

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2007-08	FY 2008-09	FY 2009-10								
3														
4	<b>General Fund Expenditures</b>													
5														
6			<b>Mayor and Council</b>											
7														
8	General	104010.5001	Mayor and Council Salaries	\$ 17,000	\$ 17,000	\$ 17,000								
9														
10	General	104010.5004	FICA Expense	1,301	1,301	1,301								
11	General	104010.5005	Retirement Expense	599	610	141	9.39% of Salaries for those who participate in the SC Retirement System.							
12	General	104010.5007	Workers' Compensation	-	357	479	Estimated w/ budgeted salaries, current rates by job class & a 5% increase based on advice from SCMIT							
13	General	104010.5008	Group Health Insurance	-	-	-								
14	General	104020.5014	Membership and Dues	-	-	-								
15	General	104020.5015	Meetings and Seminars	9,389	12,000	10,000	Annual MASC Conference, videographer for meetings, workshop meals							
16	General	104020.5016	Vehicle Fuel & Oil	828	1,200	1,200								
17	General	104020.5017	Vehicle Maintenance	-	-	-								
18	General	104020.5021	Telephone/Cable	2,933	3,400	3,600	Increased to include a full 12 months of the Charleston County radio fee. (\$25 * 12months * 2 radios)							
19	General	104020.5025	Non-capital Tools & Equipment	-	500	8,500	\$500 Contingency for radio/pager replacements & \$8000 for laptops (moving toward a paperless, digital council)							
20	General	104020.5062	Insurance	198	2,400	3,018	Public officials liability & employee bond for Mayor. Add 5% estimated increase per SMIRF							
21	General	104020.5079	Miscellaneous & Contingency	3,797	6,000	6,000								
22	General	104020.5088	Citizens and Employee Services	4,317	4,500	4,500								
23														
24			<b>Total Mayor and Council</b>	<b>\$ 40,361</b>	<b>\$ 49,268</b>	<b>\$ 55,738</b>								
25			<b>Change from Prior Year</b>			<b>13%</b>	<b>Increase/(Decrease) from FY09 budget</b>							
26														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2007-08	FY 2008-09	FY 2009-10								
3														
4	General Fund Expenditures													
5														
27			<b>General Government</b>											
29	General	104110.5002	Salaries - Superv. & Employees	269,790	291,045	<b>303,332</b>	Assumes 1% COLA & 2% ave merit.							
30	General	104110.5003	Salaries - Part Time	6,776	-	-								
31	General	104110.5004	FICA Expense	20,236	22,265	<b>23,205</b>	7.65% of Salaries							
32	General	104110.5005	Retirement Expense	24,945	27,329	<b>28,483</b>	9.39% of Salaries for SCRS.							
33	General	104110.5006	Group Health Insurance	32,718	35,796	<b>33,720</b>	Med 200 plan no longer offered. Budget = current Med 350 rates+6.1% per SCLGAG. Includes 50% of elected dependent coverage.							
34	General	104110.5007	Workers' Compensation	7,397	7,240	<b>9,715</b>	Estimated w/ budgeted salaries, current rates by job class and a 5% estimated increase per SMIT							
35	General	104110.5008	Unemployment Compensation	-	-	-								
36	General	104120.5009	Debt Service - Principal	111,000	310,000	<b>314,064</b>	60% Rec Bond princ (115,000*60%=69,000), 100% PSB bond princ (200,000) & 40% FS#2 bond princ (130,000*40%=52,000-6,936 on hand =45,064)							
37	General	104120.5010	Printing & Office Supplies	15,075	14,500	<b>13,800</b>	reduced paper supply (.007 cents per sheet) needed for paperless Council packets (toner incl in lease)							
38	General	104120.5011	Debt Service - Interest	110,308	383,653	<b>318,410</b>	60% Rec Bond int (82,183*60%=49,310) & 100% PSB bond int tot=\$269,100). FS#2 bond interest to be paid from residual bond proceeds.							
39	General	104120.5013	Bank Service Charges	427	500	-								
40	General	104120.5014	Membership & Dues	3,905	4,530	<b>4,435</b>	See attached note.							
41	General	104120.5015	Meetings & Seminars	4,084	4,000	<b>4,000</b>	Various MASC meetings, ICMA Annual Conf., SC City Managers Assn. Meetings.							
42	General	104120.5016	Vehicle Fuel & Oil	3,311	4,700	<b>3,700</b>	decreased based on actual							
43	General	104120.5020	Electricity & Gas	7,345	7,000	<b>7,950</b>	includes cost of current Police space for 6 mos (until Building Dept comes over)							
44	General	104120.5021	Telephone & Cable	9,143	12,608	<b>12,908</b>	Incr to include 12 mos of Chas Co radio fee (\$25 * 12months * 3 radios). Police move not expected to impact these costs.							
45	General	104120.5022	Water & Sewer	2,392	2,840	<b>2,700</b>	cost of adding current Police space for 6 mos (until Building Dept comes over) offset by a decrease in actual							
46	General	104120.5025	Non-capital Tools & Equipment	1,039	1,250	<b>1,250</b>								
47	General	104120.5026	Maint & Service Contracts	22,855	27,551	<b>28,766</b>	See attached note.							
48	General	104120.5027	Machinery & Equipment Repair	377	1,500	<b>1,500</b>								
49	General	104120.5044	Cleaning & Sanitary Supplies	1,249	1,200	<b>3,700</b>	includes provision for a deep cleaning of City Hall building to be done after renovation and before Building Dept moves in							
50	General	104120.5045	Storm Preparation & Cleanup	50	3,000	<b>3,000</b>	to cover all departments. Based on actual costs incurred in for 1 close call in the 2006 season							
51	General	104120.5049	Medical & Lab	549	840	<b>600</b>								
52	General	104120.5052	LTD Insurance	810	902	<b>1,365</b>	calculated on FT salaries.							
53	General	104120.5061	Advertising	20,092	23,000	<b>20,000</b>	reduced slightly based on actual							
54	General	104120.5062	Insurance	18,990	30,000	<b>25,017</b>	Includes property, liability, flood, key employee bonds. Estimated a 5% increase per SMIRF. Added Police side of Chall							
55	General	104120.5063	Rents & Leases	11,117	11,460	<b>8,360</b>	See attached note.							
56	General	104120.5064	Employee Training	5,768	8,500	<b>10,500</b>	Treasurer's req'd cont ed \$1000, tuition reimb \$7500, misc train for CHall staff \$2000							
57	General	104120.5065	Professional Services	32,847	33,142	<b>31,567</b>	See attached note.							
58	General	104120.5067	Contracted Services	1,378										
59	General	104120.5068	Election Expenses	3,511	3,000	<b>5,000</b>	Elections now handled by Chas Co Election Commission; City is billed for cost of poll workers/legal notices (one election planned for Nov 2009)							
60	General	104120.5079	Miscellaneous & Contingency	17,856	20,350	<b>20,350</b>								
61														
62			<b>Total General Government</b>	<b>\$ 767,338</b>	<b>\$ 1,293,701</b>	<b>\$ 1,241,397</b>								
63			<b>Change from Prior Year</b>			<b>-4.0%</b>	<b>Increase/(Decrease) from FY09 budget</b>							

