

	A	B	C	E	F	G	H	I	J	K	L	M	N
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted							
2	Fund	Account #	Account Description	FY 2005-06	FY 2006-07	FY 2007-08	Notes						
4	General Fund Expenditures												
6			<i>Mayor and Council</i>										
7													
8	General	104010.5001	Mayor and Council Salaries	\$ 17,000	\$ 17,000	\$ 17,000							
9	General	104010.5004	FICA Expense	1,301	1,301	1,301							
10	General	104010.5005	Retirement Expense	501	533	599	9.21% of Salaries for SCRS. Increased from 8.2% as mandated by State Law.						
11	General	104010.5007	Workers' Compensation	-	453	471	Estimated w/ budgeted salaries, current rates by job class & a 10% increase based on advice from SCMIT						
12	General	104010.5008	Group Health Insurance	-	-	-							
13	General	104020.5014	Membership and Dues	-	-	-							
14	General	104020.5015	Meetings and Seminars	11,630	10,000	12,000	Primarily the MASC Conference. Increased based on actual						
15	General	104020.5016	Vehicle Fuel & Oil	450	584	584							
16	General	104020.5017	Vehicle Maintenance	-	-	-							
17	General	104020.5021	Telephone/Cable	3,950	4,620	4,400	covers Arch pagers, Suncom wireless, Bellsouth internet access and potential Chas Co radio fee						
18	General	104020.5025	Non-capital Tools & Equipment	-	500	500	Contingency for radio/pager replacements						
19	General	104020.5062	Insurance	204	2,144	2,136	Public officials liability & employee bond for Mayor.						
20	General	104020.5079	Miscellaneous & Contingency	5,376	6,000	6,000							
21	General	104020.5088	Citizens and Employee Services	4,389	4,500	4,500							
22													
23			Total Mayor and Council	\$ 44,799	\$ 47,634	\$ 49,490							
24			Change from Prior Year			4%	Increase over previous year's budget						
25													

	A	B	C	E	F	G	H	I	J	K	L	M	N
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted							
2	Fund	Account #	Account Description	FY 2005-06	FY 2006-07	FY 2007-08	Notes						
4	General Fund Expenditures												
26			General Government										
28	General	104110.5001	Salaries - Supervisor	\$ 86,287	\$ 91,178	\$ 96,611	Incls 3.0% COLA, 2% ave merit, and a \$4,351 vehicle allowance. Veh. allow. Adj for COLA as well.						
29	General	104110.5002	Salaries - Employees	118,539	113,767	177,838	Assumes 3.0% COLA & 2% ave merit and one additional position (Website coordinator/Asst to Administrator incl veh allow)						
30	General	104110.5003	Salaries - Part Time	71	-	-							
31						58,000	City-wide provision for estimated 1-time wage adjustments (& non-health fringes) based on comprehensive wage study.						
32	General	104110.5004	FICA Expense	14,978	15,678	20,995	7.65% of Salaries						
33	General	104110.5005	Retirement Expense	15,725	16,805	25,277	9.21% of Salaries for SCRS. Increased from 8.2% as mandated by State Law.						
34	General	104110.5006	Group Health Insurance	25,927	24,096	42,718	Estimated using a 14% increase. Added a provision to supplement 50% of dependent coverage.						
35	General	104110.5007	Workers' Compensation	4,990	5,022	7,357	Estimated w/ budgeted salaries, current rates by job class & a rough 10% increase						
36	General	104110.5008	Unemployment Compensation	-	-	-							
37	General	104120.5009	Debt Service - Principal	-	106,000	318,000	60% of Rec Bond princ (tot=\$105,000), 40% of FS#2 bond princ (tot=\$120,000) & 100% of est. FS#1/PS bond princ (tot=207,000)						
38	General	104120.5010	Printing & Office Supplies	12,491	12,500	14,500	increased for new position						
39	General	104120.5011	Debt Service - Interest	36,206	92,519	497,808	60% of Rec Bond int (tot=\$89,815), 40% of FS#2 bond int (tot=\$141,047) & 100% of est. ann FS#1/PS bond int pmt (tot=\$387,500)						
40	General	104120.5013	Bank Service Charges	1,297	500	500							
41	General	104120.5014	Membership & Dues	2,929	3,515	4,480	See detailed note. Increased for Asst. Administrator						
42	General	104120.5015	Meetings & Seminars	1,876	3,000	4,000	Various MASC meetings, ICMA Annual Conf., SC City Managers Assn. Meetings, increased for Asst Admin						
43	General	104120.5016	Vehicle Fuel & Oil	2,562	3,572	2,750	based on annualized actual with a 10% increase for fuel cost and a 30% increase for Asst Admin						
44	General	104120.5020	Electricity & Gas	6,226	6,386	7,000	increased based on annualized actual						
45	General	104120.5021	Telephone & Cable	6,786	7,632	12,036	increased based on actual and a provision for the new position. Incls potential Chas Co radio charge						
46	General	104120.5022	Water & Sewer	1,322	1,803	2,460	annualized actual and added \$360 for basic CPW charge for 2 13th Ave props						
47	General	104120.5025	Non-capital Tools & Equipment	905	500	1,250	additional amount to cover equipment for new position not purchased in FY07						
48	General	104120.5026	Maint & Service Contracts	17,681	19,451	29,451	See detailed note. Includes a provision for spending up to \$10,000 from Tree Fund for beautification of public property						
49	General	104120.5027	Machinery & Equipment Repair	165	1,500	1,500							
50	General	104120.5044	Cleaning & Sanitary Supplies	640	600	700							
51	General	104120.5045	Storm Preparation & Cleanup	356	1,000	3,000	to cover all departments. Based on actual costs incurred in for 1 close call in the 2006 season						
52	General	104120.5049	Medical & Lab	157	460	560							
53	General	104120.5052	LTD Insurance	590	594	851	calculated on FT salaries (gross salaries times .0031 - up from .0029 in FY07)						
54	General	104120.5061	Advertising	24,598	20,000	23,000	YTD 1/31/07 = \$13,463 / 7 * 12 = \$23,080						
55	General	104120.5062	Insurance	18,931	25,906	27,904	increased all coverages by 10% over most recent bill. Includes property, liability, flood and employee bonds						
56	General	104120.5063	Rents & Leases	6,550	6,760	10,330	See detailed note. Increased for offsite storage units.						
57	General	104120.5064	Employee Training	6,541	6,410	8,500	Treas's req'd cont ed \$1000, tuition reimb \$5500, misc train for CHall staff \$500, add'l training for new position \$1500						
58	General	104120.5065	Professional Services	19,882	56,250	48,142	See detailed note. Rebudgeted \$25,000 recodification that might be completed in FY07						
59	General	104120.5068	Election Expenses	2,329	-	3,000	For Nov 2007 election						
60	General	104120.5079	Miscellaneous & Contingency	19,584	16,250	20,350	See detailed note.						
61													
62			Total General Government	\$ 457,122	\$ 659,655	\$ 1,470,867	\$ 811,213	dollar increase over prior year. \$594,500 due to est debt svc on Public Safety Building					
63			Change from Prior Year			123.0%	Increase over previous year's budget. 90% of this increase relates to new est debt svc on PS GO Bond						

