

**Personnel Committee**  
5:00 p.m., Monday, February 11, 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. **Election of Chair and Vice Chair**
3. **Approval of Previous Meetings' Minutes**  
Regular meeting of January 7, 2019
3. **Citizens' Comments**
4. **Old Business**
  - A. Update on *ad hoc* committees for standing committees
  - B. Update on the hiring process for the City Administrator, Chief of Police and Assistant Public Works positions
  - C. Discussion of proposed merit-based salary adjustment pool for FY20 budget
5. **New Business**
  - A. Discussion of boards and commissions criteria and selection process
  - B. Consideration of launch a comprehensive Strategic Planning process in 2019.
  - C. Discussion of the Police, Fire and Public Works Department preliminary compensation analysis and consideration of proposed changes to current Police Department wages
  - C. Discussion of FY20 operating budgets for General Government and the Building Department
  - D. Consideration of establishing a Director of Human Resources position and potential budget impacts
6. **Miscellaneous Business**

**Next Meeting Date:** 5:00 p.m., Monday, March 4, 2019
7. **Executive Session –**  
Upon returning to open session, the Committee may take action on matters discussed in Executive Session.
8. **Adjournment**

## PERSONNEL COMMITTEE

5:00 p.m., Monday, January 7, 2019

The regular meeting of the Personnel Committee was called to order at 5:00 p.m., Monday, January 7, 2019 in the City Hall Conference Room, 1207 Palm Boulevard, Isle of Palms, South Carolina. Attending the meeting were Councilmembers Moye and Rice, Chair Ferencz, Interim Administrator Fragoso, Human Resources Officer DeGroot and City Clerk Copeland; a quorum was present to conduct business.

1. Chair Ferencz called the meeting to order 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 Rice moved to approve the minutes of the regular meeting of December 6, 2018 as submitted; Councilmember Moye seconded and the motion PASSED UNANIMOUSLY.

### 3. Citizens' Comments

Jim Raih, 3904 Cameron Boulevard, Stated that he thought interim City Administrator Fragoso was done a wonder job in her new role with the City. He acknowledged that the City had some big decisions to make in 2019 and cautioned against the over-use of Executive Sessions; he noted that people often forget what was said in Executive Session and often say things in casual conversation that divulge Executive Session discussions. He added that the new Rec gym floor looks great with a "whole different bounce" from before.

### 4. Old Business

#### A. Update on *ad hoc* committees for standing committees

Interim Administrator Fragoso stated that she discussed the formation of *ad hoc* committees with the City Attorney who repeated her advice that, if the standing committees want to form such a group to investigate or gather information on a particular issue, changes to the City Code must be made beforehand. As the Code currently reads, neither the Mayor nor standing committees have been given the authority to form *ad hoc* committees; both the Public Safety Committee and the Real Property Committee discussed it but made no recommendations.

Chair Ferencz suggested that the Committee delay making any changes until they have reached that section of the City Code in case they want to make other changes to the Code. She noted that a task force was created to make the island's farmers' market a reality.

The State Code gives the Mayor some flexibility to form a task force; the residents interested in having an island farmers' market informally spoke to the Mayor, and a committee of volunteers continued to meet to work out the details and logistics. The first IOP Farmers' Market was held beginning in September 2017 and running through October 2017.

Councilmember Moye said this was some of the feedback he was getting from citizens who want to become more involved to improve the quality of life on the island, and he agreed that the farmers' market was an excellent example as is the IOP Cleanup Crew – residents saw a need

and set about meeting it. He stated that he does not want to dampen the enthusiasm of these citizens who have knowledge and experience that could benefit the City; he added that he does not want to tell them that the City Code is preventing them from participating. He would prefer to give residents some ideas about what they can and cannot do and to encourage grassroots movements.

The Interim Administrator opined that the first step would be to identify a need or idea that an *ad hoc* could assist a standing committee with gathering information or finding out what the steps would be to accomplish something, etc. She thought that the changes to the Code were primarily procedural and could be taken care of easily. Interim Administrator Fragoso suggested that an *ad hoc* committee might be helpful in establishing criteria for membership and term limits on the City's boards and commissions.

Councilmember Moye indicated that he would like to have boards and commissions as a topic for discussion at the February meeting.

## **B. Discussion of COLA and merit increases**

The Interim Administrator stated that the discussion could center on the FY19 COLA and merit or it could be about the FY20 budget currently in process; she did distribute a new schedule showing the historical and forecast of payroll and having a new scenario to consider going forward. Scenario C focuses on the mid-range for each salary position in the City; employees who are below the mid-point could receive the full COLA of two point two percent (2.2%) in FY19 and a one percent (1%) merit pool. Employees who are above the mid-point of the salary range would be eligible for half the COLA percentage, one point one percent (1.1%) in FY19 and one percent (1%) merit pool. Under Scenario C, savings to the City in payroll expense in FY20 would be fifty-two thousand seven hundred eighty-six dollars (\$52,786); in three (3) years the total savings to the City under Scenario C would be approximately four hundred eighty-six thousand dollars (\$486,000). Currently, seventy-two (72) of the City's ninety-two (92) employees are below the mid-point of their salary range. The employees who are below their mid-range are considered the most vulnerable to being snatched away by other municipalities because they have typically completed their training and/or to be spirited away for higher wages.

According to the Treasurer, some on Council believe that four point two percent (4.2%) is too high a number for combined COLA and merit, yet no one wants to have a zero percent COLA and zero merit. The question is what is the right number? What is the number that would allow the City to reward employees who are deserving and to keep overall payroll costs at a sustainable level of increase? Scenario C protects the COLA in its entirety as stated in the November 2017 CPI increase for employees below the mid-point in the salary range and provides a one percent (1%) COLA and one percent (1%) merit for those employees above the mid-point.

To determine the vulnerability of employees below the mid-point in their salary range, staff is reaching out to other local municipalities to learn their wage ranges for the positions of firefighter, patrol officer, CDL drivers and

Councilmember Rice stated that she thought it was important to retain employees in this economic environment; other local governments would be happy to take IOP employees who have already been trained.

The Chair said that she would like to know what millage rate increase would be necessary to provide the four point two percent (4.2%) combined COLA and merit included in the FY19 budget.