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2007-08	FY 2008-09	FY 2009-10								
3														
4	General Fund Expenditures													
5														
64	<b>Police Department</b>													
66	General	104410.5002	Salaries - Superv. & Employees	1,118,011	1,198,423	<b>1,233,667</b>	Assumes 1% COLA & 2% ave merit.							
67	General	104410.5003	Salaries - Part Time	-	-	-								
68	General	104410.5004	FICA Expense	86,598	91,679	<b>94,376</b>								
69	General	104410.5005	Retirement Expense	115,130	126,688	<b>130,475</b>	11.05% of salaries for PORS. 9.39% of salaries for SCRS.							
70	General	104410.5006	Group Health Insurance	198,289	229,311	<b>221,990</b>	Med 200 plan no longer offered. Budget = current Med 350 rates+6.1% per SCLGAG. Includes 50% of elected dependent coverage.							
71	General	104410.5007	Workers' Compensation	51,770	59,415	<b>63,548</b>	Estimated w/ budgeted salaries, current rates by job class and a 5% rate increase per SMIT							
72	General	104410.5008	Unemployment Compensation	-	-	-								
73	General	104420.5010	Printing & Office Supplies	16,736	15,420	15,420								
74	General	104420.5014	Membership & Dues	1,135	1,295	1,295								
75	General	104420.5015	Meetings & Seminars	6,168	3,000	3,000	reduced because CALEA Re-accreditation Conference in Atlanta included in FY08 budget							
76	General	104420.5016	Vehicle Fuel & Oil	83,423	129,339	80,912	based on 12 mos usage @ \$2.79/gal UNL.							
77	General	104420.5017	Vehicle Maintenance	26,854	27,000	27,000								
78	General	104420.5020	Electricity & Gas	7,345	7,000	<b>8,760</b>	calculated as FS#2 actual + 62% (based on FS#2 sqft cost ratio) + 25% for cushion (more staff, etc) x 50% (split w/ Fire Dept)							
79	General	104420.5021	Telephone & Cable	18,735	29,688	<b>36,984</b>	see attached note							
80	General	104420.5022	Water & Sewer	2,032	2,500	<b>4,840</b>	calculated as FS#2 actual + 62% (based on FS#2 sqft cost ratio) + 25% for cushion (more staff, etc) x 50% (split w/ Fire Dept)							
81	General	104420.5025	Non-capital Tools & Equipment	1,284	1,200	1,200								
82	General	104420.5026	Maint & Service Contracts	18,170	20,804	<b>29,233</b>	see attached note							
83	General	104420.5027	Machinery & Equipment Repair	7,165	6,000	6,000								
84	General	104420.5041	Uniforms	13,867	18,015	18,015								
85	General	104420.5044	Cleaning & Sanitary Supplies	1,159	1,200	1,200								
86	General	104420.5049	Medical & Lab Supplies	3,539	5,500	5,500								
87	General	104420.5052	LTD Insurance	3,366	3,715	<b>5,552</b>	calculated on FT salaries.							
88	General	104420.5062	Insurance	58,611	66,000	<b>71,325</b>	5% rate increase per SMIRF. See attached note.							
89	General	104420.5063	Rents & Leases	2,419	2,600	2,600								
90	General	104420.5064	Employee Training	10,386	8,980	8,980								
91	General	104420.5065	Professional Services	10,227	7,250	7,250								
92	General	104420.5074	VOCA Grant Expenses	38	-	-								
93	General	104420.5079	Miscellaneous & Contingency	3,989	3,750	3,750								
94	General	104420.5081	Canine Kennel Expenses	1,103	1,000	1,000								
95	<b>Total Police Department</b>			<b>\$ 1,867,548</b>	<b>\$ 2,066,772</b>	<b>\$ 2,083,871</b>								
96	<b>Change from Prior Year</b>					<b>1%</b>	<b>Increase/(Decrease) from FY09 budget</b>							