	A	B	C	E	F	G	H	I	J	K	L	M	N
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted							
2	Fund	Account #	Account Description	FY 2005-06	FY 2006-07	FY 2007-08	Notes						
4	General Fund Expenditures												
64			Police Department										
66	General	104410.5001	Salaries - Supervisor	64,992	68,791	72,965	Assumes 3.0% COLA & 2% average merit						
67	General	104410.5002	Salaries - Employees	827,844	931,486	982,586	Assumes 3.0% COLA & 2% average merit. Includes new Livability officer						
68	General	104410.5003	Salaries - Part Time	831	9,360	9,360	Assumes 3.0% COLA & 2% average merit.						
69	General	104410.5004	FICA Expense	68,419	77,237	81,466							
70	General	104410.5005	Retirement Expense	89,713	101,310	109,721	10.7% of salaries for PORS. 9.21% of Salaries for SCRS. SCRS increased from 8.2% as mandated by State Law.						
71	General	104410.5006	Group Health Insurance	165,371	174,696	231,767	Includes an estimated increase of 14% plus a provision for supplementing 50% of dependent premiums						
72	General	104410.5007	Workers' Compensation	43,277	59,591	58,197	Estimated w/ budgeted salaries, current rates by job class & a rough 10% increase						
73	General	104410.5008	Unemployment Compensation	36	-	-							
74	General	104420.5010	Printing & Office Supplies	15,632	15,420	15,420							
75	General	104420.5014	Membership & Dues	1,208	1,255	1,295	increase for range fee, Livability Officer						
76	General	104420.5015	Meetings & Seminars	2,330	2,650	8,150	Additional amount for CALEA Re-accreditation Conference in Atlanta						
77	General	104420.5016	Vehicle Fuel & Oil	52,318	85,187	79,220	Based on 12 mos actual usage, adding Livability Officer, \$2.80/gallon UNL and a \$5000 cushion						
78	General	104420.5017	Vehicle Maintenance	24,885	23,250	27,000	Increased based on actual.						
79	General	104420.5020	Electricity & Gas	6,226	6,077	7,000	Increased based on annualized actual						
80	General	104420.5021	Telephone & Cable	11,188	12,060	23,750	Increased based on actual and additional Livability land line & mobile. \$175/radio for potential Chas Co fee						
81	General	104420.5022	Water & Sewer	1,322	2,060	2,500	Increased based on actual						
82	General	104420.5025	Non-capital Tools & Equipment	989	1,200	1,200							
83	General	104420.5026	Maint & Service Contracts	16,279	18,404	20,804	Added \$1000 for enterpol/lotus notes license fees for 1 new user, \$750 for mapping maint. & \$650 for NCIC increase						
84	General	104420.5027	Machinery & Equipment Repair	5,205	5,000	6,000	Increased based on actual. Aging radio console equipment requiring more maintenance. Also downstairs AC						
85	General	104420.5041	Uniforms	16,128	16,515	18,015	Added \$1500 for Livability Officer						
86	General	104420.5044	Cleaning & Sanitary Supplies	1,098	1,000	1,200	Increased based on actual						
87	General	104420.5045	Storm Preparation & Cleanup	115			all budgeted in General Gov't						
88	General	104420.5049	Medical & Lab Supplies	3,637	5,000	5,500	Cost of annual physicals have increased \$25 each. 20 sworn officers						
89	General	104420.5052	LTD Insurance	2,610	2,901	3,272	calculated on FT salaries (gross salaries times .0031 - up from .0029 in FY07)						
90	General	104420.5062	Insurance	50,225	57,066	64,882	increased property & liabl coverages by 10% over most recent bill. Includes property, liability, flood and employee bonds						
91	General	104420.5063	Rents & Leases	2,165	2,160	2,160							
92	General	104420.5064	Employee Training	7,480	9,670	10,420	increased based actual and additional of Livability Officer						
93	General	104420.5065	Professional Services	2,238	2,250	10,250	added \$500 alarm monitoring for evidence room and \$7500 for CALEA reaccreditation fees (pd w/ Narcotics \$ in prior years)						
94	General	104420.5074	VOCA Grant Expenses	826	-	-							
95	General	104420.5079	Miscellaneous & Contingency	4,254	3,750	3,750							
96	General	104420.5081	Canine Kennel Expenses	711	750	1,000	increased based on actual						
97			Total Police Department	\$ 1,489,550	\$ 1,696,096	\$ 1,858,849							
98			Change from Prior Year			10%	Increase over previous year's budget						

