

**Personnel Committee**  
8:30 a.m., Tuesday, May 7, 2019  
City Hall Conference Room  
1207 Palm Boulevard, Isle of Palms, South Carolina

**AGENDA**

1. Call to order and acknowledgement that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.
2. **Approval of Previous Meetings' Minutes**  
Regular meeting of April 2, 2019
3. **Citizens' Comments**
4. **Old Business**
  - A. Status of the hiring process for the City Administrator and Assistant Public Works Director
  - B. Update on *ad hoc* committees for standing committees
  - C. Status of boards and commissions criteria and selection process
  - D. Discussion of launching a comprehensive Strategic Planning process in 2019
  - E. Discussion of establishing a Director of Human Resources position and potential budgetary impact
  - F. Discussion of the FY20 Version 3 budgets for General Government and the Building Department

5. **New Business**

6. **Miscellaneous Business**

**Next Meeting Date:** 8:30 a.m., Tuesday, June 4, 2019 in the Conference Room

7. **Executive Session**

Executive Session in accordance with S.C. Code Section 30-4-70(a)(1)

Upon returning to open session, the Committee may take action on matters discussed in Executive Session.

8. **Adjournment**

## PERSONNEL COMMITTEE

5:00 p.m., Tuesday, April 2, 2019

The regular meeting of the Personnel Committee was held at 5:00 p.m., Tuesday April 2, 2019 in the City Hall Conference Room, 1207 Palm Boulevard, Isle of Palms, South Carolina. Attending the meeting were Councilmembers Ferencz and Rice, Chair Moye, Interim Administrator Fragoso and Clerk Copeland; a quorum of the Committee was present to conduct business.

1. Chair Moye called the meeting to order at 5:17 p.m. and acknowledged that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.

### 2. Approval of Previous Meeting's Minutes

**MOTION: Councilmember Ferencz moved to approve the minutes of the regular meeting of February 11, 2019 as submitted; Councilmember Rice seconded and the motion PASSED UNANIMOUSLY.**

3. Citizens' Comments – none

### 4. Old Business

#### A. Consideration of potential candidates for Chief of Police

The Chair chose to identify the candidates as A through J to maintain their anonymity at this point in the process. He noted that reservations were expressed about candidates C and D and their level commitment in terms of why they wanted to come to the Isle of Palms.

**MOTION: Councilmember Rice moved to instruct staff to invite candidates A through E to the City for personal interviews for the position of Chief of Police; Chair Moye seconded.**

Councilmember Ferencz noted that the community served by Candidate C was extremely small; she also stated that she thought Candidate F was stronger than Candidate B.

Chair Moye said that, based on the criteria used to rank the candidates and the input from Councilmembers, Candidate B was clearly Number Two. The Chair said that he did not see anything in the information provided that would be considered "a red flag"; he added that an excellent article about this candidate was on-line.

Councilmember Ferencz stated that she did not want to lose Candidate F; she commented that two (2) of the top five (5) candidates were also selected by The Mercer Group.

For the Chair, the surprising factor was that so few of Mercer's choices were included in the resumes sent to Council for their consideration.

**VOTE: The motion PASSED UNANIMOUSLY.**

When Councilmember Rice asked about a timeline for filling the Police Chief's position, the Interim Administrator said that the personal interviews would take place the week of April 15<sup>th</sup> and that only two (2) candidates should be interviewed in one (1) day. She indicated that the goal was to

distribute the interview schedule to Council by Friday, April 5<sup>th</sup>, and, if agreement can be reached, a recommendation could be made to Council on April 23<sup>rd</sup> or April 30<sup>th</sup> at a Special Meeting.

Chair Moye envisioned the interviews to be conducted by two (2) panels of three (3) persons with one (1) person asking the questions and the other two (2) taking notes; the panels would be composed of a law enforcement expert, the Personnel Committee and the Public Safety Committee.

After the interviews, the Interim Administrator opined that the candidate should go to the Public Safety Building to meet and talk with the personnel on duty who would also provide feedback to the Personnel Committee should be conducted before the interviews.

The consensus was that the Mayor should be a part of the interview panels.

Chair Moye explained that the interview guide would have scores for each question; therefore, the total would rank the candidates objectively and reduce the number of candidate(s) that the Committee would recommend to Council.

Councilmember Ferencz told the Committee that the Mayor was very firm about having citizens meet the top candidates.

Both Chair Moye and Councilmember Rice remembered the Mayor saying that this job had to be done as quickly as possible and that time would not allow for a “meet and greet” with the residents.

Councilmember Ferencz stated that, in a conversation with the Mayor yesterday, he had been insistent that the residents get to meet the prospects for the Chief’s position.

Chair Moye commented that going from five (5) to three (3) was an unnecessary step; he expected all five (5) candidates to meet with the Police Department and interested residents. On the subject of meeting with the public, the Chair thought that, since a couple of the candidates live relatively close by, meeting the public would place an additional burden on them especially since this is happening somewhat “last minute”.

Councilmember Rice did not think the Committee would gain anything by introducing the candidates to members of the community and that it would only “muddy the water”. When she noted that Council had been elected to make this kind of decision, Councilmember Ferencz added that this Council had also pledged to be transparent.

Since the Committee has selected its five (5) finalists, Chair Moye thought the time had come to make the candidates’ names public; he understood that, once the finalists were chosen, their names would be announced to the public. After more discussion, the Chair suggested that a short and informal “meet and greet” could be a part of their day on the island, and the balance of the Committee agreed. Details were left to staff to handle.

**B. Status of the hiring process for the City Administrator and Assistant Public Works Director**

HR Officer Degroot told the Committee one hundred twenty-four (124) people have responded the search for a new City Administrator position, and emails were sent to all. Some of the candidates were sent the assessment, and the deadline for submission was midnight on Sunday, April 7<sup>th</sup>. Once they have been received, she will meet with Chairman Moye. For the Public Works

position, the City received one hundred nine (109) resumes; the names are being entered into a database as they are sorted based on their qualifications to perform the job. As with the City Administrator, each candidate was sent email thanking him or her for applying, and those who meet the qualifications would be sent the employment assessment to complete. Upon receipt of the assessment, the top candidates would be selected and invited to interview.

When Councilmember Ferencz asked how the Committee wanted to address the issue of holding a “meet and greet” with the residents.

Councilmember Rice did not think the Committee would gain anything from holding an event to introduce the candidates to the residents; to which Councilmember Ferencz stated that to allow them to meet residents would be a signal of complete transparency. Councilmember Rice opined that the members of Council were elected to make this type on the behalf of the residents.

Responding to Councilmember Rice’s question about the process for selecting the Assistant Public Works Director, HR Officer DeGroot said that, after the assessments come back and the scores compiled, the top candidates would be selected. The top candidates would be interviewed by Director Pitts and the Building and Licensing Director Kerr; the final selection would be made Made by Director Pitts and the HR Officer.

**C. Update on *ad hoc* Committees for standing committees**

Interim Administrator Fragoso said that she did not have an update on *ad hoc* committees, other than to say that no standing committee has brought anything to her nor has she been approached by a committee chair with a request for assistance to get something done.

Councilmember Ferencz noted that the Committee had not come up with a process for getting residents to serve on an *ad hoc* committee; she did not want to find a project appropriate for such a committee, and the Personnel Committee did not have a process to attract candidates.

Councilmember Rice remembered that the Mayor would select residents to volunteer a task force.

The Interim Administrator recalled asking every committee if they could use an *ad hoc* committee gather data about a subject, and all said no.

**D. Status of boards and commissions criteria and selection process**

Interim Administrator Fragoso said that she did not have anything to bring to the Committee, but she was calling other municipalities to find out the how they choose these committee chairs. She told the Committee that she would have something for them to review very soon.

**E. Discussion of launching a comprehensive Strategic Planning process in 2019**

Councilmember Ferencz asked if money was in the FY20 budget to support this project.

Interim Administrator Fragoso replied that at this moment no money in the FY20 budget, to support this initiative but she wanted the Personnel Committee to ask that ten thousand dollars (\$10,000) be added for this task. She reported that she has contacted the department head at the College of Charleston; she stated that they do this type of work routinely and asked for their assistance for the City of Isle of Palms. She has learned that the first step was to find out what

the residents thought should be the first priority for the City and to rank any other additions or changes they want to see. In that light, she has been working on a Citizens' Satisfaction survey and studying one such survey from the Joseph P. Riley Center.

Councilmember Rice expressed her full support for this initiative; she was aware that the City needed a Strategic Plan and probably needed it a couple of years ago. She asked for some type of timeline.

The Interim Administrator stated that this work could take two to three (2 – 3) years and would be an ongoing process, and the survey will help to assess what the citizens find important to them. When completed, it should be a guide to future City Councilmembers with short-term and long-term goals to incorporate into the budget.

Interim Administrator Fragoso stated that the Riley Center has not yet officially announced their participation in this project.

**F. Discussion of establishing a Director of Human Resources potential and potential**

Councilmember Ferencz stated that this was a placeholder meant to include in the budget, but she did not know what figures to reserve for the position.

Councilmember Rice opined that the Committee has so much going on right now, and she thought the Committee was jumping the gun with this position.

Chair Moyer stated that this position was not just hiring new personnel; the City needs this desperately. In his opinion, the City has not had any strategic resources and the need was "incredibly acute." He proceeded saying that this position was a strategic part of the City's infrastructure to put the right people in place and to support them.