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2007-08	FY 2008-09	FY 2009-10								
3														
4	<b>General Fund Expenditures</b>													
5														
97			<b>Fire Department</b>											
98														
99	General	104510.5002	Salaries - Superv. & Employees	1,197,455	1,242,627	<b>1,273,942</b>	Assumes 1% COLA & 2% ave merit.							
100	General	104510.5003	Salaries - Superv. & Employees			<b>11,250</b>	1-time adjustment for 9 firefighters. These positions did not receive last year's wage adjustment. Increases starting salary fr \$25,972 to \$27,222.							
101	General	104510.5003	Salaries - Part Time	62,279	17,077	<b>35,626</b>	Assumes 1% COLA. Total of 3600 hours							
102	General	104510.5004	FICA Expense	94,656	96,367	<b>101,043</b>	7.65% of Salaries							
103	General	104510.5005	Retirement Expense	135,388	138,811	<b>145,528</b>	11.05% of Salaries							
104	General	104510.5006	Group Health Insurance	221,923	237,112	221,151	Med 200 plan no longer offered. Budget = current Med 350 rates+6.1% per SCLGAG. Includes 50% of elected dependent coverage.							
105	General	104510.5007	Workers' Compensation	55,455	62,532	<b>65,062</b>	Estimated w/ budgeted salaries, current rates by job class and a 5% rate increase per SMIT							
106	General	104510.5008	Unemployment Compensation	-	-	-								
107	General	104520.5010	Printing & Office Supplies	7,429	8,000	8,000								
108	General	104520.5014	Membership & Dues	1,597	2,000	2,000								
109	General	104520.5015	Meetings & Seminars	1,335	3,000	3,000								
110	General	104520.5016	Vehicle Fuel & Oil	25,272	42,035	25,252	based on 12 mos usage @ \$2.79/gal UNL and \$2.93/gal diesel							
111	General	104520.5017	Vehicle Maintenance	50,486	45,000	40,000	currently over budget, but new pumper truck should serve to decrease overall veh maintenance costs							
112	General	104520.5020	Electricity & Gas	17,604	20,229	17,411	used 12 mos actual on FS#2 + 50% of estimated PSB costs							
113	General	104520.5021	Telephone & Cable	11,739	20,804	<b>32,416</b>	see attached							
114	General	104520.5022	Water & Sewer	5,726	4,000	<b>9,620</b>	used 12 mos actual on FS#2 + 50% of estimated PSB costs							
115	General	104520.5025	Non-capital Tools & Equipment	15,444	5,000	<b>6,000</b>	general equipment needs. Increased for 4 halligen tools							
116	General	104520.5026	Maint & Service Contracts	7,969	15,000	<b>21,465</b>	stormwater fee, alarm testing, sprinkler testing, ADT contract, elevator, generator, bay door, walkie & software maintenance							
117	General	104520.5027	Machinery & Equipment Repair	5,489	12,000	9,000	decreased for radio maintenance which will be covered under the svc contract added to line 115							
118	General	104520.5041	Uniforms	19,222	25,000	25,000								
119	General	104520.5044	Cleaning & Sanitary Supplies	3,334	5,000	5,000								
120	General	104520.5049	Medical & Lab Supplies	15,522	18,000	17,000	decreased slightly based on actual							
121	General	104520.5052	LTD Insurance	3,804	3,852	<b>5,783</b>	calculated on FT salaries. Includes a 10% estimated increase							
122	General	104520.5062	Insurance	52,985	56,000	<b>69,684</b>	5% rate increase per SMIRF. Estimated PSB property and contents using construction cost and current rates. PSB split 50/50 w/ Fire Dept.							
123	General	104520.5063	Rents & Leases	2,384	4,360	2,500	Copier/equipment. Deleted rent on storage unit							
124	General	104520.5064	Employee Training	13,610	20,000	20,000								
125	General	104520.5065	Professional Services	3,184	3,500	3,500								
126	General	104520.5079	Miscellaneous & Contingency	6,439	7,000	7,000								
127	General	104520.5080	Volunteer Fire Points	4,000	4,000	4,000								
128														
129			<b>Total Fire Department</b>	<b>\$ 2,041,732</b>	<b>\$ 2,118,306</b>	<b>\$ 2,187,234</b>								
130			<b>Change from Prior Year</b>			<b>3%</b>	<b>Increase/(Decrease) from FY09 budget</b>							
131														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes								