	A	B	C	E	F	G	H	I	J	K	L	M	N
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted							
2	Fund	Account #	Account Description	FY 2005-06	FY 2006-07	FY 2007-08	Notes						
4	General Fund Expenditures												
99			Fire Department										
100													
101	General	104510.5001	Salaries - Supervisor	63,498	66,147	70,190	Assumes 3.0% COLA & 2% average merit						
102	General	104510.5002	Salaries - Employees	1,078,934	1,003,721	1,039,176	Assumes 3.0% COLA & 2% average merit						
103	General	104510.5003	Salaries - Part Time	19,983	25,632	26,796	Assumes 3.0% COLA & 2% average merit.						
104	General	104510.5004	FICA Expense	85,512	83,806	86,916	7.65% of Salaries						
105	General	104510.5005	Retirement Expense	121,527	116,737	121,265	10.7% of Salaries						
106	General	104510.5006	Group Health Insurance	193,077	180,720	225,726	Includes an estimated increase of 14% plus a provision for supplementing 50% of dependent premiums						
107	General	104510.5007	Workers' Compensation	50,204	57,328	58,999	Estimated w/ budgeted salaries, current rates by job class & a 10% increase based on advice from SCMIT						
108	General	104510.5008	Unemployment Compensation	-	-	-							
109	General	104520.5010	Printing & Office Supplies	5,655	6,400	6,900	Increased based on actual						
110	General	104520.5014	Membership & Dues	1,444	2,000	2,000							
111	General	104520.5015	Meetings & Seminars	250	500	1,000	Increased based on actual						
112	General	104520.5016	Vehicle Fuel & Oil	17,307	26,702	22,136	based on 12 mos usage @ \$2.80/gal UNL and Diesel (estimate for FY08 per the supplier).						
113	General	104520.5017	Vehicle Maintenance	32,823	40,000	42,000	Added \$2000 for hose covers						
114	General	104520.5020	Electricity & Gas	17,464	16,480	16,480	Reduction from to demo of Station 2 offset by the cost of the temp qtrs.						
115	General	104520.5021	Telephone & Cable	8,607	7,188	18,038	Added \$175/radio for potential Chas Co fee (7 mos only)						
116	General	104520.5022	Water & Sewer	2,503	3,546	3,546	anticipates a 3% rate increase						
117	General	104520.5025	Non-capital Tools & Equipment	7,459	7,000	15,000	increased to cover rescue belts (\$3150), water thief (\$3000), TNT entry tool (\$1000) and hose roller (\$1000)						
118	General	104520.5026	Maint & Service Contracts	8,414	13,810	13,810							
119	General	104520.5027	Machinery & Equipment Repair	8,294	12,000	12,000	higher cost to maintain newer detection meters						
120	General	104520.5041	Uniforms	17,899	20,080	25,000	increased based on actual						
121	General	104520.5044	Cleaning & Sanitary Supplies	2,751	5,000	5,000							
122	General	104520.5045	Storm Preparation & Cleanup	533			all costs included in General Gov't						
123	General	104520.5049	Medical & Lab Supplies	8,246	12,872	13,997	Cost of annual physicals have increased \$25/each. Figure 30 FT & 15 Vols/PT						
124	General	104520.5052	LTD Insurance	3,286	3,177	3,439	calculated on FT salaries (gross salaries times .0031 - up from .0029 in FY07)						
125	General	104520.5062	Insurance	40,508	45,591	54,462	increased property & liability coverages by 10% over most recent bill. Includes 7 mos of coverage on new FS#2						
126	General	104520.5063	Rents & Leases	1,448	2,500	4,360	Copier/equipment. Added \$155/month for a storage unit						
127	General	104520.5064	Employee Training	13,699	15,000	15,000							
128	General	104520.5065	Professional Services	1,795	2,750	2,750	incls annual testing of ladder trucks, breathing system, SCBA calibrator						
129	General	104520.5079	Miscellaneous & Contingency	5,369	5,000	5,000							
130	General	104520.5080	Volunteer Fire Points	2,999	4,000	4,000							
131	General	104520.5085	Capital Outlay	-									
132													
133			Total Fire Department	\$ 1,821,488	\$ 1,785,687	\$ 1,914,986							
134			Change from Prior Year			7%	Increase over previous year's budget						