The millage for the FY19 budget is one (1) mill equals two hundred seven thousand dollars (\$207,000) of the appraised value of a house. From January to June 2019, the four point two percent (4.2%) in wage increases is one hundred six thousand dollars (\$106,000).

Interim Administrator Fragoso explained that the COLA is typically effective on the first payroll of January. Although the merit is retroactive to the first of the calendar year, employees usually receive them in May or early June paychecks along with another check that pays the employee for the pay periods between the first of the year and the payroll in which the merit actually goes into effect. She informed the Committee that the COLA has not been activated for FY19 although it was approved with the budget in May 2018; with knowledge of the major projects the City has on its menu for FY20, she and the Treasurer agreed to wait for guidance from the Committee. She also acknowledged that City Council could revisit the numbers and make adjustments as it thought necessary. Interim Administrator Fragoso stated that staff's recommendation was to proceed with the COLA as planned and to consider Scenario C for a subsequent budget year.

Councilmember Moyer said that, from his experience, a person will not stay in a job if the work environment is unpleasant no matter how much his pay might increase, and conversely, if the pay is too low and the work environment is great, people will leave. If Council feels that the City has a turnover situation in a department, it should compile all of the data before jumping to the conclusion that the pay is too low.

As far as implementation of the COLA, Councilmember Moyer said that the City's employees have been expecting to receive a COLA of a certain amount, but taking something away can have a long-term impact and make employees feel bad. He opined that, if the City staff has an expectation of getting certain pay increases in FY19, Council should be very careful about making any changes to this budget year. He cautioned that Council should not risk "putting itself in a bad staffing position as well as in a bad financial situation."

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The Interim Administrator agreed that the City staff was expecting the COLA based upon Council approving it in the FY19 budget, and she also agree that the merit for FY19 should be evaluated and be given a second look. She expressed concerned about the message being sent to employees if the COLA for FY19 was changed and that changes to the COLA and/or merit be considered for implementation in FY20.

The Chair contended that actions should be delayed until staff has a consensus decision from of City Council; she repeated that she has been told repeatedly since being first elected to Council that the budget could be changed at any time.

Councilmember Rice stated that she wanted to go forward with the COLA as planned because, in her opinion, City employees deserve to know that it is happening to be able to plan accordingly.

**MOTION: Councilmember Rice moved to proceed with the COLA as budgeted at 2.2% for all employees and to further study and discussion of the merit increase budgeted at 2%; Councilmember Moyer seconded.**

The Interim Administrator reiterated that staff was not recommending that the COLA and merit should be address in FY19 for reasons of employee retention and employee morale.

**VOTE: The motion PASSED on a vote of 12 to 1 with Chair Ferencz casting the dissenting vote.**

The Chair noted that Scenario C would cost the City more than Scenario B, and the Treasurer explained that Scenario C preserved the full COLA for seventy-eight percent (78%) of employees.

Treasurer Suggs commented that Scenario C was more targeted and would succeed in slowing the rate of growth; implementing Scenario C in FY20 would result in an increase of eleven percent (11%) from FY19 to FY22.

When Councilmember Rice asked how many BSOs the City employed, Treasurer Suggs stated that Council should think of it more as a pool of money to pay part-time people in the Police Department.

Chair Ferencz recalled that Council was told that the City needed ten (10) BSOs to enforce the Beach Parking Plan from one end of the island to the other.

The Treasurer went a step further saying that the budget for BSO wages is based on a number of part-time hours, not the number of people. In the summer of 2018, the Police Department hired twelve (12) BSOs, and their work hours were scheduled to remain within budget while providing the presence of BSOs to focus on parking violations throughout the island.

When Chair Ferencz asked how the number of hours equated to uniforms, equipment, vehicles, etc., Treasurer Suggs noted that the cost of uniforms was small. The Chair stated that the BSO uniforms line of the budget is five hundred dollars (\$500) per person.

HR Officer DeGroot added that the Department has accumulated an inventory of uniforms that are in good condition from past BSOs.

The Interim Administrator stated that staff will be evaluation all of the budget items that relate to the BSOs in the coming days.

The Chair was also interested in knowing the duties and responsibilities assigned to BSOs. She was also told that the Public Safety Committee will be looking at the structure of the Police Department at its meeting Thursday morning.

At this point, Chair Ferencz asked whether the Personnel Committee was responsible for the oversight of all City employees or just the employees in General Government and the Building Department. She asked if the Public Safety Committee has oversight of the Police and Fire Departments.

Interim Administrator Fragoso thought the Personnel Committee had oversight for all personnel policies; wages and benefits are managed by the department heads.

Councilmember Rice voiced the opinion that employees know their value to the City and that they are appreciated for what they have done in the past year. She thought the predictability of the COLA in fiscal planning and responsibility. She expressed the opinion that Scenario C had merit, and she did not think reducing the COLA next year would be good for morale in this climate.

**MOTION: Councilmember Rice moved to proceed with the 2.2% COLA on the next payroll and for Council to discuss the merit of 2% for FY19; Councilmember Moyer seconded and the motion PASSED on a vote of 2 to 1 with Chair Ferencz casting the dissenting vote.**

Councilmember Moye said that the City might implement Scenario B for FY19 paying the two point one percent (2.1%) COLA and treating it as a combined COLA and merit.

The Treasurer reiterated that the two (2) means of increasing wages was that the COLA was paid to every employee while the merit is based on an employee's performance of his/her job over the previous year. The funds would also be a pool of money that the department head could distribute as he/she sees as appropriate.

Questioning what the attitude was on Council when the City eliminated the COLA in the past, Treasurer Suggs thought the initiative to stop the COLA was spearheaded by Dee Taylor, chair of the Ways and Means Committee at the time, who was philosophically opposed to the concept. She recalled that his intention was to keep the total dollar amount basically the same but have it become one hundred percent (100%) merit based and not make an across-the-board adjustment every year. She stated that the wage ranges for each position in the City are adjusted upward by the CPI every year. Over the next few years without the COLA, the annual increases were so low that the City found itself with new employees being hired at a wage level comparable to or greater than the wages of someone who had been with the City for two to three (2 – 3) years. By working with the City a year or two (1 – 2), a firefighter and a patrol officer have attended the necessary training paid for by the City and are a very marketable commodity to other municipalities. This created a situation where the Fire Department experienced a high incidence of turnover.