2	Fund	Account #	Account Description	FY 2007-08	FY 2008-09	FY 2009-10									
3															
4	General Fund Expenditures														
5															
132	Public Works Department														
134	General	104610.5002	Salaries - Superv. & Employees	368,140	418,247	441,105	Assumes 1% COLA & 2% ave merit.					\$8,887 added in salaries and benefits as a contingency			
135	General	104610.5003	Salaries - Part Time	5,474	9,323	-						against the closing of the incinerator effective 1/1/10			
136	General	104610.5004	FICA Expense	27,847	32,709	33,745	7.65% of Salaries								
137	General	104610.5005	Retirement Expense	34,454	40,149	41,420	9.39% of Salaries.								
138	General	104610.5006	Group Health Insurance	76,830	85,824	77,521	Med 200 plan no longer offered. Budget = current Med 350 rates+6.1% per SCLGAG. Includes 50% of elected dependent coverage.								
139	General	104610.5007	Workers' Compensation	24,047	30,999	30,291	Estimated w/ budgeted salaries & current rates by job class & a 5% rate increase per SMIT								
140	General	104610.5008	Unemployment Compensation	-	-	-									
141	General	104620.5010	Printing & Office Supplies	733	1,000	1,000									
142	General	104620.5014	Membership & Dues	185	400	400									
143	General	104620.5015	Meetings & Seminars	168	500	500									
144	General	104620.5016	Vehicle Fuel & Oil	76,027	120,373	76,645	based on 12 mos usage @ \$2.79/gal UNL and \$2.93/gal Diesel					\$2,602 added as a contingency for incinerator closing			
145	General	104620.5017	Vehicle Maintenance	85,709	85,000	94,338						\$9,338 added as a contingency for incinerator closing			
146	General	104620.5020	Electricity & Gas	64,543	61,800	67,000	increased based on most recent 12 month actual - includes all streetlights.								
147	General	104620.5021	Telephone & Cable	5,754	8,205	9,605	Increased to include a full 12 months of the Charleston County radio fee. (\$25 * 12months * 14 radios)								
148	General	104620.5022	Water & Sewer	2,120	2,400	2,400									
149	General	104620.5025	Non-capital Tools & Equipment	1,402	2,000	2,000									
150	General	104620.5026	Maint & Service Contracts	2,372	5,608	5,608									
151	General	104620.5027	Machinery & Equipment Repair	2,246	3,000	4,000	increased based on actual. Includes service on water pumps, mowers, chain saws, weed eaters, gate, air compressor, etc.								
152	General	104620.5041	Uniforms	6,184	6,000	6,000									
153	General	104620.5044	Cleaning & Sanitary Supplies	2,092	2,000	2,000									
154	General	104620.5049	Medical & Lab Supplies	2,873	3,000	3,000									
155	General	104620.5052	LTD Insurance	1,114	1,297	1,985	calculated on FT salaries								
156	General	104620.5054	Street Signs	3,686	4,000	4,000									
157	General	104620.5062	Insurance	37,831	46,000	34,288	Includes property, liability, underground fuel tank and flood. Estimate 5% rate increase per SMIRF								
158	General	104620.5063	Rents & Leases	-	500	500									
159	General	104620.5064	Employee Training	-	1,900	1,900									
160	General	104620.5065	Professional Services	600	600	1,000	Testing of underground storage tanks, added new tank at PSB								
161	General	104620.5066	Temporary Labor	115,357	127,920	146,890	average 6 temps, 5 days a week, \$11.77 per hour. Hrly rate up fr \$10.25 due to min wage increase. <b>50% of this expense is offset</b> with a transfer in (included as General Fund Revenue) from the Municipal Accommodations Fee Fund								
162															
163	General	104620.5067	Contracted Services	29,133	30,000	30,000									
164	General	104620.5079	Miscellaneous & Contingency	845	1,250	1,250									
165	General	104620.5085	Capital Outlay	-	-	-									
166	General	104620.5089	Garbage Cart Procurement	13,144	18,600	6,600	approximately 100 carts at \$66 each (FY09 budget included 300 carts). Approx 75 cans on hand.								
167	<b>Total Public Works</b>			<b>\$ 990,910</b>	<b>\$ 1,150,603</b>	<b>\$ 1,126,990</b>									
168	<b>Change from Prior Year</b>					<b>-2%</b>	<b>Increase/(Decrease) from FY09 budget</b>								