	A	B	C	E	F	G	H	I	J	K	L	M	N
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted							
2	Fund	Account #	Account Description	FY 2005-06	FY 2006-07	FY 2007-08	Notes						
4	General Fund Expenditures												
135			Public Works Department										
137	General	104610.5001	Salaries - Supervisor	\$ 41,909	\$ 43,901	\$ 46,567	Assumes 3.0% COLA & 2% average merit						
138	General	104610.5002	Salaries - Employees	308,174	338,029	343,417	Assumes 3.0% COLA & 2% average merit.						
139	General	104610.5003	Salaries - Part Time	-	-	9,873							
140	General	104610.5004	FICA Expense	25,167	29,218	30,589	7.65% of Salaries						
141	General	104610.5005	Retirement Expense	26,974	31,318	36,827	9.21% of Salaries. Increased from 8.2% as mandated by State Law.						
142	General	104610.5006	Group Health Insurance	74,594	72,288	92,705	Current rate plus 14% estimated increase. Includes a provision to supplement 50% of dependent care coverage.						
143	General	104610.5007	Workers' Compensation	24,699	32,467	31,712	Estimated w/ budgeted salaries, current rates by job class & a 10% increase based on advice from SCMIT						
144	General	104610.5008	Unemployment Compensation	-	-	-							
145	General	104620.5010	Printing & Office Supplies	631	1,000	1,000							
146	General	104620.5014	Membership & Dues	345	400	400							
147	General	104620.5015	Meetings & Seminars	-	500	500							
148	General	104620.5016	Vehicle Fuel & Oil	54,592	80,453	64,280	based on 12 mos usage @ \$2.80/gal UNL and Diesel (estimate for FY08 per the supplier).						
149	General	104620.5017	Vehicle Maintenance	83,306	80,000	80,000							
150	General	104620.5020	Electricity & Gas	60,954	61,800	61,800							
151	General	104620.5021	Telephone & Cable	3,591	3,688	8,205	Increased based on actual. Includes internet T-1 access and 2 mobiles. Added \$175/radio for potential Chas Co fee						
152	General	104620.5022	Water & Sewer	1,944	2,060	2,060	anticipates a 3% rate increase						
153	General	104620.5025	Non-capital Tools & Equipment	1,245	2,000	2,000							
154	General	104620.5026	Maint & Service Contracts	4,522	5,608	5,608							
155	General	104620.5027	Machinery & Equipment Repair	1,173	2,000	3,000	increased based on actual. Covers auto gate, generator, etc						
156	General	104620.5041	Uniforms	5,486	5,700	6,000	\$80/wk unif, \$1800 for hats, vests, shoes, etc.						
157	General	104620.5044	Cleaning & Sanitary Supplies	2,160	2,000	2,000							
158	General	104620.5049	Medical & Lab Supplies	1,646	2,000	3,000	First aid supplies, vaccines. Increased based on actual. Includes safety gloves						
159	General	104620.5052	LTD Insurance	1,016	1,108	1,240	calculated on FT salaries (gross salaries times .0031 - up from .0029 in FY07)						
160	General	104620.5054	Street Signs	3,741	4,000	4,000							
161	General	104620.5062	Insurance	37,576	39,335	43,533	increased property & liability coverages by 10% over most recent bill. Includes 7 mos of coverage on new FS#2						
162	General	104620.5063	Rents & Leases	-	500	500							
163	General	104620.5064	Employee Training	-	900	1,900	added \$1000 estimated cost for Director's underground storage tank required training						
164	General	104620.5065	Professional Services	-	600	600	Testing of underground storage tanks						
165	General	104620.5066	Temporary Labor	116,548	106,600	106,600	average 5 temps, 5 days a week, \$10.25 per hour.						
166	General	104620.5067	Contracted Services	98,624	106,560	21,600	FY08 Gen Fund budget only includes \$1800/month for yard debris. Expense for dumpsters, FB compactor, golf course,						
167	General	104620.5079	Miscellaneous & Contingency	589	1,250	1,250	etc, have been moved to the Muni Acc Tax Fund (see page 20)						
168	General	104620.5085	Capital Outlay	-	-	-							
169	General	104620.5089	Garbage Cart Procurement	9,857	13,206	18,600	increased from 200 to 300 cans at \$62 each plus tax						
170		Total Public Works		\$ 991,062	\$ 1,070,489	\$ 1,031,366							
171		Change from Prior Year				-4%	Increase over previous year's budget						