A new job description would have to be written to describe the duties of the position, and Councilmember Ferencz stated that she would call local municipalities to get some idea of the salaries being paid for this position.

**G. Discussion of the FY20 budget for General Government and the Building Department**

The Interim Administrator said that no changes were made to the Mayor and Council budget.

Councilmember Ferencz commented about the increase in health insurance for Mayor and Council has increased dramatically and asked why.

The Interim, Administrator stated that today nearly every member of Council was enrolled in the Stat Health Plan, and the number she was looking was the City's portion of the premiums. Since this is an election year, changes were possible.

For General Government, no changes were made to the budget since the Committee reviewed it last, but Interim Administrator Fragoso did want to point out several lines. She directed the Committee's attention to line 83 Tourism Promotion Expenditure that included the amount that must be paid to the Charleston Visitors Bureau, the t-shirt promotion and website maintenance. On the General Government Bonded Debt Service, he funds identified on line 15 are the Public

Safety Building and Recreation Bond bond payments and the debt service for the bond the City will get for Phase III drainage. Employee training was comprised to the tuition reimbursement funds for employees who get additional education in their field and often leading to a college degree. Also included in that line was five thousand dollars (\$5,000) for ongoing employee training; she asked the Committee to approve an additional five thousand dollars (\$5,000) for Line training aimed at department heads and City Hall staff using a program she and HR Officer DeGroot were crafting.

Moving to Line 34 Professional Services, funding for the annual audit, credit checks on potential employees, codification updates, and the on-line draft dashboard providing transparency for certain City finances can be found; an addition for which the City did not yet have a price is the new employee evaluation tool. The Interim Administrator and Treasurer were suggesting that the funds for the grant writer from General Fund-General Government, Contracted Services to be transferred to tourism funds; since the grant funding would be for drainage, she and the Treasurer can make a sound argument to substantiate the move if it were questioned.

When asked about the placeholder for the Director of Human Resources, the Interim Administrator stated that all ninety-two (92) positions were included in the Wages and Salaries lines for each department. From discussions at the budget workshop, staff will be evaluating the vacant positions to determine if it needs to be filled.

In the Building Department budget were funds for software that would track short-term rental properties to be sure that the City has permitted each one (1) and that they were paying all applicable taxes for short-term rentals.

In the Court budget, no changes have been made to it since the last review.

5

Councilmember Rice asked if funding was included in the budget for the anti-litter campaign "Pack it in and Pack it out".

The Interim Administrator said that no funds were identified for that purpose, but she thought it could be added to the State ATAX or Muni ATAX fund.

5. **New Business** – none
6. **Miscellaneous Business** – none

Next Meeting Date: 8:30 Tuesday, May 7, 2019, City Hal Conference Room

7. **Executive Session** – not needed
8. **Adjournment**

**MOTION: Councilmember Rice moved to adjourn the meeting at 6:23 p.m.;**  
**Councilmember Ferencz seconded and the motion PASSED UNANIMOUSLY.**

Respectfully submitted:

Marie Copeland  
City Clerk

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	<b>CITY OF ISLE OF PALMS - MAYOR &amp; COUNCIL - EXPENDITURE DETAIL - ALL FUNDS - BUDGET DRAFT #3</b>																		
2	<b>GL Number</b>	<b>Description</b>	<b>DEPT</b>	<b>ACTUAL FY14</b>	<b>ACTUAL FY15</b>	<b>ACTUAL FY16</b>	<b>ACTUAL FY17</b>	<b>ACTUAL FY18</b>	<b>BUDGET FY19</b>	<b>YTD As Of 12/31/2018</b>	<b>Jan-Dec 2018</b>	<b>FORECAST FY19</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD EXP</b>	<b>BUDGET FY20</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD</b>	<b>FORECAST FY21</b>	<b>FORECAST FY22</b>	<b>FORECAST FY23</b>	<b>FORECAST FY24</b>
3																			
4																			
5	<b>GENERAL FUND - MAYOR &amp; COUNCIL</b>																		
6	10-4010.5001	SALARIES & WAGES	M&C	17,338	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	-	17,000	-	17,000	17,000	17,000	17,000
7	10-4010.5004	FICA EXPENSE	M&C	1,326	1,301	1,301	1,301	1,301	1,301	1,184	1,184	1,301	0	1,301	(1)	1,301	1,301	1,301	1,301
8	10-4010.5005	RETIREMENT EXPENSE	M&C	1,202	1,366	1,383	1,272	1,053	2,475	2,038	1,600	2,475	0	2,645	170	2,815	2,985	3,155	3,155
9	10-4010.5006	GROUP HEALTH INSURANCE	M&C	39,859	48,329	45,562	42,633	72,222	87,398	42,855	93,825	89,025	1,627	96,103	8,705	103,791	112,095	121,062	130,747
10	10-4010.5007	WORKERS' COMPENSATION	M&C	240	255	654	399	379	475	220	379	448	(27)	456	(19)	456	456	456	456
11		<b>Subtotal MAYOR &amp; COUNCIL Wages &amp; Fringe:</b>		<b>59,965</b>	<b>68,250</b>	<b>65,899</b>	<b>62,604</b>	<b>91,955</b>	<b>108,649</b>	<b>63,298</b>	<b>113,989</b>	<b>110,250</b>	<b>1,601</b>	<b>117,505</b>	<b>8,856</b>	<b>125,363</b>	<b>133,836</b>	<b>142,974</b>	<b>152,659</b>
12		<b>% Increase/(Decrease) from Prior Year</b>			<b>14%</b>	<b>-3%</b>	<b>-5%</b>	<b>47%</b>	<b>18%</b>			<b>20%</b>		<b>7%</b>		<b>7%</b>	<b>7%</b>	<b>7%</b>	<b>7%</b>
13																			
14	10-4020.5010	PRINT AND OFFICE SUPPLIES	M&C	411	172	666	658	2,053	700	215	1,936	700	-	2,100	1,400	700	2,100	700	2,100
15	10-4020.5014	MEMBERSHIP AND DUES	M&C	-	-	50	50	-	50	-	-	-	(50)	-	(50)	-	-	-	-
16	10-4020.5015	MEETINGS AND SEMINARS	M&C	8,415	9,132	9,681	6,651	14,033	9,000	1,723	9,636	9,000	-	12,000	3,000	12,000	12,000	12,000	12,000
17	10-4020.5016	VEHICLE, FUEL & OIL	M&C	-	144	-	-	-	250	-	-	-	(250)	-	(250)	-	-	-	-
18	10-4020.5021	TELEPHONE/CABLE	M&C	1,125	1,056	1,152	2,977	2,719	3,672	977	2,399	2,500	(1,172)	-	(3,672)	-	-	-	-
19	10-4020.5062	INSURANCE	M&C	2,057	1,925	2,003	1,999	1,999	2,038	1,940	2,000	2,038	-	2,100	62	2,142	2,185	2,229	2,273
20	10-4020.5079	MISCELLANEOUS	M&C	4,372	3,620	5,612	4,504	4,448	4,500	4,242	4,280	4,500	-	4,500	-	4,500	4,500	4,500	4,500
21	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	M&C	2,250	1,423	1,415	2,319	21,801	4,000	1,380	4,328	4,000	-	4,000	-	4,000	4,000	4,000	4,000
22		<b>Subtotal MAYOR &amp; COUNCIL Operating Expen</b>		<b>18,631</b>	<b>17,471</b>	<b>20,579</b>	<b>19,158</b>	<b>47,053</b>	<b>24,210</b>	<b>10,478</b>	<b>24,580</b>	<b>22,738</b>	<b>(1,472)</b>	<b>24,700</b>	<b>490</b>	<b>23,342</b>	<b>24,785</b>	<b>23,429</b>	<b>24,873</b>
23		<b>% Increase/(Decrease) from Prior Year</b>			<b>-6%</b>	<b>18%</b>	<b>-7%</b>	<b>146%</b>	<b>-49%</b>			<b>-52%</b>		<b>9%</b>		<b>-5%</b>	<b>6%</b>	<b>-5%</b>	<b>6%</b>
24																			
25		<b>TOTAL GENERAL FUND MAYOR &amp; COUNCIL</b>		<b>78,595</b>	<b>85,721</b>	<b>86,478</b>	<b>81,762</b>	<b>139,008</b>	<b>132,859</b>	<b>73,776</b>	<b>138,569</b>	<b>132,988</b>	<b>129</b>	<b>142,205</b>	<b>9,346</b>	<b>148,705</b>	<b>158,621</b>	<b>166,402</b>	<b>177,532</b>
26		<b>% Increase/(Decrease) from Prior Year</b>			<b>9%</b>	<b>1%</b>	<b>-5%</b>	<b>70%</b>	<b>-4%</b>			<b>-4%</b>		<b>7%</b>		<b>5%</b>	<b>7%</b>	<b>5%</b>	<b>7%</b>
27																			