Chair Ferencz believed that cost of living increases were something everyone should get because costs are constantly on the rise and salaries should be able to cover them. She suggested that Council might have been over zealous by stating that the merits would be two percent (2%) no matter what the CPI was; Council might look at establishing a ceiling for the combined COLA and merit.

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The Interim Administrator related that staff would also be analyzing wages within a department to determine if any of those employees would be reaching retirement age in the next five to ten (5 – 10) years because replacement personnel would be brought on at the lower wage range thereby generating savings to the department's wages budget. She thought that Scenario C addressed some of the concerns regarding employees who have met or exceeded the midpoint in the wage range and reduces increase in wages year after year as other employees reach the midpoint.

From this meeting, staff was hoping to get advice from the Committee about this issue or a recommendation to take it to the full Council for debate at the Ways and Means Committee meeting next week.

Councilmember Moye suggested that staff should continue to be creative in its thinking about ways to keep the impact of the budget at an acceptable level year after year, and Chair Ferencz asked staff to put forth a ceiling for combined annual increases.

Councilmember Moye asked that Council be sent the existing wage ranges since the schedule is unique to the City so they could determine if they are reasonable.

The positions that were considered the most vulnerable for "poaching" are patrol officers, CDL drivers, firefighters and fire engineers because those are the positions HR Officer DeGroot is obtaining wage ranges from other local municipalities for comparisons.

**C. Update on the hiring process for of City Administrator, Chief of Police and Assistant Director of Public Works positions**

Chair Ferencz reported that she had spoken with Jim Mercer earlier in the day, and he said he has gotten received greater interest than usual for the positions of City Administrator and Chief of Police but that he has not received any resumes for the Public Works position. The brochures are on the Mercer website and sites for all professional organizations he has contact with nationwide; he told the Chair that all of the professionals in his organization have access to all of the information he has gathered about the City and the open positions.

When Mr. Mercer expressed concern about the lack of inquiries about Public Works position, Chair Ferencz stated that the City would widen its search locally.

HR Officer DeGroot stated that the brochure would be uploaded to Facebook today and she expected it to generate some interest plus it is on the MASC website for job listings and the City's website.

Mr. Mercer will send a formalized timeline for that balance of the search in the next week to ten (10) days; once it is received, Chair Ferencz said that the Committee should decide what kind of meetings it should have to be prepared for the next steps.

Chair Ferencz asked that he expedite the search for the Chief of Police based on the current circumstances, to which he responded that he has seen more interest in the Chief of Police position than the City Administrator position. He asked that the Committee draft a list of qualifications and makeup of outside sources for the interview team should have; he was willing to review the list and make recommendations.

#### **D. Update on Interim City Administrator's Evaluation**

On December 27<sup>th</sup>, the Mayor, Interim Administrator Fragoso and Chair Ferencz met to go over the performance evaluation for the Interim Administrator's evaluation for the period of 2018 that she served in that capacity. The Chair was pleased to announce that unlike past years all members of City Council not only responded but also took time to seriously consider their responses. Councilmembers were very specific in their praise and in the comments about what could be improved upon, and they all praised her for handling two (2) positions during this time. Overall, the evaluation was that she exceeds expectations in almost every area; Interim Administrator Fragoso received high marks for her handling of the two storm events. Contrary to actions in the past, Chair Ferencz has chosen not to announce the number of her evaluation to be made public.

The areas for improvement were discussed openly as were those areas in which she excelled.

### **5. New Business**

#### **A. Consideration of tasks to be completed in 2019**

Included in meeting packets was a proposed list of tasks generated by the Chair that are about reviewing, updating and, possibly, correcting the City Code, which has not been done in some twenty (20) years. In many cases, the language is archaic, and certain sections are no longer relevant to the City today. Chair Ferencz thought that Councilmember Moye had done an excellent job in writing a vision statement that was included in the brochures from which the Committee could draft a mission statement.

Councilmember Moye questioned that this project that fit the Personnel Committee; he did not think the City had a committee to take ownership of this task. He thought that possibly it should

be taken to City Council so that the Code was being updated so that it would not get lost because no Committee wanted to take it on.

Voicing agreement with Councilmember Moye, Interim Administrator Fragoso thought that the project could not be accomplished without input from other committees.

The Chair suggested that the Personnel Committee would not necessarily make all of the changes but instead be the Committee seeing that the work does not fall by the wayside but moves forward.

After conferring with Attorney Copeland, Interim Administrator Fragoso said that two (2) methods have been used to update a city code. The concept being proposed by the Chair would be considered a very aggressive method, and a second method would to address sections of the code when a situation arises that requires a change to it. She recalled that the names and purposes of the standing committees was something brought up by another Councilmember that has merit; he said that the standing committees should be relevant to what is happening today and, possibly, increased in number and all be named appropriately.

Chair Ferencz opined that this project would require a complete buy-in by the other standing committees.

Councilmember Rice suggested that the Committee should focus on filling the vital open positions in the City before taking on a project like this.

Councilmember Moye did not think that taking on this project would interfere with the Committee's responsibilities in the hiring process. He noted that the City had outsourced the task for a reason; therefore, the Committee members must support The Mercer Group in every way and begin by completing the tasks they assign to the Committee. If the Committee wants to take on updating the City Code, Councilmember Moye asked what the urgency of the total job was, if the order presented was the right one, and if the timing was right for it. He commented that all of the Committees were probably doing something they should not do or not doing something they should, but he did not know what the implications of that were.

The Chair suggested an addition be made to the orientation for Councilmembers following elections to include what the Code says about each standing committee and to review the procedures for each one.

One (1) area that the Committee has proposed changing the section of the Code about selecting members for boards and commissions, and Councilmember Moye thought that was an urgent need. He even suggested that the changes should be discussed and made now so that people who apply in 2019 know and understand what would be expected of them.

For the next meeting, Interim Administrator Fragoso said that staff could prepare some changes for consideration relative to boards and commissions.

## **B. Discussion of FY20 operating budget and Capital Plan**

As staff prepares a proposed operating budget, Chair Ferencz asked that they study line items where funds are assigned each year, but routinely not spent to determine if they could be reduced or eliminated then moved to fund the drainage initiatives or other needs facing the island. As for wages, she asked that staff look at the possibilities of making a position part-time and/or outsourcing jobs so that the City reduces the payroll expense.