	A	B	C	E	F	G	H	I	J	K	L	M	N
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted							
2	Fund	Account #	Account Description	FY 2005-06	FY 2006-07	FY 2007-08	Notes						
4	General Fund Expenditures												
172			<i>Building and Planning Department</i>										
173													
174	General	104710.5001	Salaries - Supervisor	\$ 53,561	\$ 56,541	\$ 59,878	Assumes 3.0% COLA & 2% average merit & vehicle allowance of \$4,350.						
175	General	104710.5002	Salaries - Employees	84,384	101,095	107,244	Assumes 3.0% COLA & 2% average merit.						
176	General	104710.5003	Salaries - Part Time	4,792	-	-							
177	General	104710.5004	FICA Expense	10,740	12,059	12,785	7.65% of Salaries						
178	General	104710.5005	Retirement Expense	11,015	12,926	15,392	9.21% of Salaries for SCRS. Increased from 8.2% as mandated by State Law.						
179	General	104710.5006	Group Health Insurance	26,376	24,096	31,611	Current rate plus 14% estimated increase. Includes a provision to supplement 50% of dependent care coverage.						
180	General	104710.5007	Workers' Compensation	2,692	3,884	4,522	Estimated w/ budgeted salaries, current rates by job class & a 10% increase						
181	General	104710.5008	Unemployment Compensation	-	-	-							
182	General	104720.5010	Printing & Office Supplies	7,224	9,000	11,700	add'l supplies needed for Business License (rental) regulations						
183	General	104720.5014	Memberships & Dues	595	1,000	1,000	includes APA memberships for all Planning Commissioners						
184	General	104720.5015	Meetings & Seminars	815	2,500	2,500							
185	General	104720.5016	Vehicle Fuel & Oil	3,854	4,744	4,286	based on 12 mos usage and a 10% increase over current rates						
186	General	104720.5017	Vehicle Maintenance	1,045	1,000	1,000							
187	General	104720.5020	Electricity & Gas	2,103	2,678	2,678							
188	General	104720.5021	Telephone & Cable	6,379	6,180	8,652	increased based on actual.						
189	General	104720.5022	Water & Sewer	480	567	567							
190	General	104720.5025	Non-capital Tools & Equipment	102	500	500	to cover miscellaneous replacement equipment						
191	General	104720.5026	Maint & Service Contracts	3,654	3,200	4,000	increased based on actual. Includes housekeeping and pest control						
192	General	104720.5027	Machinery & Equipment Repair	490	500	500							
193	General	104720.5041	Uniforms	251	750	750							
194	General	104720.5044	Cleaning & Sanitary Supplies	277	500	500							
195	General	104720.5049	Medical & Lab	26	150	150							
196	General	104720.5052	LTD Insurance	408	457	518	calculated on FT salaries (gross salaries times .0031 - up from .0029 in FY07)						
197	General	104720.5062	Insurance	8,272	9,508	10,479	increased all coverages by 10% over most recent bill. Includes property, liability, flood						
198	General	104720.5063	Rents & Leases	2,345	3,180	3,180	\$1500 copier rent plus \$1680 for 10'x20' storage unit for archived plans, etc.						
199	General	104720.5064	Employee Training	1,060	5,000	2,500	Training for Planning Commissioners & BOZA members done in FY07. Kept provision to handle turnover.						
200	General	104720.5065	Professional Services	9,992	25,000	33,000	Prog support (\$5000), flood ltr (\$3000), prof svc related to SWMP compliance/NPDES fee (\$25,000)						
201	General	104720.5066	Temporary Labor	-	-	-							
202	General	104720.5079	Miscellaneous & Contingency	269	750	750							
203	General	104720.5085	Capital Outlay	-	-	-							
204													
205			Total Building & Planning	\$ 243,200	\$ 287,766	\$ 320,642							
206			Change from Prior Year			11%	Increase from previous year's budget						
207													