	T	U
1	<b>CITY OF ISLE OF PALMS - MAYOR &amp; COUNCIL - EXPENDITURE DETAIL - ALL FUNDS - BUDGET DRAFT #3</b>	
2	NOTES	
3		
4		
5	<b>GENERAL FUND - MAYOR &amp; COUNCIL</b>	
6	SALARIES & WAGES	-
7	FICA EXPENSE	FICA rate is 7.65%
8	RETIREMENT EXPENSE	SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
9	GROUP HEALTH INSURANCE	FY20 based on PEBA rates + 8% increase effective 1/1/20. Forecast 8% annual increase.
10	WORKERS' COMPENSATION	-
11		
12		
13		
14	PRINT AND OFFICE SUPPLIES	Extra cost in election years due to changing letterhead
15	MEMBERSHIP AND DUES	-
16	MEETINGS AND SEMINARS	MASC conferences and Statehouse meetings. Increased \$3,000 annually for Ways & Means & City Council security.
17	VEHICLE, FUEL & OIL	-
18	TELEPHONE/CABLE	Mayor Carroll is not seeking reimbursement of his phone expenses
19	INSURANCE	-
20	MISCELLANEOUS	-
21	CITIZENS & EMPLOYEE SERVICES	-
22		
23		
24		
25		
26		
27		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	<b>CITY OF ISLE OF PALMS - GENERAL GOVERNMENT AND BONDED DEBT SERVICE - EXPENDITURE DETAIL - ALL FUNDS - BUDGET DRAFT #3</b>																		
2	<b>GL Number</b>	<b>Description</b>	<b>DEPT</b>	<b>ACTUAL FY14</b>	<b>ACTUAL FY15</b>	<b>ACTUAL FY16</b>	<b>ACTUAL FY17</b>	<b>ACTUAL FY18</b>	<b>BUDGET FY19</b>	<b>YTD As Of 12/31/2018</b>	<b>Jan-Dec 2018</b>	<b>FORECAST FY19</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD EXP</b>	<b>BUDGET FY20</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD</b>	<b>FORECAST FY21</b>	<b>FORECAST FY22</b>	<b>FORECAST FY23</b>	<b>FORECAST FY24</b>
3																			
4		<b>GENERAL FUND - GENERAL GOVERNMENT</b>																	
5	10-4110.5001	SALARIES & WAGES	GG	330,341	347,914	369,643	420,062	476,309	484,563	231,815	489,451	485,393	830	489,754	5,191	501,998	514,548	527,411	540,597
6	10-4110.5002	OVERTIME WAGES	GG	7,298	9,425	9,396	11,073	16,562	9,278	7,137	13,763	4,030	(5,248)	4,504	(4,774)	4,617	4,732	4,850	4,972
7	10-4110.5003	PART-TIME WAGES	GG	-	-	-	337	619	-	-	-	-	-	-	-	-	-	-	-
8	10-4110.5004	FICA EXPENSE	GG	24,965	26,365	27,568	31,385	36,086	37,779	17,675	37,324	37,441	(338)	37,811	32	38,756	39,725	40,718	41,736
9	10-4110.5005	RETIREMENT EXPENSE	GG	35,835	39,340	42,243	51,332	62,907	71,903	34,939	66,594	71,260	(643)	76,907	5,004	83,895	91,186	98,788	101,257
10	10-4110.5006	GROUP HEALTH INSURANCE	GG	28,660	29,636	31,016	32,743	44,251	43,490	20,416	42,259	48,436	4,946	46,324	2,834	50,030	54,032	58,355	63,023
11	10-4110.5007	WORKMEN'S COMPENSATION	GG	3,163	3,775	4,509	5,247	4,330	5,370	2,516	4,340	5,370	-	5,777	407	5,921	6,069	6,221	6,377
12		<b>Subtotal GEN GOV'T Wages &amp; Fringes</b>		<b>430,261</b>	<b>456,454</b>	<b>484,375</b>	<b>552,178</b>	<b>641,064</b>	<b>652,383</b>	<b>314,497</b>	<b>653,732</b>	<b>651,930</b>	<b>(453)</b>	<b>661,076</b>	<b>8,693</b>	<b>685,217</b>	<b>710,292</b>	<b>736,344</b>	<b>757,962</b>
13		<b>% Increase/(Decrease) from Prior Year</b>			<b>6%</b>	<b>6%</b>	<b>14%</b>	<b>16%</b>	<b>2%</b>			<b>2%</b>		<b>1%</b>		<b>4%</b>	<b>4%</b>	<b>4%</b>	<b>3%</b>
14																			
15	10-4120.5009	DEBT SERVICE - PRINCIPAL	GG	421,000	474,000	486,000	518,000	526,000	536,000	-	526,000	536,000	-	686,000	150,000	723,240	732,690	744,357	628,251
16	10-4120.5010	PRINT AND OFFICE SUPPLIES	GG	13,047	10,609	10,773	10,783	10,749	11,000	3,220	7,737	11,000	-	11,000	-	11,000	11,000	11,000	11,000
17	10-4120.5011	DEBT SERVICE - INTEREST	GG	309,957	286,314	286,133	215,389	203,348	185,754	92,877	194,551	185,754	-	323,983	138,229	300,645	275,936	250,935	225,595
18	10-4120.5013	BANK SERVICE CHARGES	GG	4,631	5,632	5,531	6,171	6,386	7,000	2,777	5,222	7,000	-	7,000	-	7,000	7,000	7,000	7,000
19	10-4120.5014	MEMBERSHIP AND DUES	GG	3,920	4,446	5,134	5,734	5,714	5,985	1,202	5,873	5,985	-	5,985	-	5,985	5,985	5,985	5,985
20	10-4120.5015	MEETINGS AND SEMINARS	GG	6,254	3,986	5,737	6,410	6,531	9,800	2,143	5,587	9,800	-	8,500	(1,300)	8,500	9,800	8,500	8,500
21	10-4120.5016	VEHICLE, FUEL & OIL	GG	2,307	1,686	1,467	1,432	1,462	1,750	376	1,164	1,500	(250)	1,500	(250)	1,500	1,500	1,500	1,500
22	10-4120.5020	ELECTRIC AND GAS	GG	4,081	4,726	3,864	3,673	4,683	4,000	1,461	4,165	4,700	700	4,700	700	4,700	4,700	4,700	4,700
23	10-4120.5021	TELEPHONE/CABLE	GG	8,304	8,077	8,097	9,878	11,018	10,952	4,788	10,297	11,000	48	11,000	48	11,000	11,000	11,000	11,000
24	10-4120.5022	WATER AND SEWER	GG	1,505	1,691	1,819	1,670	1,760	2,120	602	1,490	2,120	-	2,120	-	2,120	2,120	2,120	2,120
25	10-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN'	GG	1,182	589	1,244	1,075	1,233	1,250	549	1,474	1,250	-	1,250	-	1,250	1,250	1,250	1,250
26	10-4120.5026	MAINT & SERVICE CONTRACTS	GG	19,061	20,280	21,310	23,021	25,104	41,335	13,748	24,151	26,335	(15,000)	57,000	15,665	57,000	57,000	57,000	57,000
27	10-4120.5027	MACHINE/EQUIPMENT REPAIR	GG	540	367	184	-	69	1,000	-	46	500	(500)	500	(500)	500	500	500	500
28	10-4120.5044	CLEANING/SANITARY SUPPLY	GG	1,562	1,736	1,712	1,758	1,623	2,000	380	1,338	1,800	(200)	1,800	(200)	1,800	1,800	1,800	1,800
29	10-4120.5049	MEDICAL AND LAB	GG	600	600	843	446	554	800	277	603	600	(200)	600	(200)	600	600	600	600
30	10-4120.5061	ADVERTISING	GG	4,711	6,352	7,551	6,972	3,850	7,600	3,108	5,254	6,000	(1,600)	6,000	(1,600)	6,000	6,000	6,000	6,000
31	10-4120.5062	INSURANCE	GG	18,056	12,218	18,382	19,143	20,968	22,745	14,641	18,228	22,745	-	22,000	(745)	22,440	22,889	23,347	23,814
32	10-4120.5063	RENT AND LEASES	GG	8,145	9,452	10,425	8,423	8,023	10,700	3,075	7,812	9,000	(1,700)	10,450	(250)	10,450	10,450	10,450	10,450
33	10-4120.5064	EMPLOYEE TRAINING	GG	1,000	2,024	8,839	20,944	44,792	103,000	35,441	54,318	50,000	(53,000)	58,000	(45,000)	58,000	58,000	58,000	58,000
34	10-4120.5065	PROFESSIONAL SERVICES	GG	26,781	35,905	40,659	27,334	38,489	113,520	39,794	53,808	72,520	(41,000)	89,000	(24,520)	44,000	44,000	44,000	44,000
35	10-4120.5067	CONTRACTED SERVICES	GG	-	-	-	-	-	50,000	11,850	11,850	36,000	(14,000)	114,000	64,000	114,000	114,000	114,000	114,000
36	10-4120.5068	ELECTION EXPENSES	GG	3,195	-	609	-	10,513	-	-	8,755	-	-	5,000	5,000	-	5,000	-	5,000
37	10-4120.5079	MISC. & CONTINGENCY EXP	GG	21,321	17,600	13,659	12,169	16,390	19,110	18,971	25,472	22,910	3,800	18,000	(1,110)	18,000	18,000	18,000	18,000
38		<b>Subtotal GEN GOV'T Operating Expense</b>		<b>881,160</b>	<b>908,288</b>	<b>939,971</b>	<b>900,425</b>	<b>949,257</b>	<b>1,147,421</b>	<b>251,278</b>	<b>975,195</b>	<b>1,024,519</b>	<b>(122,902)</b>	<b>1,445,388</b>	<b>297,967</b>	<b>1,409,730</b>	<b>1,401,220</b>	<b>1,382,044</b>	<b>1,246,064</b>
39		<b>% Increase/(Decrease) from Prior Year</b>			<b>3%</b>	<b>3%</b>	<b>-4%</b>	<b>5%</b>	<b>21%</b>			<b>8%</b>		<b>41%</b>		<b>-2%</b>	<b>-1%</b>	<b>-1%</b>	<b>-10%</b>
40																			
41		<b>TOTAL GENERAL FUND GEN GOV'T</b>		<b>1,311,421</b>	<b>1,364,742</b>	<b>1,424,346</b>	<b>1,452,603</b>	<b>1,590,321</b>	<b>1,799,804</b>	<b>565,775</b>	<b>1,628,927</b>	<b>1,676,449</b>	<b>(123,355)</b>	<b>2,106,464</b>	<b>306,660</b>	<b>2,094,947</b>	<b>2,111,512</b>	<b>2,118,388</b>	<b>2,004,026</b>
42		<b>% Increase/(Decrease) from Prior Year</b>			<b>4%</b>	<b>4%</b>	<b>2%</b>	<b>9%</b>	<b>13%</b>			<b>5%</b>		<b>26%</b>		<b>-1%</b>	<b>1%</b>	<b>0%</b>	<b>-5%</b>
43																			
44		<b>CAPITAL PROJECTS FUND</b>																	
45	20-4140.5013	BANK SERVICE CHARGES	GG	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	20-4140.5025	NON-CAPITAL TOOLS & EQUIP	GG	2,848	1,511	4,037	35,030	8,539	10,000	485	6,430	7,500	(2,500)	5,000	(5,000)	5,000	5,000	5,000	5,000