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2007-08	FY 2008-09	FY 2009-10								
3														
4	<b>General Fund Expenditures</b>													
5														
169			<b><i>Building and Planning Department</i></b>											
170														
171	General	104710.5002	Salaries - Superv. & Employees	162,594	184,762	<b>188,033</b>	Assumes 1% COLA & 2% ave merit.							
172	General	104710.5004	FICA Expense	12,088	14,134	<b>14,385</b>	7.65% of Salaries							
173	General	104710.5005	Retirement Expense	14,994	17,349	<b>17,656</b>	9.39% of Salaries for SCRS.							
174	General	104710.5006	Group Health Insurance	31,730	30,659	<b>32,384</b>	Med 200 plan no longer offered. Budget = current Med 350 rates+6.1% per SCLGAG. Includes 50% of elected dependent coverage.							
175	General	104710.5007	Workers' Compensation	4,226	4,590	<b>5,981</b>	Estimated w/ budgeted salaries, current rates by job class and a 5% rate increase per SMIT							
176	General	104710.5008	Unemployment Compensation	-	-	-								
177	General	104720.5010	Printing & Office Supplies	7,927	11,700	10,500	Reduced slightly based on actual							
178	General	104720.5014	Memberships & Dues	1,028	1,000	1,000	includes APA memberships for all Planning Commissioners							
179	General	104720.5015	Meetings & Seminars	347	2,500	1,000	Reduced based on actual							
180	General	104720.5016	Vehicle Fuel & Oil	4,725	6,764	2,651	based on 12 mos usage @ \$2.79/gal UNL							
181	General	104720.5017	Vehicle Maintenance	396	1,000	1,000								
182	General	104720.5020	Electricity & Gas	2,364	2,678	<b>3,750</b>	estimated using 6 mos in current building and 6 mos in City Hall							
183	General	104720.5021	Telephone & Cable	8,079	8,652	8,200	based on actual. No significant change anticipated with move to City Hall. No radios in this department.							
184	General	104720.5022	Water & Sewer	832	830	<b>1,320</b>	estimated using 6 mos in current building and 6 mos in City Hall							
185	General	104720.5025	Non-capital Tools & Equipment	126	500	500	to cover miscellaneous replacement equipment							
186	General	104720.5026	Maint & Service Contracts	3,642	4,050	<b>4,940</b>	Includes housekeeping and pest control for 6 mos in current building and 6 mos at City Hall. Also HVAC service contracts							
187	General	104720.5027	Machinery & Equipment Repair	200	500	500								
188	General	104720.5041	Uniforms	716	750	750								
189	General	104720.5044	Cleaning & Sanitary Supplies	442	500	500								
190	General	104720.5049	Medical & Lab	88	150	150								
191	General	104720.5052	LTD Insurance	501	573	<b>846</b>	calculated on FT salaries.							
192	General	104720.5062	Insurance	8,132	11,500	10,180	includes prop, liab and flood on current location for 12 mos plus City Hall location for 6 mos. Included a 5% rate increase							
193	General	104720.5063	Rents & Leases	2,197	3,180	3,180	\$1500 copier rent plus \$1680 for 10'x20' storage unit for archived plans, etc.							
194	General	104720.5064	Employee Training	1,428	2,500	2,500								
195	General	104720.5065	Professional Services	13,956	13,000	13,000	Prog support (\$5000), flood ltr (\$3000), doc scan svcs (\$5000).							
196	General	104720.5079	Miscellaneous & Contingency	747	750	750								
197														
198			<b>Total Building &amp; Planning</b>	<b>\$ 283,504</b>	<b>\$ 324,572</b>	<b>\$ 325,656</b>								
199			<b>Change from Prior Year</b>			<b>0%</b>	<b>Increase/(Decrease) from FY09 budget</b>							
200														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2007-08	FY 2008-09	FY 2009-10								
3														
4	<b>General Fund Expenditures</b>													
5														
201			<b>Recreation Department</b>											
202														
203	General	104810.5002	Salaries - Superv. & Employees	249,861	270,699	<b>280,586</b>	Assumes 1% COLA & 2% ave merit.							
204	General	104810.5003	Salaries - Part Time	120,524	80,964	80,964	Staffing for athletics, weekends, spec events, grounds & maint assist, camp counselors, scorekeepers, officials, etc.							
205	General	104810.5003	Salaries - Instructors	-	62,500	62,500	Instructor component of PT salaries							