	A	B	C	E	F	G	H	I	J	K	L	M	N
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted							
2	Fund	Account #	Account Description	FY 2005-06	FY 2006-07	FY 2007-08	Notes						
4	General Fund Expenditures												
208			Recreation Department										
209													
210	General	104810.5001	Salaries - Supervisor	\$ 53,785	\$ 56,182	\$ 59,591	Assumes 3.0% COLA & 2% average merit						
211	General	104810.5002	Salaries - Employees	120,212	180,225	191,786	Assumes 3.0% COLA & 2% average merit.						
212	General	104810.5003	Salaries - Part Time	129,013	65,221	65,221	Regular parttime component of PT salaries						
213			Salaries - Instructors	-	62,500	62,500	Instructor component of PT salaries						
214	General	104810.5004	FICA Expense	23,096	27,856	29,001	7.65% of Salaries						
215	General	104810.5005	Retirement Expense	14,205	19,385	23,152	9.21% of Salaries for SCRS. Increased from 8.2% as mandated by State Law.						
216	General	104810.5006	Group Health Insurance	30,842	42,168	55,002	Includes an estimated increase of 14% plus a provision for supplementing 50% of dependent premiums						
217	General	104810.5007	Workers' Compensation	8,797	12,485	12,037	Estimated w/ budgeted salaries, current rates by job class & a 10% increase based on advice from SCMIT						
218	General	104810.5008	Unemployment Compensation	-	-	-							
219	General	104820.5010	Printing & Office Supplies	4,737	5,000	6,600	increased to cover printing of brochures 4 times per year.						
220	General	104820.5014	Memberships & Dues	780	1,600	1,600	increased to cover increases in annual dues and increased personnel						
221	General	104820.5015	Meetings & Seminars	1,059	2,000	2,000							
222	General	104820.5016	Vehicle Fuel & Oil	2,940	4,044	3,882	based on 12 mos usage @ \$2.80/gal UNL and Diesel (estimate for FY08 per the supplier).						
223	General	104820.5017	Vehicle Maintenance	337	1,200	1,200							
224	General	104820.5020	Electricity & Gas	33,146	34,505	36,500	increased based on actual; driven by higher utilization of building						
225	General	104820.5021	Telephone & Cable	6,477	6,200	7,950	added \$175/radio for potential Chas Co fee (7 mos only)						
226	General	104820.5022	Water & Sewer	4,418	4,738	4,738							
227	General	104820.5025	Non-capital Tools & Equipment	1,250	2,000	2,000							
228	General	104820.5026	Maint & Service Contracts	16,902	15,000	15,800	Added \$800 Rec-Trac software maintenance agreement						
229	General	104820.5027	Machinery & Equipment Repair	1,308	2,000	2,000							
230	General	104820.5041	Uniforms	1,467	1,950	1,950							
231	General	104820.5044	Cleaning & Sanitary Supplies	3,294	3,450	3,450							
232	General	104820.5049	Medical & Lab Supplies	437	885	885							
233	General	104820.5052	LTD Insurance	498	686	779	calculated on FT salaries (gross salaries times .0031 - up from .0029 in FY07)						
234	General	104820.5062	Insurance	25,584	29,709	32,644	Estimated a 10% increase per preliminary advice from SMIRF/MASC						
235	General	104820.5063	Rents & Leases	2,978	4,000	4,000	Copier, Port-a-john, Pest control, Pay phone & Helium tank						
236	General	104820.5064	Employee Training	1,066	1,300	1,300	Seminars, workshops, etc.						
237	General	104820.5065	Professional Services	-	-	-							
238	General	104820.5079	Miscellaneous & Contingency	4,317	4,500	4,500							
239	General	104820.5085	Capital Outlay	-	-	-							
240													

	A	B	C	E	F	G	H	I	J	K	L	M	N
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted							
2	Fund	Account #	Account Description	FY 2005-06	FY 2006-07	FY 2007-08	Notes						
4	General Fund Expenditures												
241			Recreation Program / Instruction Expense										
242													
243	General	104830.5088	Preschool age programs	204	500	750							
244	General	104830.5091	Programs	905	1,750	2,500	Includes gymnastics, tennis, TKD, exercise, fencing, etc.						
245	General	104830.5092	Special Activities	22,673	18,000	19,500	Separated out middle school dances & keenagers but added \$10,000 for movie nights and \$2500 for other misc.						
246	General	104830.5093	Day Camp	13,450	10,000	12,000	increased based on actual. This program is always full. Increased minimum # of participants in FY07						
247	General	104830.5095	Theme Activities	-	-	2,000	New category to include specialty camps such as AJ Basketball, volleyball clinic, soccer clinic						
248	General	104830.5096	Middle School Dances	-	-	8,000	New category. Previously included in Special Activities						
249	General	104830.5097	Adult Sports	9,598	14,000	14,000							
250	General	104830.5098	Youth Sports	20,525	27,000	27,000							
251	General	104830.5099	Keenagers	-	-	3,000	New category. Previously included in Special Activities						
252													
253													
254													
255		Total Recreation Department		\$ 560,302	\$ 662,039	\$ 720,818							
256		Change from Prior Year				9%							
257													
258													

