7,433	8,200	5,330	based on most recent 12 month actual. No more pagers.							
180	General	104720.5022	Water & Sewer	758	1,320	1,320	estimated using 6 mos in current building and 6 mos in City Hall							
181	General	104720.5025	Non-capital Tools & Equipment	198	500	500	to cover miscellaneous replacement equipment							
182	General	104720.5026	Maint & Service Contracts	3,224	4,940	5,540	incl housekpng and pest control for 6 mos in current building and 6 mos at City Hall. Also HVAC svc contracts							
183	General	104720.5027	Machinery & Equipment Repair	-	500	500								
184	General	104720.5041	Uniforms	438	750	750								
185	General	104720.5044	Cleaning & Sanitary Supplies	528	500	500								
186	General	104720.5049	Medical & Lab	122	150	300	increased based on actual							
187	General	104720.5052	LTD Insurance	595	846	866	calculated on FT salaries.							
188	General	104720.5062	Insurance	7,279	10,180	5,135	includes prop, liab and flood (contents only) on current location for 12 mos Included a 5% rate increase							
189	General	104720.5063	Rents & Leases	1,942	3,180	3,180	\$1500 copier rent plus \$1680 for 10'x20' storage unit for archived plans, etc.							
190	General	104720.5064	Employee Training	856	2,500	2,500								
191	General	104720.5065	Professional Services	7,433	13,000	9,000	Prog support (\$6000), flood ltr (\$3000)							
192	General	104720.5079	Miscellaneous & Contingency	317	750	750								
193														
194	Total Building & Planning			\$ 294,088	\$ 325,656	\$ 324,121								
195	Change from Prior Year					-0.5%	Increase/(Decrease) from FY10 budget							
196														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2008-09	FY 2009-10	FY 2010-11								
3														
4	General Fund Expenditures													
5														
197	Recreation Department													
198														
199	General	104810.5002	Salaries - Superv. & Employees	268,141	280,586	284,477	COLA N/A. Budget based on current rates + an estimated 2% pool available for performance-based adjs effective 1/1/11							
200	General	104810.5003	Salaries - Part Time & Instructors	126,963	143,464	143,464	Staffing for athletics, weekends, spec events, grounds & maint assist, camp counselors, scorekeepers, officials, etc.							
201	General	104810.5004	FICA Expense	30,022	32,440	32,737	7.65% of Salaries							
202	General	104810.5005	Retirement Expense	28,210	26,347	28,782	9.39% of Salaries for SCRS. Includes provision for regular PT emps that participate in the retirement system							
203	General	104810.5006	Group Health Insurance	51,896	48,559	48,153	actual FY11 rates from SCLGAG							
204	General	104810.5007	Workers' Compensation	8,096	10,107	7,033	estimated w/ budgeted salaries, current rates by job class & 50% of FY10 credits earned							
205	General	104810.5008	Unemployment Compensation	93	-	-								
206	General	104820.5010	Printing & Office Supplies	9,459	9,500	9,500	increased slightly - includes the printing of 2000 activity guides 3 times per year.							
207	General	104820.5014	Memberships & Dues	1,285	1,600	1,600								
208	General	104820.5015	Meetings & Seminars	1,577	2,000	2,000								
209	General	104820.5016	Vehicle Fuel & Oil	3,637	4,419	4,938	based on 12 mos usage @ \$3.13/gal UNL & Diesel. Per gallon cost estimated as vendor's best guess (\$2.50) + 25%.							
210	General	104820.5017	Vehicle Maintenance	1,116	1,200	2,400	increase to repair non-working A/C in Explorer							
211	General	104820.5020	Electricity & Gas	32,527	36,500	37,277	based on most recent 12 month actual plus a 5% rate increase per SCE&G							
212	General	104820.5021	Telephone & Cable	8,903	9,200	11,100	increased based on actual. Now includes internet access via Nuvox							
213	General	104820.5022	Water & Sewer	3,819	4,500	4,800	increased based on last 12 months actual							
214	General	104820.5025	Non-capital Tools & Equipment	2,939	2,000	2,000								
215	General	104820.5026	Maint & Service Contracts	32,422	21,800	30,000	increased based on actual. Includes expenses related to cardio equip, ballfield lights, HVAC, fields and building							
216	General	104820.5027	Machinery & Equipment Repair	2,954	2,500	2,500	increased slightly based on 12-month actual. Aging equipment							
217	General	104820.5041	Uniforms	1,539	1,950	1,950								
218	General	104820.5044	Cleaning & Sanitary Supplies	3,461	3,550	4,500	increased slightly based on 12-month actual. Facility hours and usage continue to increase.							
219	General	104820.5049	Medical & Lab Supplies	806	1,000	1,000	increased based on actual - includes all first aid supplies							
220	General	104820.5052	LTD Insurance	902	1,263	1,280	calculated on FT salaries.							
221	General	104820.5062	Insurance	28,414	31,943	31,306	includes property, liability and flood with a 5% estimated increase pending info from SMIRF							