When the Chair asked about the Maintenance Contingency of twenty-five thousand dollars (\$25,000), the Interim Administrator explained that this line has been added to the Capital budget for each department; the feeling is that the City has been lax on building maintenance in the past. These funds will be a source of funding for the general maintenance of City buildings that the new Assistant of Public Works will be responsible for doing or hiring and supervising a contractor to do; some of which were identified for FY20 in the Hill Report. The dollar amount shown was a placeholder that will be refined as the budget process goes forward.

Chair Ferencz said that, from her experience, a building maintenance amount was three percent (3%) of the value of the asset. She wanted the maintenance number to be a percentage of the asset value, and, if that number was unaffordable in one (1) year, the figure should be a cumulative one so that the amount needed was achieved over time.

Explaining the note referring to five hundred thousand dollars (\$500,000), Treasurer Suggs reminded that Committee that the FY19 included diverting reserves accumulated for the acquisition of large equipment for the Fire and Public Works Department to address the maintenance issues detailed in the Hill Report. The funds were to be repaid over the course of three (3) years in the Capital Plan under General Government; the climate today is one (1) where the City should go back to leasing the large equipment. With the City needing millions for drainage, maintaining these equipment reserves is unaffordable, and this version of the FY20 Capital Plan assumes that the savings initiative has been discontinued.

After examination, the replacement of certain assets in General Government has been deferred to FY21 or FY22, such as the parking lot fence at City Hall, the metal doors to City Hall and the Court software upgrade.

## **6. Miscellaneous Business**

In consideration of Councilmember Moyer's need to travel with his job, Personnel Committee meeting have been set for the first Tuesday of the month at 8:30 a.m.

Councilmember Moyer said that, at that time, the meeting need to be kept to an hour.

**Next Meeting Date:** 8:30 a.m., Tuesday, February 5, 2019

## **7. Executive Session**

**MOTION:** Chair Ferencz moved to go into Executive Session at 7:06 p.m. in accordance with S.C, Code Section 30-4-70(a)(1) to discussion personnel and employment matters; Councilmember Rice seconded and the motion PASSED UNANIMOUSLY.

The Personnel Committee returned to open session at 7:12 p.m., and the Chair announced that the Committee had not taken any action or a vote while in Executive Session

**8. Adjournment**

**MOTION: Councilmember Rice moved to adjourn the meeting at 7:13 p.m.;  
Chair Ferencz seconded and the motion PASSED UNANIMOUSLY.**

Respectfully submitted:

Marie Copeland  
City Clerk

DRAFT

2019 Limited Compensation survey for Police, Fire & CDL

Starting Salaries

<u>Department</u>		<u>Firefighter</u>	<u>Engineer</u>	<u>Captain</u>	<u>Batt Chief</u>		<u>Police Non-Cert</u>	<u>Certified</u>
Isle of Palms	2920 Hrs	35,552.00	41,133.00	49,110.00	55,496.00		39,263.00	
Mount Pleasant	24 hr shifts - FF	34,907.22	39,610.38	47,856.18	56,542.74	2080 Hrs	41,267.20	42,494.40
Summerville	2920 Hrs	35,756.81	41,392.99		61,156.29	2184	41,392.99	43,462.64
City of Charleston	2904 Hrs	36,174.22	48,476.92	55,990.83	67,902.90		39,730.25	43,802.60
Sullivan's Island	2920 Hrs	38,000.00		48,000.00	52,000.00	2184 Hrs	40,000.00	42,000.00
Folly Beach	2920 Hrs *	39,770.40				2184	38,001.60	38,001.60
Beaufort								
North Charleston								43,811.00
<b>Totals w/o IOP</b>		184,608.65	129,480.29	151,847.01	237,601.93		200,392.04	253,572.24
<b>Average of totals w/o IOP</b>		<b>36,921.73</b>	<b>43,160.10</b>	<b>50,615.67</b>	<b>59,400.48</b>		<b>40,078.41</b>	<b>42,262.04</b>

\*Folly Beach in process of RFP for Comp Study. FF pay high due to recent add of 4 FT responsible for all aspects when prior was only pt dept.

\*\* City of Charleston - very robust pay scale includes Natural Steps-progressing on to CEP Steps w/certs/educational achievements met

Benefit (Health) Insurance:

Several participate with PEBA and have same plan as IOP.

Summerville, Charelston are with BC/BS directly and offer several variations of plans/costs

Mt. P - Police & Fire with PEBA health

<u>FTO</u>	<u>Sgt</u>		<u>Captain</u>	<u>Dep Chief</u>	<u>Chief</u>	<u>CDL</u>	<u>Merit</u>	<u>Cola</u>
	46,765.00		64,449.00		85,883.00	34,792.00		2.2
43,950.40	49,857.60		72,626.59	82,374.90	105,972.57	32,094.00	3-5%	
45,635.77	52,829.10	sal-	67,424.82		(sal) 89,379.89	28,006.00		2%
(MPO) 53,242.32	56,791.80		78,695.12			31,695.00	x	2%
	50,000.00	(LT.)-	53,000.00			Contracted	Comb up to 2.5 M&C	
	43,000.00	(LT.)-	46,000.00				1-4%	\$400
	252,478.50		317,746.53			91,795.00		
	<b>50,495.70</b>		<b>63,549.31</b>			<b>30,598.33</b>		

<u>Longevity</u>		<u>Incentives</u>		
x		Take home cars		
5-year incr.	Para = 2.13 p/h EMT=.34 p/h FTO.68 p/h (fire) PD 4-yr degree=.36 p/h & Take home cars			
5 Yr incr. + wg		Take home cars		
x	**Steps= Education (CEP) Take home car after 24 months			
No	Aft 6 mth proba = up to 5% increase / Varies for Certs up to 4% / Take home cars			
X-mas		Take home cars		
	Recruiting Bonus Program \$500 paid in two separate payments			
		Take home cars		

**City of Isle of Palms**  
**Police Department Compensation Analysis**  
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**Police Patrol Officer Compensation Survey**

City of North Charleston	\$ 44,249
Town of Summerville	42,786
City of Charleston	42,944
Charleston County Sheriff	43,433
Town of Sullivan's Island	42,000
Folly Beach	38,000
City of Beaufort	42,484