	A	B	C	E	F	G	H	I	J	K	L	M	N
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted							
2	Fund	Account #	Account Description	FY 2005-06	FY 2006-07	FY 2007-08	Notes						
4	General Fund Expenditures												
259			Judicial and Legal										
260													
261	General	104910.5002	Salaries - Employees	\$ 40,038	\$ 40,407	\$ 42,861	Assumes 3.0% COLA & 2% average merit						
262	General	104910.5003	Salaries - Part Time	-	-	21,600	Effective July 1, Judge Harper becomes an employee. Also includes Judge Molony (Livability)						
263	General	104910.5004	FICA Expense	3,022	3,091	4,931	7.65% of Salaries						
264	General	104910.5005	Retirement Expense	3,092	3,313	5,937	9.21% of Salaries for SCRS. Increased from 8.2% as mandated by State Law.						
265	General	104910.5006	Group Health Insurance	6,482	6,024	6,867	Estimated using a 14% increase.						
266	General	104910.5007	Worker's Compensation	637	862	1,126	Estimated w/ budgeted salaries, current rates by job class & a rough 10% increase						
267	General	104920.5010	Printing & Office Supplies	2,496	2,000	2,500	to cover additional postage on delinquent parking ticket letters						
268	General	104920.5013	Bank Service Charges	555	700	700							
269	General	104920.5014	Memberships & Dues	30	100	300	Additional amount to cover membership in new MASC Court Clerk's group						
270	General	104920.5015	Meetings & Seminars	712	750	1,000	increased based on actual						
271	General	104920.5021	Telephone & Cable	2,057	2,028	3,428	annualized actual.						
272	General	104920.5025	Non-capital Tools & Equipment	-	-	500	provision for Livability Court						
273	General	104920.5026	Maint & Service Contracts	2,900	3,600	4,050	Annual court system update = \$2950, NRVC printing program = \$600, 2nd Language interpreter service \$500						
274		104920.5052	LTD Insurance	114	117	124	calculated on FT salaries (gross salaries times .0031 - up from .0029 in FY07)						
275	General	104920.5062	Insurance	400	470	517							
276	General	104920.5064	Employee Training	128	400	5,400	Added \$5000 to cover required continuing education for Judge Harper						
277	General	104920.5065	Professional Services	44,321	55,000	65,000	YTD 1/31/06 = \$29,283/7*12 = \$50,199. Added \$10,000 for potential legal work RE: ST rentals.						
278	General	104920.5079	Miscellaneous & Contingency	264	300	1,000	Additional contingency for Livability Court						
279	General	104920.5085	Capital Outlay	-	-	-							
280													
281			Total Judicial and Legal	\$ 107,248	\$ 119,163	\$ 167,843							
282			Change from Prior Year			41%	Increase over previous year's budget						
283													

	A	B	C	E	F	G	H	I	J	K	L	M	N
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted							
2	Fund	Account #	Account Description	FY 2005-06	FY 2006-07	FY 2007-08	Notes						
4	General Fund Expenditures												
284			<i>General Fund</i>										
285			<i>Parking Lot Department</i>										
286													
287	General	105010.5003	Salaries - Part Time	\$ -	\$ -	\$ -							
288	General	105010.5004	FICA Expense	77	-	-							
289	General	105010.5005	Retirement Expense	-	-	-							
290	General	105010.5007	Workers' Compensation	-	-	-	*** Parking lots are leased to Rick Linville who staffs and operates them.						
291	General	105010.5008	Unemployment Compensation	-	-	-	See General Fund Revenues for lease payments. ***						
292	General	105020.5020	Electric & Gas	317	335	335	anticipates a 3% rate increase						
293	General	105020.5025	Non-capital Tools & Equipment	-	-	-							
294	General	105020.5026	Maintenance and Svc Contracts	-	600	600	provision for fixing pot holes, attendant's shed, etc.						
295	General	105020.5062	Insurance	242	250	250							
296	General	105020.5067	Contracted Services	-	-	-							
297	General	105020.5079	Miscellaneous & Contingency	381	400	400							
298	General	105020.5085	Capital Outlay	-	-	-							
299													
300		Total Parking Lot Dept		\$ 1,017	\$ 1,585	\$ 1,585							
301		Change from Prior Year				0%	Increase over previous year's budget						
302													