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1	<b>CITY OF ISLE OF PALMS - GENERAL GOVERNMENT - EXPENDITURE DETAIL - ALL FUNDS - BUDGET DRAFT #3</b>	
2	NOTES	
3		
4	<b>GENERAL FUND - GENERAL GOVERNMENT</b>	
5	SALARIES & WAGES	FY20 includes a 2.5% pool for salary adjustments. FY21+ forecast increase is 2.5% per year
6	OVERTIME WAGES	Forecast increase is 2.5% per year
7	PART-TIME WAGES	-
8	FICA EXPENSE	FICA rate is 7.65%
9	RETIREMENT EXPENSE	SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
10	GROUP HEALTH INSURANCE	FY20 based on PEBA rates + 8% increase effective 1/1/20. Forecast 8% annual increase.
11	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019.
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15	DEBT SERVICE - PRINCIPAL	100% Debt service on Public Safety Building GO bond, 40% of debt service on Fire Station 2 GO bond, 60% of debt service on Recreation Center GO bond. Rec bond matures 6/1/23, FS2 bond matures 1/1/26 and PSB bond matures 3/1/28. Added estimated new debt service on anticipated \$3.9 million GO bond for Phase 3 Drainage starting in FY20.
16	PRINT AND OFFICE SUPPLIES	-
17	DEBT SERVICE - INTEREST	100% Debt service on Public Safety Building GO bond, 40% of debt service on Fire Station 2 GO bond, 60% of debt service on Recreation Center GO bond. Rec bond matures 6/1/23, FS2 bond matures 1/1/26 and PSB bond matures 3/1/28. Added estimated new debt service on anticipated \$3.9 million GO bond for Phase 3 Drainage starting in FY20.
18	BANK SERVICE CHARGES	-
19	MEMBERSHIP AND DUES	-
20	MEETINGS AND SEMINARS	Includes SCCCMA, ICMA, MASC and BS&A conferences. Hosting of SC Beach Advocates meeting in FY19 repeated in FY22.
21	VEHICLE, FUEL & OIL	-
22	ELECTRIC AND GAS	-
23	TELEPHONE/CABLE	-
24	WATER AND SEWER	-
25	NON-CAPITAL TOOLS & EQUIPMENT	Provision for equipment as needed
26	MAINT & SERVICE CONTRACTS	Incls annual BS&A, Adobe DC, timeclock(new) & firewall software costs (\$14k), City Hall recurring expenses for cleaning, pest control, hvac, stormwater/sol waste disp fees, pressure washing & elevator maint (\$10k), Tree Fund expenditures (\$15k only if needed), and misc provision as needed (\$3k). Added software subscription for new performance evaluation tool (\$15k)
27	MACHINE/EQUIPMENT REPAIR	-
28	CLEANING/SANITARY SUPPLY	-
29	MEDICAL AND LAB	-
30	ADVERTISING	Covers all advertising needs of the City - public notices, employment, license renewals, etc.
31	INSURANCE	Savings from increase in SCMIRF deductible offset by increases in building/equipment values and increased auto experience modifier. Forecast 2% annual increase for FY21-FY24
32	RENT AND LEASES	City Hall copiers, postage meter and time clock
33	EMPLOYEE TRAINING	Includes \$5,000 for City Hall employee training and \$43,000 for City-wide tuition reimbursement program (requests submitted by employees for FY20)
34	PROFESSIONAL SERVICES	Incls annual audit fees (\$26k), Flex benefits administration (\$1.2k), Equifax credit cks on new employees (\$800), Codification updates and online searchable code (\$3k), online dashboard (\$12k) & elevator inspections, drug tests & misc (\$1k). Added \$30k in FY20 for bond attorney to prepare GO Bond issue for Phase 3 Drainage. Also added \$15k in FY20 for professional assistance with the Strategic Plan.
35	CONTRACTED SERVICES	Contracted IT service. Provision increased to \$7,000/month for FY20-FY24 since future provider is uncertain. Added \$30,000 for contract grant writer.
36	ELECTION EXPENSES	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years
37	MISC. & CONTINGENCY EXP	\$1,000 provision for donations to Chaplaincy or Bird Rescue when these services are rendered to the City, \$11,000 employee appreciation event, \$5,000 Farmers Mkt (offset by approx \$4,300 in vendor fee revenues) & \$1,000 miscellaneous.
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44	<b>CAPITAL PROJECTS FUND</b>	
45	BANK SERVICE CHARGES	-
46	NON-CAPITAL TOOLS & EQUIPMENT	Provision for City Hall and Council Chamber furniture, computers, and AV equipment as needed