**Average** **\$ 42,271**

City of Isle of Palms Current Minimum Wage  
for Police Patrol Officer: **\$ 39,263**  
(includes 2.2% COLA effective 1/1/19)

	Hire Date	Length of IOP Service	Salary at Resignation	Cost to Bring Salary to Average	% of Current Salary
Resigned Patrol Officer #1	4/3/2017	1 Year 9 Months	38,897	3,374	9%
Resigned Patrol Officer #2	2/1/2017	1 Year 11 Months	38,897	3,374	9%
Resigned Patrol Officer #3	4/1/2016	2 Years 8 Months	39,683	2,588	7%
<b>Resigned Patrol Officer #4</b>	<b>10/15/2013</b>	<b>5 Years 2 Months</b>	<b>43,396</b>	-	
Resigned Patrol Officer #5	3/7/2017	1 Year 10 Months	<b>39,771</b>	2,500	6%

**GENERAL NOTES:**

Consistently, these agencies offer similar benefits and work conditions to the City of IOP including:

- \* Fully funded employee only health coverage
- \* Subsidized family health coverage
- \* State Retirement
- \* Take-home cars
- \* 12-Hour shifts
- \* Regular cost of living and/or merit adjustments

Additionally, many of these agencies offer benefits the City of IOP does not:

- \* % Increases in Salary with Associates and Bachelor's Degrees (1-3%)
- \* % increases or flat amount after graduating from the Police Academy

If Patrol Salaries are adjusted, other positions in the Police Dept should also be analyzed. Current IOP Police Sergeant minimum salary is \$46,765.

**City of Isle of Palms**

**Police Department Compensation Analysis**

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**THINGS TO CONSIDER:**

- 1 Keep current Patrol Officer wage range for Non-Certified Officers. HR Officer advises this shouldn't hurt recruitment since not many agencies offer Non-certified option.
- 2 Add a pay range for Certified Officers starting at the survey average of \$42,000 (7% increase).
- 3 Increase pay range for sworn Police positions below Captain by 7% to match Patrol Officer increase and maintain parity between positions.
- 4 Adjust current employees to new minimum if they aren't there already.
- 5 Adjust employees with less than 10 years of service by 1% (for Patrol Officers) or .5% (all other sworn positions below Captain) per year of service to avoid salary compression.
- 6 Proceed with a more complete analysis of all Police Dept positions as soon as possible.

**Current Police Department Wage Ranges**

**Proposed Changes to Current Wage Ranges**

Add 7% to all Certified Sworn Positions below Captain

		Min	Mid	Max	Min	Mid	Max
1	Police Chief	85,883	107,354	128,825			
2	Captain	64,449	80,561	96,673			
4	Sergeant (patrol = 84 hrs)	46,765	58,456	70,147	50,038	62,548	75,058
2	Sergeant (livability and detective = 80 hrs)	46,765	58,456	70,147	50,038	62,548	75,058
0	Patrol Officer - Non-Certified	39,263	49,079	58,894			
10	Patrol Officer - Certified	39,263	49,079	58,894	42,000	52,500	63,000
3	Victims Advocate/Investigator/Livability	41,033	51,292	61,550	43,906	54,882	65,859
4	Communications Technician	33,877	42,346	50,815			
1	Police Administrative Secretary	39,583	49,479	59,375			
1	Animal Control Officer	33,877	42,346	50,815			
1	Animal Control Officer (75% part-time)	25,408	31,760	38,112			

**City of Isle of Palms**  
**Police Department Compensation Analysis**  
**Page 3**

**Calculate Proposed Pay Adjustments for Current Sworn Police Officers below Captain:**

Position	Hire Date	Tenure	Current Hourly Rate	Increase to Proposed New Minimum	Patrol Officers increased by 1% for each yr of service	Other Sworn Officers w/ < 10 Yrs increased .5% for each yr of service	Proposed New Hourly Rate	\$ Impact on FY19 (Feb1-June30)	Annual \$ Impact	Current Annual	New Annual	Annual Increase
1 PATROL	9/3/2013	5 years, 4 months	\$ 20.03		\$ 1.00		\$ 21.03	\$ 911	\$ 2,187	\$ 43,746	\$ 45,933	\$ 2,187
2 PATROL	7/16/2014	4 years, 6 months	21.81		1.09		22.90	992	2,382	47,633	50,015	2,382
3 PATROL	2/1/2017	1 years, 11 months	18.20	1.03	0.38		19.61	1,287	3,089	39,749	42,838	3,089
4 PATROL	3/8/2017	1 years, 10 months	18.20	1.03	0.38		19.61	1,287	3,089	39,749	42,838	3,089
5 PATROL	12/18/2018	0 years, 1 months	19.65		-		19.65	-	-	42,916	42,916	-
6 PATROL SGT	3/5/2002	16 years, 10 months	25.92			-	25.92	-	-	56,609	56,609	-
7 PATROL SGT	1/6/2003	16 years, 0 months	28.25			-	28.25	-	-	61,694	61,694	-
8 PATROL SGT	5/29/2012	6 years, 7 months	22.66	0.25	0.80	0.80	23.71	961	2,305	49,484	51,790	2,305
9 PATROL SGT	6/1/2012	6 years, 7 months	22.07	0.84	0.80	0.80	23.71	1,495	3,589	48,201	51,790	3,589
10 DET SGT	2/3/2003	15 years, 11 months	25.98			-	25.98	-	-	56,739	56,739	-
11 LIVE SGT	3/19/2007	11 years, 10 months	26.82			-	26.82	-	-	58,569	58,569	-
12 DETECTIVE	5/7/2007	11 years, 8 months	26.85			-	26.85	-	-	58,636	58,636	-
13 DETECTIVE	8/4/2014	4 years, 5 months	21.59			0.43	22.03	374	943	47,163	48,107	943
14 DETECTIVE	2/1/2017	1 years, 11 months	\$ 22.04			\$ 0.22	\$ 22.26	191	481	48,145	48,627	481
<b>Total</b>								<b>\$ 7,500</b>	<b>\$ 18,067</b>	<b>\$ 699,032</b>	<b>\$ 717,099</b>	<b>\$ 18,067</b>
								Add Estimated Fringes	3,150	7,588		
								Estimated Fully Loaded Costs	\$ 10,650	\$ 25,655		