206	General	104810.5004	FICA Expense	28,099	31,683	<b>32,440</b>	7.65% of Salaries							
207	General	104810.5005	Retirement Expense	24,657	25,419	<b>26,347</b>	9.39% of Salaries for SCRS.							
208	General	104810.5006	Group Health Insurance	49,322	51,934	48,559	Med 200 plan no longer offered. Budget = current Med 350 rates+6.1% per SCLGAG. Includes 50% of elected dependent coverage.							
209	General	104810.5007	Workers' Compensation	8,790	12,052	10,107	Estimated w/ budgeted salaries, current rates by job class & a 5% increase per SMIT							
210	General	104810.5008	Unemployment Compensation	242	-	-								
211	General	104820.5010	Printing & Office Supplies	9,041	8,600	<b>9,500</b>	increased slightly - includes the printing of 2000 activity guides 3 times per year.							
212	General	104820.5014	Memberships & Dues	1,240	1,600	1,600								
213	General	104820.5015	Meetings & Seminars	188	2,000	2,000								
214	General	104820.5016	Vehicle Fuel & Oil	3,623	6,234	4,419	based on 12 mos usage @ \$2.79/gal UNL and \$2.93/gal Diesel							
215	General	104820.5017	Vehicle Maintenance	977	1,200	1,200								
216	General	104820.5020	Electricity & Gas	35,345	36,500	36,500								
217	General	104820.5021	Telephone & Cable	6,440	8,200	<b>9,200</b>	Increased to include a full 12 months of the Charleston County radio fee. (\$25 * 12months * 10 radios)							
218	General	104820.5022	Water & Sewer	4,775	4,738	4,500	decreased slightly based on most recent 12-month actual. Less irrigation needed for established landscaping							
219	General	104820.5025	Non-capital Tools & Equipment	1,255	2,000	2,000								
220	General	104820.5026	Maint & Service Contracts	23,537	21,800	21,800	includes topdressing of playground							
221	General	104820.5027	Machinery & Equipment Repair	2,350	2,000	<b>2,500</b>	increased slightly based on 12-month actual. Aging equipment							
222	General	104820.5041	Uniforms	1,682	1,950	1,950								
223	General	104820.5044	Cleaning & Sanitary Supplies	3,336	3,450	<b>3,550</b>	increased slightly based on 12-month actual. Facility hours increase with more frequent special events.							
224	General	104820.5049	Medical & Lab Supplies	966	1,000	1,000	increased based on actual - includes all first aid supplies							
225	General	104820.5052	LTD Insurance	772	839	<b>1,263</b>	calculated on FT salaries.							
226	General	104820.5062	Insurance	31,492	34,000	31,943	Includes property, liability and flood with a 5% estimated increase per SMIRF							
227	General	104820.5063	Rents & Leases	3,439	4,000	4,000	Copier, Port-a-john, Pest control, Pay phone & Helium tank							
228	General	104820.5064	Employee Training	284	3,300	3,300	Seminars, workshops and employee wellness program							
229	General	104820.5065	Professional Services	-	-	-								
230	General	104820.5079	Miscellaneous & Contingency	4,474	4,500	4,500								
231	General	104820.5085	Capital Outlay	-	-	-								
232														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2007-08	FY 2008-09	FY 2009-10								
3														
4	<b>General Fund Expenditures</b>													
5														
233			<b>Recreation Program / Instruction Expense</b>											
234														
235	General	104830.5088	5 & Under Groups	951	750	750								
236	General	104830.5091	Programs	1,722	2,500	2,500	Includes gymnastics, tennis, TKD, exercise, fencing, etc.							
237	General	104830.5092	Special Activities/Events	17,416	19,500	19,500								
238	General	104830.5093	Summer Camps	12,120	12,000	12,000								
239	General	104830.5095	Theme Activities	1,857	2,000	2,000	Includes specialty camps such as AJ Basketball, volleyball clinic, soccer clinic							
240	General	104830.5096	Middle School Dances	6,100	8,000	8,000								
241	General	104830.5097	Adult Sports	14,080	14,000	14,000								
242	General	104830.5098	Youth Sports	27,451	27,000	27,000								
243	General	104830.5099	Keenagers	1,518	3,000	3,000								
244														
245														
246														
247			<b>Total Recreation Department</b>	<b>\$ 699,927</b>	<b>\$ 771,913</b>	<b>\$ 776,978</b>								
248			<b>Change from Prior Year</b>				<b>1% Increase/(Decrease) from FY09 budget</b>							
249														
250														