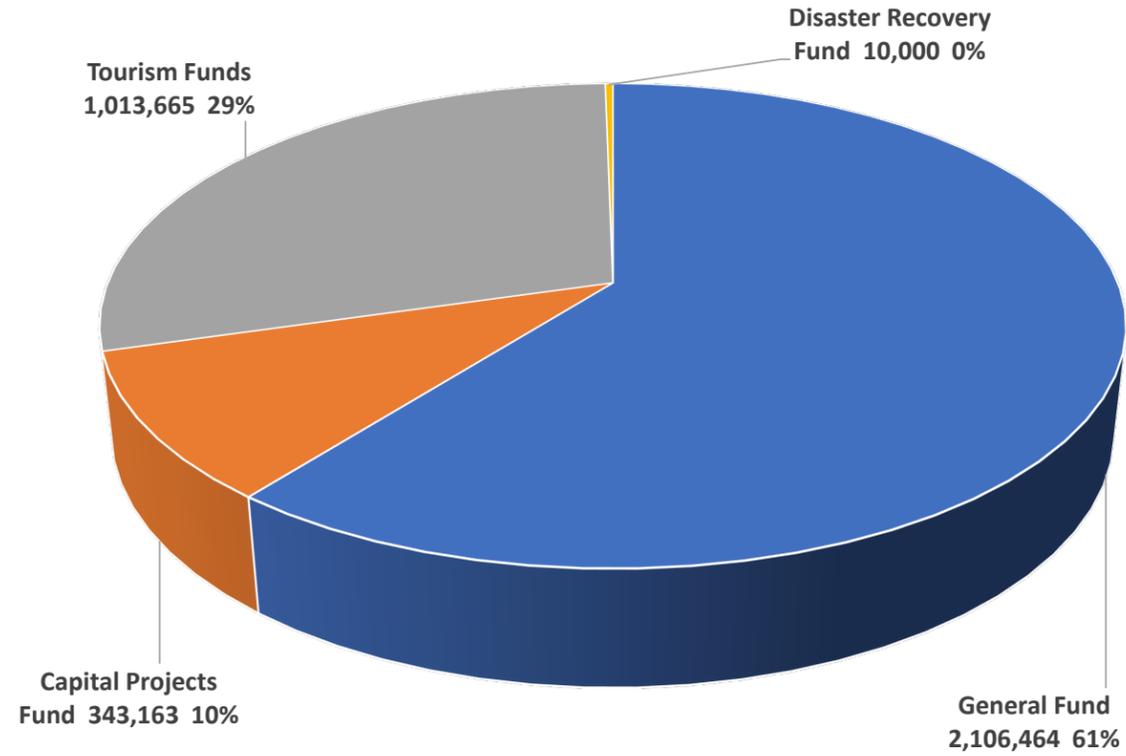
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	CITY OF ISLE OF PALMS - GENERAL GOVERNMENT AND BONDED DEBT SERVICE - EXPENDITURE DETAIL - ALL FUNDS - BUDGET DRAFT #3																		
2	GL Number	Description	DEPT	ACTUAL FY14	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	BUDGET FY19	YTD As Of 12/31/2018	Jan-Dec 2018	FORECAST FY19	INCREASE/ (DECREASE) IN FY19 BUD EXP	BUDGET FY20	INCREASE/ (DECREASE) IN FY19 BUD	FORECAST FY21	FORECAST FY22	FORECAST FY23	FORECAST FY24
47	20-4140.5026	MAINT & SERVICE CONTRACTS	GG	16,348	161	8,678	15,124	244	18,300	7,206	7,450	17,000	(1,300)	12,163	(6,137)	12,163	12,163	12,163	12,163
48	20-4140.5065	PROFESSIONAL SERVICES	GG	-	475	-	23,814	15,247	18,000	-	-	18,000	-	31,000	13,000	31,000	31,000	31,000	31,000
49	20-4140.5085	CAPITAL OUTLAY	GG	65,000	16,935	-	19,689	184,334	53,000	-	98,299	15,000	(38,000)	295,000	242,000	35,000	18,000	-	25,000
50		<b>TOTAL</b>		<b>84,230</b>	<b>19,083</b>	<b>12,714</b>	<b>93,656</b>	<b>208,364</b>	<b>99,300</b>	<b>7,691</b>	<b>112,179</b>	<b>57,500</b>	<b>(41,800)</b>	<b>343,163</b>	<b>243,863</b>	<b>83,163</b>	<b>66,163</b>	<b>48,163</b>	<b>73,163</b>
51		<b>% Increase/(Decrease) from Prior Year</b>			<b>-77%</b>	<b>-33%</b>	<b>637%</b>	<b>122%</b>	<b>-52%</b>				<b>-72%</b>	<b>497%</b>		<b>-76%</b>	<b>-20%</b>	<b>-27%</b>	<b>52%</b>
52																			
53		<b>MUNICIPAL ACCOMMODATIONS TAX</b>																	
54	30-4120.5009	DEBT SERVICE - PRINCIPAL	GG	56,000	72,000	62,000	64,000	68,000	72,000	-	68,000	72,000	-	82,000	10,000	84,000	84,000	84,000	-
55	30-4120.5011	DEBT SERVICE - INTEREST	GG	25,844	19,321	10,080	9,038	7,963	6,821	3,410	7,392	6,821	-	5,611	(1,210)	4,234	2,822	1,411	-
56	30-4120.5013	BANK SERVICE CHARGES	GG	167	54	90	75	20	-	-	-	-	-	-	-	-	-	-	-
57	30-4120.5020	ELECTRIC AND GAS	GG	379	288	189	404	388	400	125	339	400	-	400	-	400	400	400	400
58	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN'	GG	-	3,233	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	30-4120.5026	MAINT & SERVICE CONTRACTS	GG	21,747	25,601	21,842	15,422	12,672	28,500	24	12,672	28,500	-	26,500	(2,000)	26,500	26,500	26,500	26,500
60	30-4120.5054	STREET SIGNS	GG	-	-	-	14,516	23,133	80,000	13,680	28,679	40,000	(40,000)	15,000	(65,000)	15,000	15,000	15,000	15,000
61	30-4120.5061	ADVERTISING	GG	500	5,911	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	30-4120.5065	PROFESSIONAL SERVICES	GG	11,105	39,347	472	510	383	560	-	-	560	-	10,560	10,000	560	560	560	560
63	30-4120.5079	MISCELLANEOUS	GG	12,009	9,432	15,041	16,190	15,746	16,000	8,402	17,706	16,000	-	16,000	-	16,000	16,000	16,000	16,000
64	30-4120.5085	CAPITAL OUTLAY	GG	-	-	11,797	19,969	-	-	-	-	-	-	-	-	-	-	-	-
65		<b>TOTAL</b>		<b>127,751</b>	<b>175,187</b>	<b>121,510</b>	<b>140,124</b>	<b>128,304</b>	<b>204,281</b>	<b>25,641</b>	<b>134,788</b>	<b>164,281</b>	<b>(40,000)</b>	<b>156,071</b>	<b>(48,210)</b>	<b>146,694</b>	<b>145,282</b>	<b>143,871</b>	<b>58,460</b>
66		<b>% Increase/(Decrease) from Prior Year</b>			<b>37%</b>	<b>-31%</b>	<b>15%</b>	<b>-8%</b>	<b>59%</b>				<b>28%</b>	<b>-5%</b>		<b>-6%</b>	<b>-1%</b>	<b>-1%</b>	<b>-59%</b>
67																			
68		<b>HOSPITALITY TAX</b>																	
69	35-4120.5009	DEBT SERVICE - PRINCIPAL	GG	93,000	99,000	102,000	108,000	111,000	117,000	-	111,000	117,000	-	123,000	6,000	129,000	135,000	144,000	150,000
70	35-4120.5011	DEBT SERVICE - INTEREST	GG	65,237	61,526	57,576	17,087	23,180	21,094	10,547	22,137	21,094	-	18,894	(2,200)	16,582	14,156	11,618	8,911
71		<b>TOTAL</b>		<b>158,237</b>	<b>160,526</b>	<b>159,576</b>	<b>125,087</b>	<b>134,180</b>	<b>138,094</b>	<b>10,547</b>	<b>133,137</b>	<b>138,094</b>	<b>-</b>	<b>141,894</b>	<b>3,800</b>	<b>145,582</b>	<b>149,156</b>	<b>155,618</b>	<b>158,911</b>
72		<b>% Increase/(Decrease) from Prior Year</b>			<b>1%</b>	<b>-1%</b>	<b>-22%</b>	<b>7%</b>	<b>3%</b>				<b>3%</b>	<b>3%</b>		<b>3%</b>	<b>2%</b>	<b>4%</b>	<b>2%</b>
73																			
74		<b>STATE ACCOMMODATIONS TAX</b>																	
75	50-4120.5013	BANK SERVICE CHARGES	GG	82	39	90	75	34	-	-	-	-	-	-	-	-	-	-	-
76	50-4120.5022	WATER AND SEWER	GG	392	515	237	407	740	600	46	515	600	-	600	-	600	600	600	600
77	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN'	GG	-	3,233	-	-	1,917	2,500	-	350	1,000	(1,500)	1,000	(1,500)	1,000	1,000	1,000	1,000
78	50-4120.5061	ADVERTISING	GG	-	3,000	3,500	5,895	795	10,000	-	-	-	(10,000)	10,000	-	-	-	-	-
79	50-4120.5065	PROFESSIONAL SERVICES	GG	8,241	39,127	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	50-4120.5077	PROGRAMS/SPONSORSHIPS	GG	34,052	26,274	19,768	38,479	46,436	85,000	24,893	59,665	85,000	-	85,000	-	85,000	85,000	85,000	85,000
81	50-4120.5079	MISCELLANEOUS	GG	-	650	1,639	212	114	3,000	-	-	1,000	(2,000)	1,000	(2,000)	1,000	1,000	1,000	1,000
82	50-4120.5085	CAPITAL OUTLAY	GG	22,732	4,904	-	6,076	4,084	10,000	-	2,550	5,000	(5,000)	5,000	(5,000)	5,000	5,000	5,000	5,000
83	50-4120.5090	TOURISM PROMOTION EXP	GG	516,336	537,735	545,944	566,446	579,048	576,500	262,775	588,037	596,000	19,500	613,100	36,600	630,713	648,854	667,540	686,786
84		<b>TOTAL</b>		<b>581,835</b>	<b>615,477</b>	<b>571,179</b>	<b>617,589</b>	<b>633,168</b>	<b>687,600</b>	<b>287,713</b>	<b>651,116</b>	<b>688,600</b>	<b>1,000</b>	<b>715,700</b>	<b>28,100</b>	<b>723,313</b>	<b>741,454</b>	<b>760,140</b>	<b>779,386</b>
85		<b>% Increase/(Decrease) from Prior Year</b>			<b>6%</b>	<b>-7%</b>	<b>8%</b>	<b>3%</b>	<b>9%</b>				<b>9%</b>	<b>4%</b>		<b>1%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
86																			
87		<b>DISASTER RECOVERY FUND</b>																	
88	60-4120.5013	BANK SERVICE CHARGES	GG	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	60-4120.5045	STORM PREPARATION/CLEANUP	GG	5,184	-	8,601	197,674	355,354	5,000	21,341	29,021	10,000	5,000	10,000	5,000	10,000	10,000	10,000	10,000
90	60-4120.5058	HURRICANE BUILDING COSTS	GG	-	-	-	4,850	403	-	-	-	-	-	-	-	-	-	-	-
91	60-4120.5079	MISCELLANEOUS	GG	-	-	-	-	-	-	5,000	5,000	5,000	5,000	-	-	-	-	-	-
92		<b>TOTAL</b>		<b>5,197</b>	<b>-</b>	<b>8,601</b>	<b>202,524</b>	<b>355,757</b>	<b>5,000</b>	<b>26,341</b>	<b>34,021</b>	<b>15,000</b>	<b>10,000</b>	<b>10,000</b>	<b>5,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
93		<b>% Increase/(Decrease) from Prior Year</b>			<b>-100%</b>		<b>2255%</b>	<b>76%</b>	<b>-99%</b>				<b>-96%</b>	<b>-33%</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
94																			