**City of Isle of Palms**  
**Police Department Compensation Analysis**  
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**Compare FY19 Budget to FY19 Forecast Estimate**

	FULLTIME REG PAY	OT	GROSS PAY	TOTAL FRINGES	TOTAL PAYROLL & FRINGES
FY19 Budget	1,478,735	127,011	1,605,746	685,868	2,291,614
FY19 Forecast*	1,347,597	168,157	1,515,754	647,638	2,163,392
Projected Savings	131,138	(41,146)	89,992	38,230	<b>128,222</b>

\* FORECAST = FY19 Forecast used for Budget Workshop + impact of recent terminations.  
 Assumes recently resigned positions are vacant for 1.5 months between now and 6/30/18.  
 Also assumes add'l OT is incurred to cover approximately 50% of the vacant hours.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	CITY OF ISLE OF PALMS - MAYOR & COUNCIL - EXPENDITURE DETAIL - ALL FUNDS																	
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	FORECAST FY20	FORECAST FY21	FORECAST FY22	FORECAST FY23	FORECAST FY24
3	<b>GENERAL FUND - MAYOR &amp; COUNCIL</b>																	
4																		
5																		
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	1,301	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	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	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	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>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	700	2,100	700	2,100
15	10-4020.5014	MEMBERSHIP AND DUES	M&C	-	-	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	12,000	12,000	12,000	12,000
17	10-4020.5016	VEHICLE, FUEL & OIL	M&C	-	144	-	-	-	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)	-	-	-	-	-
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	-	2,038	2,038	2,038	2,038	2,038
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>24,638</b>	<b>23,238</b>	<b>24,638</b>	<b>23,238</b>	<b>24,638</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>8%</b>	<b>-6%</b>	<b>6%</b>	<b>-6%</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>142,143</b>	<b>148,601</b>	<b>158,474</b>	<b>166,212</b>	<b>177,297</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																		

	S	T
1	<b>CITY OF ISLE OF PALMS - MAYOR &amp; COUNCIL - EXPENDITURE DETAIL - ALL FUNDS</b>	
2	NOTES	
3		
4		
5	<b>GENERAL FUND - MAYOR &amp; COUNCIL</b>	
6	SALARIES & WAGES	
7	FICA EXPENSE	
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
1	CITY OF ISLE OF PALMS - <b>GENERAL GOVERNMENT</b> - EXPENDITURE DETAIL - ALL FUNDS																	
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	FORECAST FY20	FORECAST FY21	FORECAST FY22	FORECAST FY23	FORECAST FY24
3	<b>GENERAL FUND - GENERAL GOVERNMENT</b>																	
4																		
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	471,575	483,364	495,448	507,835	520,531
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)	4,525	4,638	4,754	4,873	4,995
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)	36,422	37,332	38,265	39,222	40,203
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)	74,081	80,813	87,836	95,159	97,537
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	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	-	5,570	5,709	5,852	5,998	6,148
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>638,497</b>	<b>661,887</b>	<b>686,188</b>	<b>711,441</b>	<b>732,437</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>-2%</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	-	555,000	587,000	591,000	597,000	475,000
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	-	167,983	149,885	130,626	111,292	91,846
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	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	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	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	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 & EQUIPME	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)	30,000	30,000	30,000	30,000	30,000
27	10-4120.5027	MACHINE/EQUIPMENT REPAIR	GG	540	367	184	-	69	1,000	-	46	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	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	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	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	-	22,745	22,745	22,745	22,745	22,745
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)	9,000	9,000	9,000	9,000	9,000
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)	25,000	25,000	25,000	25,000	25,000
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)	32,000	32,000	32,000	32,000	32,000
35	10-4120.5067	CONTRACTED SERVICES	GG	-	-	-	-	-	50,000	11,850	11,850	36,000	(14,000)	84,000	84,000	84,000	84,000	84,000
36	10-4120.5068	ELECTION EXPENSES	GG	3,195	-	609	-	10,513	-	-	8,755	-	-	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	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>1,010,683</b>	<b>1,019,585</b>	<b>1,010,626</b>	<b>990,992</b>	<b>854,546</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>-1%</b>	<b>1%</b>	<b>-1%</b>	<b>-2%</b>	<b>-14%</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>1,649,180</b>	<b>1,681,472</b>	<b>1,696,814</b>	<b>1,702,434</b>	<b>1,586,983</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>-2%</b>	<b>2%</b>	<b>1%</b>	<b>0%</b>	<b>-7%</b>
43																		
44																		
45	<b>CAPITAL PROJECTS FUND</b>																	
46	20-4140.5013	BANK SERVICE CHARGES	GG	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	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
48	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	12,163	12,163	12,163	12,163
49	20-4140.5065	PROFESSIONAL SERVICES	GG	-	475	-	23,814	15,247	18,000	-	-	18,000	-	31,000	31,000	31,000	31,000	31,000
50	20-4140.5085	CAPITAL OUTLAY	GG	65,000	16,935	-	19,689	184,334	53,000	-	98,299	15,000	(38,000)	-	35,000	18,000	-	25,000
51		<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>48,163</b>	<b>83,163</b>	<b>66,163</b>	<b>48,163</b>	<b>73,163</b>