	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2007-08	FY 2008-09	FY 2009-10								
3														
4	<b>General Fund Expenditures</b>													
5														
251			<b>Judicial and Legal</b>											
252														
253	General	104910.5002	Salaries - Employees	\$ 44,273	\$ 48,452	\$ 50,407	Assumes 1% COLA & 2% ave merit.							
254	General	104910.5003	Salaries - Part Time	20,977	21,609	21,210	Judge Harper and Judge Molony. Includes 1% COLA adjustment							
255	General	104910.5004	FICA Expense	4,965	5,360	5,479	7.65% of Salaries							
256	General	104910.5005	Retirement Expense	6,009	6,579	6,725	9.39% of Salaries for SCRS.							
257	General	104910.5006	Group Health Insurance	6,808	7,080	6,577	Med 200 plan no longer offered. Budget = current Med 350 rates+6.1% per SCLGAG. Includes 50% of elected dependent coverage.							
258	General	104910.5007	Worker's Compensation	1,304	1,695	1,987	Estimated w/ budgeted salaries, current rates by job class & a 5% rate increase per SMIT.							
259	General	104920.5010	Printing & Office Supplies	4,711	5,000	5,000	increased based on actual. Includes postage on parking ticket collection letters & expenses related to Livability Court							
260	General	104920.5013	Bank Service Charges	785	700	700								
261	General	104920.5014	Memberships & Dues	185	300	300								
262	General	104920.5015	Meetings & Seminars	785	1,000	1,000								
263	General	104920.5021	Telephone & Cable	3,718	4,300	3,900								
264	General	104920.5025	Non-capital Tools & Equipment	140	500	200								
265	General	104920.5026	Maint & Service Contracts	4,042	4,050	4,050	Annual court system update = \$2950, NRVC printing program = \$600, 2nd Language interpreter service \$500							
266		104920.5052	LTD Insurance	137	141	227	calculated on FT salaries.							
267	General	104920.5062	Insurance	692	700	573								
268	General	104920.5064	Employee Training	2,783	5,400	3,500	decreased based on actual							
269	General	104920.5065	Professional Services	29,498	65,000	38,000	latest 12 months actual = \$31,767, average for the past 3 years is \$35,500							
270	General	104920.5079	Miscellaneous & Contingency	485	1,000	600								
271														
272			<b>Total Judicial and Legal</b>	<b>\$ 132,298</b>	<b>\$ 178,865</b>	<b>\$ 150,434</b>								
273			<b>Change from Prior Year</b>			<b>-16%</b>	<b>Increase/(Decrease) from FY09 budget</b>							
274														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2007-08	FY 2008-09	FY 2009-10								
3														
4	<b>General Fund Expenditures</b>													
5														
275	<b>Parking Meter Department</b>													
276														
277	General	105710.5003	Salaries - Part Time	\$ 23,697	\$ 37,440	\$ 38,480	Four seasonal (April thru Sept) full-time Beach Service Officers. (2) funded w/ Muni Atax, (2) w/ Htax. Pay is \$9.25/ hr							
278	General	105710.5004	FICA Expense	969	2,864	2,944	7.65% of Salaries							
279	General	105710.5005	Retirement Expense	-	-	-								
280	General	105710.5007	Workers' Compensation		943	1,305	Estimated w/ budgeted salaries, current rates by job class & a 5% rate increase per SMIT.							
281	General	105720.5010	Printing & Office Supplies	3,532	-	-								
282	General	105720.5025	Non-capital Tools & Equipment	-	-	-								
283	General	105720.5026	Maint & Service Contracts	5,852	-	-	Operating expense budget transferred to Muni Accommodations Fee Budget							
284	General	105720.5027	Machinery & Equipment Repair	4,058	-	-								
285	General	105720.5062	Insurance	-	-	-								
286	General	105720.5065	Professional Services	7,933	-	-								
287	General	105720.5079	Miscellaneous & Contingency	714	-	-								
288	General	105720.5085	Capital Outlay	-	-	-								
289														
290													Revenues & Transfers In from page 6	\$ 8,067,982
291	<b>Total Parking Meter Dept</b>			\$ 46,755	\$ 41,248	\$ 42,729								
292	<b>Change from Prior Year</b>						3.6%	<b>Increase/(Decrease) from FY09 budget</b>						
293													Less Transfers Out from this page line 300+301	(76,957)
294													Net Revenues	7,991,025
295													Expenditures from this page line 296	(7,991,025)
296													Difference should be zero for a balanced budget	\$ (0)
296	<b>TOTAL GENERAL FUND EXPENDITURES</b>			\$ 6,870,373	\$ 7,995,248	\$ 7,991,025								
297	<b>Change from Prior Year</b>						-0.053%	<b>Increase/(Decrease) from FY09 budget</b>						
298														
299	<b>General Fund Transfers Out:</b>													
300	103900.5906	To Marina Debt Service		100,000	-	53,982	Approx. one-third of debt service on \$1,000,000 bulkhead GO bond.							
301	103900.5901	To Capital Projects - Current		334,936	71,415	22,975	Transfer to Capital Projects Fund							
302														
303	<b>TOTAL GENERAL FUND EXP &amp; TRANS</b>			\$ 7,305,309	\$ 8,066,663	\$ 8,067,982								
304	<b>Change from Prior Year</b>						0.0%	<b>Increase/(Decrease) from FY09 budget</b>						
305														
306	<b>TOTAL GENERAL FUND REVENUES</b>			\$ 8,124,837	\$ 8,066,663	\$ 8,067,982								
307	<b>Change from Prior Year</b>													
308														
309	<b>GENERAL FUND SURPLUS / (DEFICIT)</b>			\$ 819,528	\$ 0	\$ (0)								
310														