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1	<b>CITY OF ISLE OF PALMS - GENERAL GOVERNMENT - EXPENDITURE DETAIL - ALL FUNDS - BUDGET DRAFT #3</b>		
2	<b>NOTES</b>		
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47	MAINT & SERVICE CONTRACTS	Building maintenance contingency to proactively address issues as needed. Calculated as 50% of 1% of City Hall building insured value. Split 50/50 Gen Govt/Building	
48	PROFESSIONAL SERVICES	Includes City-wide Microsoft Office 365 licensing software (\$18,000), email software and timeclock software subscription and rental (\$13,000)	
49	CAPITAL OUTLAY	FY20 \$295,000 expense related to Forest Trail residence and fully offset by FEMA Flood Mitigation Grant above. FY21-FY24 forecast amounts are per the 10-year capital plan	
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53	<b>MUNICIPAL ACCOMMODATIONS TAX</b>		
54	DEBT SERVICE - PRINCIPAL	40% of Debt service on Recreation Center GO bond. Maturity date is 6/1/23	
55	DEBT SERVICE - INTEREST	40% of Bank service on Recreation Center GO bond. Maturity date is 6/1/23	
56	BANK SERVICE CHARGES		-
57	ELECTRIC AND GAS		-
58	NON-CAPITAL TOOLS & EQUIPMENT		-
59	MAINT & SERVICE CONTRACTS	Provision to trim roadside palm trees (\$8,500) and install or refinish approx 3 streetprint crosswalks @ \$6000 each	
60	STREET SIGNS	Parking management replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.	
61	ADVERTISING		-
62	PROFESSIONAL SERVICES	DHEC water sampling costs. FY20 includes \$10,000 to address a project to link bike and pedestrian pathways.	
63	MISCELLANEOUS	Holiday decorations, lift for Front Beach holiday lights, replacement lights and flags	
64	CAPITAL OUTLAY		-
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68	<b>HOSPITALITY TAX</b>		
69	DEBT SERVICE - PRINCIPAL	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26	
70	DEBT SERVICE - INTEREST	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26	
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74	<b>STATE ACCOMMODATIONS TAX</b>		
75	BANK SERVICE CHARGES		-
76	WATER AND SEWER	Irrigation at Breach Inlet sign	
77	NON-CAPITAL TOOLS & EQUIPMENT	Add/replace/maintain benches, etc at Carmen R Bunch Park	
78	ADVERTISING	FY20 budget for public education campaign related to litter control and the City's prohibitions on certain plastics.	
79	PROFESSIONAL SERVICES		-
80	PROGRAMS/SPONSORSHIPS	Provison for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (\$35,000)	
81	MISCELLANEOUS		-
82	CAPITAL OUTLAY	Add or replace holiday light displays as needed	
83	TOURISM PROMOTION EXP	SC State Law provides that 30% of State Atax Revenues be transferred to an organization which has an ongoing tourism promotion program. The City's designee is the Charleston CVB. Also includes Tshirts for web promo & IOP website maint	
84			
85			
86			
87	<b>DISASTER RECOVERY FUND</b>		
88	BANK SERVICE CHARGES		-
89	STORM PREPARATION/CLEANUP	Only if needed	
90	HURRICANE BUILDING COSTS		-
91	MISCELLANEOUS		-
92			
93			
94			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	<b>CITY OF ISLE OF PALMS - GENERAL GOVERNMENT AND BONDED DEBT SERVICE - EXPENDITURE DETAIL - ALL FUNDS - BUDGET DRAFT #3</b>																		
2	<b>GL Number</b>	<b>Description</b>	<b>DEPT</b>	<b>ACTUAL FY14</b>	<b>ACTUAL FY15</b>	<b>ACTUAL FY16</b>	<b>ACTUAL FY17</b>	<b>ACTUAL FY18</b>	<b>BUDGET FY19</b>	<b>YTD As Of 12/31/2018</b>	<b>Jan-Dec 2018</b>	<b>FORECAST FY19</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD EXP</b>	<b>BUDGET FY20</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD</b>	<b>FORECAST FY21</b>	<b>FORECAST FY22</b>	<b>FORECAST FY23</b>	<b>FORECAST FY24</b>
3																			
95	<b>AISLE OF PALMS FUND</b>																		
96	66-4120.5013	BANK SERVICE CHARGES	GG	77	39	41	46	16	-	-	-	-	-	-	-	-	-	-	-
97	66-4120.5026	MAINT & SERVICE CONTRACTS	GG	-	-	-	6,750	-	-	-	-	-	-	-	-	-	-	-	-
98	66-4120.5077	PROGRAMS/SPONSORSHIPS	GG	800	420	2,058	1,144	-	-	-	-	-	-	-	-	-	-	-	-
99	66-4120.5085	CAPITAL OUTLAY	GG	-	-	-	-	18,372	-	-	18,372	-	-	-	-	-	-	-	-
100	<b>TOTAL</b>			<b>877</b>	<b>459</b>	<b>2,099</b>	<b>7,940</b>	<b>18,388</b>	<b>-</b>	<b>-</b>	<b>18,372</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
101	<b>% Increase/(Decrease) from Prior Year</b>				<b>-48%</b>	<b>357%</b>	<b>278%</b>	<b>132%</b>	<b>-100%</b>				<b>-100%</b>						
102																			
103	<b>GRAND TOTAL GENERAL GOVERNMENT</b>			<b>2,269,547</b>	<b>2,335,474</b>	<b>2,300,025</b>	<b>2,639,523</b>	<b>3,068,482</b>	<b>2,934,079</b>	<b>923,709</b>	<b>2,712,540</b>	<b>2,739,924</b>	<b>(194,155)</b>	<b>3,473,292</b>	<b>539,213</b>	<b>3,203,698</b>	<b>3,223,568</b>	<b>3,236,180</b>	<b>3,083,946</b>
104	<b>% Increase/(Decrease) from Prior Year</b>				<b>3%</b>	<b>-2%</b>	<b>15%</b>	<b>16%</b>	<b>-4%</b>				<b>-11%</b>	<b>27%</b>		<b>-8%</b>	<b>1%</b>	<b>0%</b>	<b>-5%</b>

	T	U
1	CITY OF ISLE OF PALMS - <b>GENERAL GOVERNMENT</b> - EXPENDITURE DETAIL - ALL FUNDS - <b>BUDGET DRAFT #3</b>	
2	NOTES	
3		
95	<b>AISLE OF PALMS FUND</b>	Aisle of Palms Fund closed
96	BANK SERVICE CHARGES	
97	MAINT & SERVICE CONTRACTS	
98	PROGRAMS/SPONSORSHIPS	
99	CAPITAL OUTLAY	
100		
101		
102		
103		
104		

## FY 20 Budget General Government



FUND	Budget Expense	Transfers In	Net Expense
General Fund	2,106,464	-	2,106,464
Capital Projects Fund	343,163	-	343,163
Tourism Funds	1,013,665	-	1,013,665
Disaster Recovery Fund	10,000	-	10,000
<b>Total</b>	<b>3,473,292</b>	<b>-</b>	<b>3,473,292</b>

*\* The General Government Department is used to categorize all debt service expenses and tourism promotion costs. FY20 Budgeted debt service costs and tourism promo costs paid by the Tourism Funds are \$229,505 and \$613,100, respectively for a total of \$842,605.*