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	<b>CITY OF ISLE OF PALMS - GENERAL GOVERNMENT - EXPENDITURE DETAIL - ALL FUNDS</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>FORECAST FY20</b>	<b>FORECAST FY21</b>	<b>FORECAST FY22</b>	<b>FORECAST FY23</b>	<b>FORECAST FY24</b>
52	<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>-16%</b>	<b>73%</b>	<b>-20%</b>	<b>-27%</b>	<b>52%</b>
53																		
54	<b>MUNICIPAL ACCOMMODATIONS TAX</b>																	
55	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	84,000	84,000	84,000	-
56	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	4,234	2,822	1,411	-
57	30-4120.5013	BANK SERVICE CHARGES	GG	167	54	90	75	20	-	-	-	-	-	-	-	-	-	-
58	30-4120.5020	ELECTRIC AND GAS	GG	379	288	189	404	388	400	125	339	400	-	400	400	400	400	400
59	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN'	GG	-	3,233	-	-	-	-	-	-	-	-	-	-	-	-	-
60	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	26,500	26,500	26,500	26,500
61	30-4120.5054	STREET SIGNS	GG	-	-	-	14,516	23,133	80,000	13,680	28,679	40,000	(40,000)	7,000	7,000	7,000	7,000	7,000
62	30-4120.5061	ADVERTISING	GG	500	5,911	-	-	-	-	-	-	-	-	-	-	-	-	-
63	30-4120.5065	PROFESSIONAL SERVICES	GG	11,105	39,347	472	510	383	560	-	-	560	-	560	560	560	560	560
64	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
65	30-4120.5085	CAPITAL OUTLAY	GG	-	-	11,797	19,969	-	-	-	-	-	-	-	-	-	-	-
66	<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>138,071</b>	<b>138,694</b>	<b>137,282</b>	<b>135,871</b>	<b>50,460</b>
67	<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>-16%</b>	<b>0%</b>	<b>-1%</b>	<b>-1%</b>	<b>-63%</b>
68																		
69																		
70	<b>HOSPITALITY TAX</b>																	
71	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	129,000	135,000	144,000	60,000
72	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	16,582	14,156	11,618	8,911
73	<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>145,582</b>	<b>149,156</b>	<b>155,618</b>	<b>68,911</b>
74	<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>-56%</b>
75																		
76																		
77	<b>STATE ACCOMMODATIONS TAX</b>																	
78	50-4120.5013	BANK SERVICE CHARGES	GG	82	39	90	75	34	-	-	-	-	-	-	-	-	-	-
79	50-4120.5022	WATER AND SEWER	GG	392	515	237	407	740	600	46	515	600	-	600	600	600	600	600
80	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN'	GG	-	3,233	-	-	1,917	2,500	-	350	1,000	(1,500)	1,000	1,000	1,000	1,000	1,000
81	50-4120.5061	ADVERTISING	GG	-	3,000	3,500	5,895	795	10,000	-	-	-	(10,000)	-	-	-	-	-
82	50-4120.5065	PROFESSIONAL SERVICES	GG	8,241	39,127	-	-	-	-	-	-	-	-	-	-	-	-	-
83	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
84	50-4120.5079	MISCELLANEOUS	GG	-	650	1,639	212	114	3,000	-	-	1,000	(2,000)	1,000	1,000	1,000	1,000	1,000
85	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
86	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	630,713	648,854	667,540	686,786
87	<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>705,700</b>	<b>723,313</b>	<b>741,454</b>	<b>760,140</b>	<b>779,386</b>
88	<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>2%</b>	<b>2%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
89																		
90																		
91	<b>DISASTER RECOVERY FUND</b>																	
92	60-4120.5013	BANK SERVICE CHARGES	GG	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	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	10,000	10,000	10,000	10,000
94	60-4120.5058	HURRICANE BUILDING COSTS	GG	-	-	-	4,850	403	-	-	-	-	-	-	-	-	-	-
95	60-4120.5079	MISCELLANEOUS	GG	-	-	-	-	-	-	5,000	5,000	5,000	5,000	-	-	-	-	-
96	<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>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
97	<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>
98																		
99																		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	<b>CITY OF ISLE OF PALMS - GENERAL GOVERNMENT - EXPENDITURE DETAIL - ALL FUNDS</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>FORECAST FY20</b>	<b>FORECAST FY21</b>	<b>FORECAST FY22</b>	<b>FORECAST FY23</b>	<b>FORECAST FY24</b>
3																		
100	<b>AISLE OF PALMS FUND</b>																	
101	66-4120.5013	BANK SERVICE CHARGES	GG	77	39	41	46	16	-	-	-	-	-	-	-	-	-	-
102	66-4120.5026	MAINT & SERVICE CONTRACTS	GG	-	-	-	6,750	-	-	-	-	-	-	-	-	-	-	-
103	66-4120.5077	PROGRAMS/SPONSORSHIPS	GG	800	420	2,058	1,144	-	-	-	-	-	-	-	-	-	-	-
104	66-4120.5085	CAPITAL OUTLAY	GG	-	-	-	-	18,372	-	-	18,372	-	-	-	-	-	-	-
105	<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>
106	<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>						
107																		
108	<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>2,693,008</b>	<b>2,782,223</b>	<b>2,800,870</b>	<b>2,812,226</b>	<b>2,568,903</b>
109	<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>-2%</b>	<b>3%</b>	<b>1%</b>	<b>0%</b>	<b>-9%</b>
110																		
111																		