222	General	104820.5063	Rents & Leases	3,439	4,000	4,000	Copier, Port-a-john, Pest control, Pay phone & Helium tank							
223	General	104820.5064	Employee Training	2,542	3,300	3,300	Seminars, workshops and employee wellness program							
224	General	104820.5079	Miscellaneous & Contingency	3,605	4,500	4,500								
225														
226	Recreation Program / Instruction Expense													
227	General	104830.5088	5 & Under Groups	569	750	750								
228	General	104830.5091	Programs	2,376	2,500	2,500	Includes gymnastics, tennis, TKD, exercise, fencing, etc.							
229	General	104830.5092	Special Activities/Events	16,377	19,500	19,500								
230	General	104830.5093	Summer Camps	12,244	12,000	12,000								
231	General	104830.5095	Theme Activities	1,863	2,000	2,000	Includes specialty camps such as AJ Basketball, volleyball clinic, soccer clinic							
232	General	104830.5096	Middle School Dances	5,922	8,000	8,000								
233	General	104830.5097	Adult Sports	15,045	14,000	14,000								
234	General	104830.5098	Youth Sports	27,795	27,000	27,000								
235	General	104830.5099	Keenagers	2,677	3,000	3,000								
236														
237	Total Recreation Department			\$ 743,633	\$ 776,978	\$ 793,348								
238	Change from Prior Year						2% Increase/(Decrease) from FY10 budget							

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2008-09	FY 2009-10	FY 2010-11								
3														
4	General Fund Expenditures													
5														
239	Judicial and Legal													
240														
241	General	104910.5002	Salaries - Employees	\$ 50,171	\$ 50,407	\$ 51,333	COLA N/A. Budget based on current rates + an estimated 2% pool avail for performance-based adjs effective 1/1/11							
242	General	104910.5003	Salaries - Part Time	21,057	21,210	21,000	Judge Harper and Judge Molony.							
243	General	104910.5004	FICA Expense	5,368	5,479	5,533	7.65% of Salaries							
244	General	104910.5005	Retirement Expense	6,668	6,725	6,792	9.39% of Salaries for SCRS.							
245	General	104910.5006	Group Health Insurance	7,075	6,577	6,879	actual FY11 rates from SCLGAG							
246	General	104910.5007	Worker's Compensation	1,707	1,987	1,387	estimated w/ budgeted salaries, current rates by job class & 50% of FY10 credits earned							
247	General	104920.5010	Printing & Office Supplies	2,769	5,000	5,000								
248	General	104920.5013	Bank Service Charges	306	700	700								
249	General	104920.5014	Memberships & Dues	190	300	400	increased based on actual							
250	General	104920.5015	Meetings & Seminars	908	1,000	1,000								
251	General	104920.5021	Telephone & Cable	2,586	3,900	3,600	based on most recent 12 mos actual. No more pager.							
252	General	104920.5025	Non-capital Tools & Equipment	393	200	200								
253	General	104920.5026	Maint & Service Contracts	3,757	4,050	5,440	Annual court system update = \$3800, Jury database \$540, NRVC printing program = \$600, 2nd Language interpreter service \$500							
254		104920.5052	LTD Insurance	167	227	231	calculated on FT salaries.							
255	General	104920.5062	Insurance	421	573	573								
256	General	104920.5064	Employee Training	2,465	3,500	3,500								
257	General	104920.5065	Professional Services	30,371	38,000	45,500	latest 12 months actual = \$48,684, average for the past 3 fiscal years is \$37,259							
258	General	104920.5079	Miscellaneous & Contingency	954	600	600								
259														
260	Total Judicial and Legal			\$ 137,335	\$ 150,434	\$ 159,668								
261	Change from Prior Year					6%	Increase/(Decrease) from FY10 budget							
262														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2008-09	FY 2009-10	FY 2010-11								
3														
4	General Fund Expenditures													
5														
263	Parking Meter Department													
264														
265	General	105710.5003	Salaries - Part Time	\$ 14,452	\$ 38,480	\$ 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							
266	General	105710.5004	FICA Expense	1,007	2,944	2,180	7.65% of Salaries							
267	General	105710.5005	Retirement Expense	-	-	-								
268	General	105710.5007	Workers' Compensation	-	1,305	672	Estimated w/ budgeted salaries, current rates by job class & 50% of FY10 credits earned							
269	General	105720.5010	Printing & Office Supplies	-	-	-								
270	General	105720.5025	Non-capital Tools & Equipment	-	-	-								
271	General	105720.5026	Maint & Service Contracts	-	-	-	Operating expense budget transferred to Muni Accommodations Fee Budget							
272	General	105720.5027	Machinery & Equipment Repair	-	-	-								
273	General	105720.5062	Insurance	-	-	-								
274	General	105720.5065	Professional Services	-	-	-								
275	General	105720.5079	Miscellaneous & Contingency	-	-	-								
276	General	105720.5085	Capital Outlay	-	-	-								
277														
278														
279	Total Parking Meter Dept			\$ 15,459	\$ 42,729	\$ 31,352								
280	Change from Prior Year					-27%	Increase/(Decrease) from FY10 budget							
281														
282														
283														
284	TOTAL GENERAL FUND EXPENDITURES			\$ 7,383,965	\$ 7,991,025	\$ 8,317,113								
285	Change from Prior Year					4.1%	Increase/(Decrease) from FY10 budget							
286														
287	General Fund Transfers Out:													
288		103900.5906	To Marina Debt Service		53,982	-								
289		103900.5901	To Capital Projects - Budget	71,415	22,975	30,384								
290		103900.5901	To Capital Projects - millage for PSB	589,549										
291		103900.5901	To Capital Projects - year end gains	250,000										
292		103900.5901	To Disaster Rec Fund - year end gains	39,733										
293														
294	TOTAL GENERAL FUND EXP & TRANS			\$ 8,334,662	\$ 8,067,982	\$ 8,347,497								
295	Change from Prior Year					3.5%	Increase/(Decrease) from FY10 budget							
296														
297	TOTAL GENERAL FUND REVENUES			\$ 8,143,677	\$ 8,067,982	\$ 8,347,496								
298	Change from Prior Year													
299														
300	GENERAL FUND SURPLUS / (DEFICIT)			\$ (190,985)	\$ (0)	\$ (0)								