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	<b>CITY OF ISLE OF PALMS - BUILDING &amp; PLANNING DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS - BUDGET DRAFT #3</b>																		
2	<b>GL Number</b>	<b>Description</b>	<b>DEPT</b>	<b>ACTUAL FY14</b>	<b>ACTUAL FY15</b>	<b>ACTUAL FY16</b>	<b>ACTUAL FY17</b>	<b>ACTUAL FY18</b>	<b>BUDGET FY19</b>	<b>YTD As Of 12/31/2018</b>	<b>Jan-Dec 2018</b>	<b>FORECAST FY19</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD EXP</b>	<b>BUDGET FY20</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD</b>	<b>FORECAST FY21</b>	<b>FORECAST FY22</b>	<b>FORECAST FY23</b>	<b>FORECAST FY24</b>
3	<b>GENERAL FUND - BUILDING DEPT</b>																		
4	<b>GENERAL FUND - BUILDING DEPT</b>																		
5	10-4710.5001	SALARIES & WAGES	BD	207,022	217,198	232,712	240,650	244,862	245,845	109,699	237,992	245,445	(400)	254,059	8,214	260,410	266,921	273,594	280,434
6	10-4710.5002	OVERTIME WAGES	BD	12	10	91	354	559	1,306	65	271	208	(1,098)	671	(635)	688	705	723	741
7	10-4710.5004	FICA EXPENSE	BD	15,160	15,972	17,139	17,742	17,801	18,907	7,962	17,274	18,792	(115)	19,487	580	19,974	20,473	20,985	21,510
8	10-4710.5005	RETIREMENT EXPENSE	BD	22,066	24,058	25,837	28,179	31,237	35,985	15,982	31,364	38,503	2,518	39,636	3,651	43,238	46,995	50,913	52,186
9	10-4710.5006	GROUP HEALTH INSURANCE	BD	30,506	31,974	33,024	34,279	40,790	42,279	20,497	40,134	42,229	(50)	45,230	2,951	48,848	52,756	56,977	61,535
10	10-4710.5007	WORKMEN'S COMPENSATION	BD	1,611	2,030	2,237	2,815	2,227	2,972	1,310	2,259	2,972	-	2,739	(233)	2,807	2,878	2,950	3,023
11	<b>Subtotal BUILDING DEPT Wages &amp; Fringes</b>			<b>276,377</b>	<b>291,241</b>	<b>311,041</b>	<b>324,018</b>	<b>337,476</b>	<b>347,294</b>	<b>155,515</b>	<b>329,294</b>	<b>348,150</b>	<b>856</b>	<b>361,822</b>	<b>14,528</b>	<b>375,966</b>	<b>390,728</b>	<b>406,141</b>	<b>419,428</b>
12	<b>% Increase/(Decrease) from Prior Year</b>				<b>5%</b>	<b>7%</b>	<b>4%</b>	<b>4%</b>	<b>3%</b>			<b>3%</b>		<b>4%</b>		<b>4%</b>	<b>4%</b>	<b>4%</b>	<b>3%</b>
13	<b>GENERAL FUND - BUILDING DEPT</b>																		
14	10-4720.5010	PRINT AND OFFICE SUPPLIES	BD	8,938	10,495	10,324	9,979	10,198	12,500	7,096	11,338	11,000	(1,500)	11,000	(1,500)	11,000	11,000	11,000	11,000
15	10-4720.5014	MEMBERSHIP AND DUES	BD	626	655	740	662	794	1,000	163	765	1,000	-	1,000	-	1,000	1,000	1,000	1,000
16	10-4720.5015	MEETINGS AND SEMINARS	BD	351	394	419	15	495	1,000	103	300	500	(500)	500	(500)	500	500	500	500
17	10-4720.5016	VEHICLE, FUEL & OIL	BD	4,342	4,320	3,231	3,890	4,324	4,500	1,614	4,055	4,500	-	4,500	-	4,500	4,500	4,500	4,500
18	10-4720.5017	VEHICLE MAINTENANCE	BD	914	313	576	221	621	1,000	-	143	1,000	-	1,000	-	1,000	1,000	1,000	1,000
19	10-4720.5020	ELECTRIC AND GAS	BD	4,081	4,726	3,864	3,673	4,683	4,000	1,461	4,165	4,500	500	4,500	500	4,500	4,500	4,500	4,500
20	10-4720.5021	TELEPHONE/CABLE	BD	4,664	4,252	4,149	5,395	5,054	5,352	2,442	5,176	5,352	-	5,400	48	5,400	5,400	5,400	5,400
21	10-4720.5022	WATER AND SEWER	BD	1,325	1,511	1,639	1,480	1,580	1,600	542	1,325	1,600	-	1,600	-	1,600	1,600	1,600	1,600
22	10-4720.5025	NON-CAPITAL TOOLS & EQUIPMEN	BD	271	27	108	38	200	300	99	299	300	-	300	-	300	300	300	300
23	10-4720.5026	MAINT & SERVICE CONTRACTS	BD	6,723	5,879	7,188	7,436	9,035	7,500	3,725	8,267	8,000	500	21,000	13,500	21,000	21,000	21,000	21,000
24	10-4720.5027	MACHINE/EQUIPMENT REPAIR	BD	254	228	93	-	69	500	-	69	500	-	500	-	500	500	500	500
25	10-4720.5041	UNIFORMS	BD	272	417	396	362	262	500	-	125	400	(100)	500	-	500	500	500	500
26	10-4720.5044	CLEANING/SANITARY SUPPLY	BD	496	393	496	417	398	500	120	469	500	-	500	-	500	500	500	500
27	10-4720.5049	MEDICAL AND LAB	BD	40	44	56	121	71	100	-	71	100	-	100	-	100	100	100	100
28	10-4720.5062	INSURANCE	BD	6,818	2,816	7,678	8,704	8,769	9,539	4,722	8,775	9,000	(539)	9,000	(539)	9,180	9,364	9,551	9,742
29	10-4720.5063	RENT AND LEASES	BD	2,364	(27)	626	464	574	800	103	473	600	(200)	2,050	1,250	2,050	2,050	2,050	2,050
30	10-4720.5064	EMPLOYEE TRAINING	BD	1,181	1,189	771	1,612	1,077	1,300	-	682	1,100	(200)	1,300	-	1,300	1,300	1,300	1,300
31	10-4720.5065	PROFESSIONAL SERVICES	BD	2,621	1,537	6,578	6,187	5,444	20,500	19,744	24,564	12,000	(8,500)	13,500	(7,000)	13,500	13,500	13,500	13,500
32	10-4720.5079	MISC. & CONTINGENCY EXP	BD	569	291	335	311	497	500	168	332	500	-	500	-	500	500	500	500
33	<b>Subtotal BUILD DEPT Operating Expense</b>			<b>46,850</b>	<b>39,458</b>	<b>49,266</b>	<b>50,966</b>	<b>54,146</b>	<b>72,991</b>	<b>42,101</b>	<b>71,395</b>	<b>62,452</b>	<b>(10,539)</b>	<b>78,750</b>	<b>5,759</b>	<b>78,930</b>	<b>79,114</b>	<b>79,301</b>	<b>79,492</b>
34	<b>% Increase/(Decrease) from Prior Year</b>				<b>-16%</b>	<b>25%</b>	<b>3%</b>	<b>6%</b>	<b>35%</b>			<b>15%</b>		<b>26%</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
35	<b>GENERAL FUND - BUILDING DEPT</b>																		
36	<b>TOTAL GENERAL FUND BUILD DEPT</b>			<b>323,228</b>	<b>330,700</b>	<b>360,307</b>	<b>374,984</b>	<b>391,621</b>	<b>420,285</b>	<b>197,616</b>	<b>400,689</b>	<b>410,602</b>	<b>(9,683)</b>	<b>440,572</b>	<b>20,287</b>	<b>454,896</b>	<b>469,842</b>	<b>485,442</b>	<b>498,920</b>
37	<b>% Increase/(Decrease) from Prior Year</b>				<b>2%</b>	<b>9%</b>	<b>4%</b>	<b>4%</b>	<b>7%</b>			<b>5%</b>		<b>7%</b>		<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
38	<b>GENERAL FUND - BUILDING DEPT</b>																		
39	<b>CAPITAL PROJECTS FUND</b>																		
40	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMEN	BD	1,176	971	4,710	320	-	-	-	-	-	-	-	-	-	-	-	-
41	20-4740.5026	MAINT & SERVICE CONTRACTS	BD	-	-	24,270	-	-	18,300	-	-	5,000	(13,300)	12,163	(6,137)	12,163	12,163	12,163	12,163
42	20-4740.5085	CAPITAL OUTLAY	BD	-	-	-	-	26,191	-	(828)	25,363	-	-	-	-	-	-	-	35,000
43	<b>TOTAL</b>			<b>1,176</b>	<b>971</b>	<b>28,979</b>	<b>320</b>	<b>26,191</b>	<b>18,300</b>	<b>(828)</b>	<b>25,363</b>	<b>5,000</b>	<b>(13,300)</b>	<b>12,163</b>	<b>(6,137)</b>	<b>12,163</b>	<b>12,163</b>	<b>12,163</b>	<b>47,163</b>
44	<b>% Increase/(Decrease) from Prior Year</b>				<b>-17%</b>	<b>2884%</b>	<b>-99%</b>	<b>8092%</b>	<b>-30%</b>			<b>-81%</b>		<b>143%</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>288%</b>
45	<b>GENERAL FUND - BUILDING DEPT</b>																		
46	<b>HOSPITALITY TAX FUND</b>																		
47	35-4720.5010	PRINT AND OFFICE SUPPLIES	BD	331	310	345	286	-	-	-	-	-	-	-	-	-	-	-	-
48	35-4720.5013	BANK SERVICE CHARGES	BD	46	39	51	75	16	-	-	-	-	-	-	-	-	-	-	-
49	<b>TOTAL</b>			<b>378</b>	<b>349</b>	<b>396</b>	<b>361</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
50	<b>% Increase/(Decrease) from Prior Year</b>				<b>-8%</b>	<b>14%</b>	<b>-9%</b>	<b>-96%</b>	<b>-100%</b>			<b>-100%</b>							
51	<b>GENERAL FUND - BUILDING DEPT</b>																		
52	<b>GRAND TOTAL BUILDING DEPARTMENT</b>			<b>324,782</b>	<b>332,020</b>	<b>389,683</b>	<b>375,665</b>	<b>417,828</b>	<b>438,585</b>	<b>196,788</b>	<b>426,052</b>	<b>415,602</b>	<b>(22,983)</b>	<b>452,735</b>	<b>14,150</b>	<b>467,059</b>	<b>482,005</b>	<b>497,605</b>	<b>546,083</b>
53	<b>% Increase/(Decrease) from Prior Year</b>				<b>2%</b>	<b>17%</b>	<b>-4%</b>	<b>11%</b>	<b>5%</b>			<b>-1%</b>		<b>9%</b>		<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>10%</b>
54	<b>GENERAL FUND - BUILDING DEPT</b>																		