S	T
1	<b>CITY OF ISLE OF PALMS - GENERAL GOVERNMENT - EXPENDITURE DETAIL - ALL FUNDS</b>
2	<b>NOTES</b>
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
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
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13	
14	
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
16	PRINT AND OFFICE SUPPLIES 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
17	DEBT SERVICE - INTEREST
18	BANK SERVICE CHARGES
19	MEMBERSHIP AND DUES
20	MEETINGS AND SEMINARS Includes SCCMA, 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 and Adobe DC software maint (\$12k), City Hall recurring expenses for cleaning, pest control, hvac, stormwater/sol waste disp fees, pressure washing & elevator maint (\$8k), Tree Fund expenditures (\$5k only if needed-reduced from \$15k in FY19 budget), and misc provision as needed (\$5k).
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 Forecast currently FY19 Budget level, but will refine for Draft #2
32	RENT AND LEASES City Hall copiers and postage meter
33	EMPLOYEE TRAINING Includes \$5,000 for City Hall employee training and \$20,000 for City-wide tuition reimbursement program (requests submitted by employees for FY20)
34	PROFESSIONAL SERVICES Includes annual audit fees (\$26,000), Flex benefits administration (\$1,200), Equifax credit cks on new employees (\$800), Codification updates and online searchable code (\$3,000), elevator inspections, drug tests & misc (\$1,000)
35	CONTRACTED SERVICES Contracted IT service. Provision increased to \$7,000/month for FY20-FY24 since future provider is uncertain.
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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45	<b>CAPITAL PROJECTS FUND</b>
46	BANK SERVICE CHARGES
47	NON-CAPITAL TOOLS & EQUIP Provision for City Hall and Council Chamber furniture, computers, and AV equipment as needed
48	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
49	PROFESSIONAL SERVICES Includes City-wide Microsoft Office 365 licensing software (\$18,000), email software and timeclock software subscription and rental (\$13,000)
50	CAPITAL OUTLAY FY20-FY24 forecast amounts are per the 10-year capital plan
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1	<b>CITY OF ISLE OF PALMS - GENERAL GOVERNMENT - EXPENDITURE DETAIL - ALL FUNDS</b>
2	<b>NOTES</b>
3	
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54	<b>MUNICIPAL ACCOMMODATIONS TAX</b>
55	DEBT SERVICE - PRINCIPAL 40% of Debt service on Recreation Center GO bond. Maturity date is 6/1/23
56	DEBT SERVICE - INTEREST 40% of Bank service on Recreation Center GO bond. Maturity date is 6/1/23
57	BANK SERVICE CHARGES
58	ELECTRIC AND GAS
59	NON-CAPITAL TOOLS & EQUIP
60	MAINT & SERVICE CONTRACTS Provision to trim roadside palm trees (\$8,500) and install or refinish approx 3 streetprint crosswalks @ \$6000 each
61	STREET SIGNS Parking management replacement signs as needed (resident parking only, parallel parking only, beach parking)
62	ADVERTISING
63	PROFESSIONAL SERVICES DHEC water sampling costs
64	MISCELLANEOUS Holiday decorations, lift for Front Beach holiday lights, replacement lights and flags
65	CAPITAL OUTLAY
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70	<b>HOSPITALITY TAX</b>
71	DEBT SERVICE - PRINCIPAL 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26
72	DEBT SERVICE - INTEREST 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26
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77	<b>STATE ACCOMMODATIONS TAX</b>
78	BANK SERVICE CHARGES
79	WATER AND SEWER Irrigation at Breach Inlet sign
80	NON-CAPITAL TOOLS & EQUIPMENT Add/replace/maintain benches, etc at Carmen R Bunch Park
81	ADVERTISING -
82	PROFESSIONAL SERVICES
83	PROGRAMS/SPONSORSHIPS Provison for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (\$35,000)
84	MISCELLANEOUS
85	CAPITAL OUTLAY Add or replace holiday light displays as needed
86	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
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91	<b>DISASTER RECOVERY FUND</b>
92	BANK SERVICE CHARGES
93	STORM PREPARATION/CLEANUP Only if needed
94	HURRICANE BUILDING COSTS
95	MISCELLANEOUS
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	S	T
1	CITY OF ISLE OF PALMS - <b>GENERAL GOVERNMENT</b> - EXPENDITURE DETAIL - ALL FUNDS	
2	NOTES	
3		
100	<b>AISLE OF PALMS FUND</b>	Aisle of Palms Fund closed
101	BANK SERVICE CHARGES	
102	MAINT & SERVICE CONTRACTS	
103	PROGRAMS/SPONSORSHIPS	
104	CAPITAL OUTLAY	
105		
106		
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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	CITY OF ISLE OF PALMS - BUILDING & PLANNING DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS																	
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	FORECAST FY20	FORECAST FY21	FORECAST FY22	FORECAST FY23	FORECAST FY24
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	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	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	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	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	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	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>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																		
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	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
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	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	-	5,200	5,200	5,200	5,200	5,200
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	7,500	-	20,500	20,500	20,500	20,500	20,500
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	9,000	9,000	9,000	9,000
29	10-4720.5063	RENT AND LEASES	BD	2,364	(27)	626	464	574	800	103	473	600	(200)	600	600	600	600	600
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	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>61,952</b>	<b>(11,039)</b>	<b>76,600</b>	<b>76,600</b>	<b>76,600</b>	<b>76,600</b>	<b>76,600</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>14%</b>		<b>24%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
35																		
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>410,102</b>	<b>(10,183)</b>	<b>438,422</b>	<b>452,566</b>	<b>467,328</b>	<b>482,741</b>	<b>496,028</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																		
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	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>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																		
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>
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																		
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>415,102</b>	<b>(23,483)</b>	<b>450,585</b>	<b>464,729</b>	<b>479,491</b>	<b>494,904</b>	<b>543,191</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																		

S	T
1	<b>CITY OF ISLE OF PALMS - BUILDING &amp; PLANNING DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS</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
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
24	MACHINE/EQUIPMENT REPAIR
25	UNIFORMS
26	CLEANING/SANITARY SUPPLY
27	MEDICAL AND LAB
28	INSURANCE
29	RENT AND LEASES
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	
34	
35	
36	
37	
38	
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
43	
44	
45	
46	<b>HOSPITALITY TAX FUND</b>
47	PRINT AND OFFICE SUPPLIES
48	BANK SERVICE CHARGES
49	
50	
51	
52	
53	
54	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	<b>CITY OF ISLE OF PALMS - COURT - EXPENDITURE DETAIL - ALL FUNDS</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>FORECAST FY20</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	-	69,749	71,493	73,280	75,112	76,990
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)	1,591	1,631	1,672	1,713	1,756
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	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)	6,720	6,856	6,996	7,139	7,286
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)	13,668	14,842	16,059	17,321	17,678
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	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	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>115,449</b>	<b>119,104</b>	<b>122,896</b>	<b>126,830</b>	<b>129,960</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																		
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	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	150	150	150	150
17	10-4920.5015	MEETINGS AND SEMINARS	CT	411	239	386	684	228	800	185	185	700	(100)	700	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	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	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	613	613	613	613	613	613
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	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	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>(36,487)</b>	<b>107,913</b>	<b>107,913</b>	<b>107,913</b>	<b>107,913</b>	<b>107,913</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																		
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>(38,897)</b>	<b>223,362</b>	<b>227,017</b>	<b>230,809</b>	<b>234,743</b>	<b>237,873</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																		

S		T	
1	<b>CITY OF ISLE OF PALMS - COURT - EXPENDITURE DETAIL - ALL FUNDS</b>		
2	NOTES		
3			
4	<b>GENERAL FUND COURT</b>		
5	SALARIES & WAGES	FY20 includes a 3% pool for salary adjustments. FY21+ forecast increase is 3% per year	
6	OVERTIME WAGES	Forecast increase is 3% 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	
12			
13			
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		
26			
27			
28			
29			
30			
31			