**Cell:** G40

**Comment:** General Gov't, Membership & Dues:  
Municipal Assn \$2,000  
Sam's Club \$35  
SC City/County Managers Assn.  $\$80 \times 2 = \$160$   
Intl. City Managers Assn.  $\$500 \times 2 = \$1000$   
GFOA SC = \$50  
Post & Courier = \$165  
HazMat Fee from Chas. Co. \$300  
Assoc of Public Admins.  $\$100 \times 2 = \$200$   
SC Assoc of CPAs \$275  
American Shore & Beach Preservation Assoc \$250

**Cell:** G47

**Comment:** Gen Gov't, Maint & Service Contracts:  
Monthly cleaning, shared with Building Dept for half of the year  $\$3000 + (\$3000/2) = \$4,500$   
Typewriter maintenance (2) \$200  
Emergency generator maintenance \$2400 (prev in Police)  
Elevator maintenance contract \$2,700  
Computer software maintenance \$4,400  
Pressure wash/treat decks \$1,500  
Pressure wash City Hall \$600  
\$160 for extended warranty/maint new HVAC  
\$300 qtrly cleaning of AC filters  
\$3,000 undesignated  
\$125 termite bond renewal  
\$3,125 telephone svc agmt  
\$156 monthly pest spraying  
\$5,500 use of Tree Fund revenues (for beautification of public property as directed by City Council)  
\$100 new Chas County stormwater fee

**Cell:** G55

**Comment:** Gen Gov't, Rents & Leases:  
100% of copier rent (previously split with Police) \$4,200 reduced by \$600 for paperless Council packets  
Postage meter \$1140  
PO Box \$220  
Police Dept coffee maker lease \$0  
\$3400 annual rent on 2 storage units

**Cell:** G57

**Comment:** Gen Gov't, Professional Services:

Financial auditing services \$17,650 (increased fees for additional required work);  
Flexible benefits plan admin \$3,000;  
Computer consultant \$3,000;  
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 (including all PT Rec staff/summer counselors) 50\*\$38 = \$1900  
Ongoing costs related to codification \$2,500  
Annual computer disaster recovery fee \$300  
Lowcountry Drug Screening admin fee \$100  
Misc videography for events and insurance records \$1000  
Undesignated \$1000

**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

**Cell: G79**

**Comment:** Police Dept Telephone & Cable:

Monthly cellular - \$420 x 12 = \$5,040  
Monthly wireless cards - \$56 x 4 x 12 = \$2,688  
Monthly NCIC line - \$112 x 12 = \$1,344  
Qtrly pagers - \$288 x 4 = \$1,152  
Monthly Nuvox data & phone - \$725 x 12 = \$8,700  
Monthly Chas Co radio fee - \$25 x 53 radios x 12 = \$15,900  
Monthly ATT Pro Regionals State network - \$180 x 12 = \$2,160

**Cell: G82**

**Comment:** Police Department Maintenance & Service Contracts:

pest mgt = \$300 + \$250 annual termite inspection = \$550  
security system = \$91x4 + \$35x12 = \$784  
NCIC annual maintenance = \$655  
Enterpol annual maintenance = \$7050  
elevator maint = \$3150  
walkie radio maint = \$9.50 x 31 x 12mos = \$2394  
housekeeping service = \$6000 (include public entrance to PSB)  
stormwater fee (50% of PSB) = \$100  
HVAC maintenance - ???  
generator maintenance - \$750 (split 50/50 w/ Fire Dept)  
hood inspection \$300  
general maint = \$7500

**Cell: G88**

**Comment:** Police Dept Property/Liability/Flood Insurance

Current Police SMIRF P&L premium	\$55,832
Less City Hall building prop prem	(4,143)
Less City Hall building/contents prem	( 76)
Add half the estimated PSB prop prem (6,555,989/100*.4288*.5)	14,056
Add half the estimated PSB build/contents prem (6,555,989/100*.0079*.5)	259
Add half the estimated PSB flood prem (2213*1.62*.5)	1,793
Add half the estimated prem on underground storage tank	208
	-----
	67,929
Add estimated 5% increase	3,396
	-----
Total Budget	\$71,325

**Cell: G113**

**Comment:** Fire Dept Telephone & Cable:

Monthly cellular - \$225 x 12 = \$2,700  
Monthly wireless cards - \$56 x 3 x 12 = \$2,016  
Qtrly pagers - \$250 x 4 = \$1,000  
Monthly Nuvox data & phone - \$725 x 12 = \$8,700  
Monthly Chas Co radio fee - \$25 x 60 radios x 12 = \$18,000

**Cell: G116**

**Comment:** Fire Department Maintenance & Service Contracts:

pest mgt \$25/station/month = \$600  
bay door svc contract \$440 + \$300 = \$740  
ADT maintenance = \$35 x 2 x 12 = \$840  
software maintenance = \$735  
generator maint = \$750 + \$1100 = \$1850  
elevator maint = \$2100 x .5 + 2100 = \$3150  
contribution to SIFD training facility maint = \$1000  
walkie radio maint = \$9.50 x 50 x 12mos = \$5700  
sprinkler sys maint = \$400 x 2 = \$800  
hood inspection = \$300  
HVAC maint = ?????  
general maint = \$5000

**Cell: G122**

**Comment:** Fire Dept Property/Liability/Flood Insurance

Current Fire Dept SMIRF P&L premium	\$48,725
Less tent and trailer premiums (\$207,000/100*.4288)	(888)
Add half the estimated PSB prop prem (6,555,989/100*.4288*.5)	14,056
Add half the estimated PSB build/contents prem (6,555,989/100*.0079*.5)	259
Add half the estimated PSB flood prem (2213*1.62*.5)	1,793
Add current FS#2 flood prem	2,213
Add underground storage tank prem for PSB	208
	-----
	66,366
Add estimated 5% increase	3,318
	-----
Total Budget	\$69,684