	A	B	C	E	F	G	H	I	J	K	L	M	N
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted							
2	Fund	Account #	Account Description	FY 2005-06	FY 2006-07	FY 2007-08	Notes						
4	General Fund Expenditures												
303			Parking Meter Department, ** includes all beach services officers starting in FY07 **										
304													
305	General	105710.5003	Salaries - Part Time	\$ 15,550	\$ 35,360	\$ 36,400	Four seasonal (April thru September) full-time Beach Service Officers. Two are offset by Muni Atax. Pay is \$8.75/ hr						
306	General	105710.5004	FICA Expense	1,113	2,705	2,785	7.65% of Salaries						
307	General	105710.5005	Retirement Expense	-	-	-	these seasonal employees don't typically elect to join the retirement system						
308	General	105710.5007	Workers' Compensation		942	1,009	Estimated w/ budgeted salaries, current rates by job class & a 20% increase based on advice from SCMIT						
309	General	105720.5010	Printing & Office Supplies	2,361	3,000	3,000	bill reader cleaning cards, rolls of ticket paper for kiosk meters, rolls of paper for hand-held devices						
310	General	105720.5025	Non-capital Tools & Equipment	-	-	-							
311	General	105720.5026	Maint & Service Contracts	-	3,600	5,850	includes 2 PM visits per year and 10 hours of call service on the kiosks; warranty expired. Added T2 hardware maint.						
312	General	105720.5027	Machinery & Equipment Repair	1,480	2,000	2,000							
313	General	105720.5062	Insurance	-	-	-	property insurance premium for parking meter kiosks are included w/ other Front Beach property in the Muni Atax Fund						
314	General	105720.5065	Professional Services	1,086	5,434	7,434	\$3434 for powerpark flex online server and \$4000 for ROVER svc to track down unpaid violators. Incr ROVER based on actual						
315	General	105720.5079	Miscellaneous & Contingency	13	500	500							
316	General	105720.5085	Capital Outlay	-	-	-	** note that parking meter revenue was up 6% in FY06 to \$165,075. Court revenue from parking fines increased \$25,000 to \$58,000 in CY 2006 vs. CY2005. Total 12 month estimate of parking related revenue is \$223,000.						
317													
318													
319		Total Parking Meter Dept		\$ 21,603	\$ 53,541	\$ 58,977							
320		Change from Prior Year				10.2%	Increase over previous year's budget						
321													
322													
323													
324		TOTAL GENERAL FUND EXPENDITURES		\$ 5,737,389	\$ 6,383,653	\$ 7,595,424							
325		Change from Prior Year				19.0%	Increase over previous year's budget						
326													
327		General Fund Transfers Out:											
328	TRANSFER	To Marina Debt Service		-	100,000	100,000	28% of debt service (total for FY2007 = \$360,450) on 1999 GO Bond						
329	TRANSFER	To Capital Projects - Current		370,092	174,884	227,552	Transfer to Capital Projects Fund						
330	TRANSFER	To Capital Projects - Future		790,313	-	-							
331	TRANSFER	To Disaster Recovery Reserve		250,000									
332	TRANSFER	To close Confiscated Asset Fund		322									
333													
334		TOTAL GENERAL FUND EXP & TRANS		\$ 7,148,116	\$ 6,658,537	\$ 7,922,976							
335		Change from Prior Year				19.0%							
336													
337		TOTAL GENERAL FUND REVENUES		#REF!	#REF!	#REF!							
338		Change from Prior Year											
339													
340		GENERAL FUND SURPLUS / (DEFICIT)		#REF!	#REF!	#REF!							
341													
342													

Cell: G41

Comment: General Gov't, Membership & Dues:

Municipal Assn \$2,000
Sam's Club \$30
SC City/County Managers Assn. \$65x2=\$130
Intl. City Managers Assn. \$500x2=\$1000
GFOA SC & NAT'L = \$200
Post & Courier = \$150
HazMat Fee from Chas. Co. \$300
Assoc of Public Admins. \$100x2=\$200
SC Assoc of CPAs \$270
Top Health Subscription \$200

Cell: G48

Comment: Gen Gov't, Maint & Service Contracts:

1/2 cost of monthly cleaning (other 1/2 budgeted in Police) \$3000
Typewriter maintenance (2) \$200
Emergency generator maintenance \$1,000
Elevator maintenance contract \$2,350
Computer software maintenance \$4,400
Pressure wash/treat decks \$1,500
Pressure wash City Hall \$600
\$120 for extended warranty/maint new HVAC
\$300 qtrly cleaning of AC filters
\$3000 undesignated
\$125 termite bond renewal
\$2700 telephone svc agmt
\$156 monthly pest spraying
\$15,000 use of Tree Fund revenues (for beautification of public property as directed by City Council)

Cell: G56

Comment: Gen Gov't, Rents & Leases:

1/2 copier rent (other 1/2 in Police) \$2,400
Postage meter \$1140
PO Box \$220
Police dept coffee maker lease \$2850
\$3720 annual rent on 2 storage units

Cell: G58

Comment: Gen Gov't, Professional Services:

Financial auditing services \$15,000;
Flexible benefits plan admin \$2,400;
Computer consultant \$1,500;
Equifax credit monitoring \$300
DHEC annual underground storage tank fee \$200
SCLLR annual elevator inspection fee \$125
Charleston County HAZMAT fee \$300
MASC Unemployment Compensation Svc Fee \$192
Monthly offsite computer backups via the internet \$0
Background checks on prospective employees 30*\$35 = \$1050
Rebudget codification of City Code \$25,000
Undesignated \$1000
Bond Admin Fees \$1075

Cell: G60

Comment: Gen Gov't, Miscellaneous & Contingency:

Employee recognition program \$2,100
Safety sweepstakes \$2,500
Charleston Chaplaincy \$1,000
Holly Reynolds \$2,500. This IOP resident accepts injured shorebirds and rehabilitates them. City staff refer all calls related to injured birds to her. The City's annual donation is a major source of funding and helps purchase food and medicine for the birds.
Miscellaneous \$2,000
Annual holiday gathering \$9,000
Employee Morale and Incentive Program
benefits/Suggestion awards/Recruitment awards \$500
Refreshments for Gen Gov't dept \$750