T	U
1	<b>CITY OF ISLE OF PALMS - BUILDING &amp; PLANNING DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS - BUDGET DRAFT #3</b>
2	<b>NOTES</b>
3	
4	<b>GENERAL FUND - BUILDING DEPT</b>
5	SALARIES & WAGES      FY20 includes a 2.5% pool for salary adjustments. FY21+ forecast increase is 2.5% per year
6	OVERTIME WAGES      Forecast increase is 2.5% per year
7	FICA EXPENSE      FICA rate is 7.65%
8	RETIREMENT EXPENSE      SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
9	GROUP HEALTH INSURANCE      FY20 based on PEBA rates + 8% increase effective 1/1/20. Forecast 8% annual increase.
10	WORKMEN'S COMPENSATION      Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019.
11	
12	
13	
14	PRINT AND OFFICE SUPPLIES      -
15	MEMBERSHIP AND DUES      -
16	MEETINGS AND SEMINARS      -
17	VEHICLE, FUEL & OIL      -
18	VEHICLE MAINTENANCE      -
19	ELECTRIC AND GAS      -
20	TELEPHONE/CABLE      -
21	WATER AND SEWER      -
22	NON-CAPITAL TOOLS & EQUIPMENT      -
23	MAINT & SERVICE CONTRACTS      Increased for STR Helper software contract for managing short-term rentals
24	MACHINE/EQUIPMENT REPAIR      -
25	UNIFORMS      -
26	CLEANING/SANITARY SUPPLY      -
27	MEDICAL AND LAB      -
28	INSURANCE      Savings from increase in SCMIRF deductible offset by increases in building/equipment values and increased auto experience modifier. Forecast 2% annual increase for FY21-FY28
29	RENT AND LEASES      Copier and timeclock rental
30	EMPLOYEE TRAINING      -
31	PROFESSIONAL SERVICES      provisions for software support (\$3,000), flood letter (\$2,000) BOZA & Plan Commission legal/prof svcs (\$2,500, \$1,000 of which is training), special projs (\$3,000) and services requested by the Planning Commission (\$3,000)
32	MISC. & CONTINGENCY EXP
33	
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39	<b>CAPITAL PROJECTS FUND</b>
40	NON-CAPITAL TOOLS & EQUIPMENT
41	MAINT & SERVICE CONTRACTS      Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building
42	CAPITAL OUTLAY      FY24 forecast replacement of pickup truck
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44	
45	
46	<b>HOSPITALITY TAX FUND</b>
47	PRINT AND OFFICE SUPPLIES
48	BANK SERVICE CHARGES
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51	
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53	
54	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	<b>CITY OF ISLE OF PALMS - COURT - EXPENDITURE DETAIL - ALL FUNDS - BUDGET DRAFT #3</b>																		
2	<b>GL Number</b>	<b>Description</b>	<b>DEPT</b>	<b>ACTUAL FY14</b>	<b>ACTUAL FY15</b>	<b>ACTUAL FY16</b>	<b>ACTUAL FY17</b>	<b>ACTUAL FY18</b>	<b>BUDGET FY19</b>	<b>YTD As Of 12/31/2018</b>	<b>Jan-Dec 2018</b>	<b>FORECAST FY19</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD EXP</b>	<b>BUDGET FY20</b>	<b>INCREASE/ (DECREASE) IN FY19 BUD</b>	<b>FORECAST FY21</b>	<b>FORECAST FY22</b>	<b>FORECAST FY23</b>	<b>FORECAST FY24</b>
3	<b>GENERAL FUND COURT</b>																		
4	<b>GENERAL FUND COURT</b>																		
5	10-4910.5001	SALARIES & WAGES	CT	54,769	57,643	61,045	63,473	67,225	67,114	31,247	66,405	67,114	-	69,578	2,464	71,317	73,100	74,928	76,801
6	10-4910.5002	OVERTIME WAGES	CT	2,364	2,755	5,910	7,426	5,344	3,070	1,069	1,210	1,945	(1,125)	1,584	(1,486)	1,624	1,664	1,706	1,748
7	10-4910.5003	PART-TIME SALARIES	CT	15,041	16,242	17,082	15,441	15,442	18,000	8,605	17,000	17,210	(790)	16,500	(1,500)	16,500	16,500	16,500	16,500
8	10-4910.5004	FICA EXPENSE	CT	5,521	5,863	6,433	6,502	6,503	6,746	3,063	6,324	6,600	(146)	6,706	(40)	6,842	6,982	7,125	7,271
9	10-4910.5005	RETIREMENT EXPENSE	CT	7,650	8,359	9,328	9,902	10,814	12,840	5,959	11,033	12,561	(279)	13,640	800	14,811	16,026	17,286	17,641
10	10-4910.5006	GROUP HEALTH INSURANCE	CT	5,642	5,833	6,006	6,135	6,248	6,510	3,167	6,333	6,503	(7)	6,933	423	7,488	8,087	8,734	9,432
11	10-4910.5007	WORKMEN'S COMPENSATION	CT	269	380	269	248	231	312	136	235	250	(62)	288	(24)	295	303	310	318
12		<b>Subtotal Wages &amp; Fringes</b>		<b>91,256</b>	<b>97,075</b>	<b>106,074</b>	<b>109,127</b>	<b>111,807</b>	<b>114,592</b>	<b>53,245</b>	<b>108,540</b>	<b>112,182</b>	<b>(2,410)</b>	<b>115,229</b>	<b>637</b>	<b>118,878</b>	<b>122,662</b>	<b>126,588</b>	<b>129,712</b>
13		<b>% Increase/(Decrease) from Prior Year</b>												<b>1%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>2%</b>	
14	<b>GENERAL FUND COURT</b>																		
15	10-4920.5010	PRINT AND OFFICE SUPPLIES	CT	3,773	3,315	4,409	3,873	4,072	4,500	2,253	4,073	4,000	(500)	4,000	(500)	4,000	4,000	4,000	4,000
16	10-4920.5014	MEMBERSHIP AND DUES	CT	92	120	110	82	107	200	18	108	150	(50)	150	(50)	150	150	150	150
17	10-4920.5015	MEETINGS AND SEMINARS	CT	411	239	386	684	228	800	185	185	700	(100)	700	(100)	700	700	700	700
18	10-4920.5021	TELEPHONE/CABLE	CT	2,645	2,738	3,076	3,816	3,923	3,450	2,017	4,099	4,300	850	4,300	850	4,300	4,300	4,300	4,300
19	10-4920.5025	NON-CAPITAL TOOLS & EQUIPMEN'	CT	171	770	810	614	2,024	800	585	2,609	800	-	800	-	800	800	800	800
20	10-4920.5026	MAINT & SERVICE CONTRACTS	CT	2,060	3,851	2,855	3,480	3,475	6,800	1,168	4,259	5,000	(1,800)	5,000	(1,800)	5,000	5,000	5,000	5,000
21	10-4920.5027	MACHINE/EQUIPMENT REPAIR	CT	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	10-4920.5062	INSURANCE	CT	711	197	548	566	576	613	289	579	613	-	650	37	663	676	690	704
23	10-4920.5064	EMPLOYEE TRAINING	CT	1,764	403	720	1,193	1,398	2,000	784	1,972	1,500	(500)	1,500	(500)	1,500	1,500	1,500	1,500
24	10-4920.5065	PROFESSIONAL SERVICES	CT	96,518	161,817	176,555	98,959	127,954	125,000	29,715	126,102	90,000	(35,000)	90,000	(35,000)	90,000	90,000	90,000	90,000
25	10-4920.5079	MISC. & CONTINGENCY	CT	414	469	594	509	831	850	785	1,334	850	-	850	-	850	850	850	850
26		<b>Subtotal Operating Expense</b>		<b>108,581</b>	<b>173,919</b>	<b>190,063</b>	<b>113,777</b>	<b>144,590</b>	<b>145,013</b>	<b>37,798</b>	<b>145,320</b>	<b>107,913</b>	<b>(37,100)</b>	<b>107,950</b>	<b>(37,063)</b>	<b>107,963</b>	<b>107,976</b>	<b>107,990</b>	<b>108,004</b>
27		<b>% Increase/(Decrease) from Prior Year</b>			<b>60%</b>	<b>9%</b>	<b>-40%</b>	<b>27%</b>	<b>0%</b>			<b>-25%</b>		<b>0%</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
28	<b>GENERAL FUND COURT</b>																		
29		<b>TOTAL GENERAL FUND COURT</b>		<b>199,837</b>	<b>270,994</b>	<b>296,137</b>	<b>222,904</b>	<b>256,397</b>	<b>259,605</b>	<b>91,043</b>	<b>253,861</b>	<b>220,095</b>	<b>(39,510)</b>	<b>223,179</b>	<b>(36,426)</b>	<b>226,841</b>	<b>230,638</b>	<b>234,578</b>	<b>237,716</b>
30		<b>% Increase/(Decrease) from Prior Year</b>			<b>36%</b>	<b>9%</b>	<b>-25%</b>	<b>15%</b>	<b>1%</b>			<b>-14%</b>		<b>1%</b>		<b>2%</b>	<b>2%</b>	<b>2%</b>	<b>1%</b>
31																			

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1	<b>CITY OF ISLE OF PALMS - COURT - EXPENDITURE DETAIL - ALL FUNDS - BUDGET DRAFT #3</b>	
2	NOTES	
3		
4	<b>GENERAL FUND COURT</b>	
5	SALARIES & WAGES	FY20 includes a 2.5% pool for salary adjustments. FY21+ forecast increase is 2.5% per year
6	OVERTIME WAGES	Forecast increase is 2.5% per year
7	PART-TIME SALARIES	Includes \$1500 for fill-in Judge if needed
8	FICA EXPENSE	
9	RETIREMENT EXPENSE	SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
10	GROUP HEALTH INSURANCE	FY20 based on PEBA rates + 8% increase effective 1/1/20. Forecast 8% annual increase.
11	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019.
12		
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14		
15	PRINT AND OFFICE SUPPLIES	
16	MEMBERSHIP AND DUES	
17	MEETINGS AND SEMINARS	
18	TELEPHONE/CABLE	Phone and internet service
19	NON-CAPITAL TOOLS & EQUIPMENT	
20	MAINT & SERVICE CONTRACTS	Includes software maintenance on Court JEMS system
21	MACHINE/EQUIPMENT REPAIR	
22	INSURANCE	
23	EMPLOYEE TRAINING	
24	PROFESSIONAL SERVICES	Includes most legal fees for the City and Court security
25	MISC. & CONTINGENCY	
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