

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	<b>General Fund Expenditures</b>														
5															
6			<b>Mayor and Council</b>												
7															
8	General	104010.5001	Mayor and Council Salaries	\$ 16,454	\$ 17,000	\$ 17,000	\$ 17,000								
9	General	104010.5004	FICA Expense	1,259	1,301	1,301	1,301								
10	General	104010.5005	Retirement Expense	-	-	-	-								
11	General	104010.5007	Workers' Compensation	-	-	-	333								
12	General	104010.5008	Group Health Insurance	-	-	-	53,137	assumes 75% participation in City's health insurance plan, including dependents							
13	General	104010.5010	Print and Office Supplies	234	-	-	100								
14	General	104020.5014	Membership and Dues	-	-	-	-								
15	General	104020.5015	Meetings and Seminars	7,311	10,000	4,804	9,000	Annual MASC Conf, videographer for meetings, workshop meals.							
16	General	104020.5016	Vehicle Fuel & Oil	132	1,200	121	500								
17	General	104020.5017	Vehicle Maintenance	-	-	-	-								
18	General	104020.5021	Telephone/Cable	1,537	1,680	817	1,680								
19	General	104020.5025	Non-capital Tools & Equipment	985	-	-	-								
20	General	104020.5062	Insurance	172	2,093	1,456	1,769	Public officials liability & employee bond for Mayor.							
21	General	104020.5079	Miscellaneous & Contingency	3,705	6,000	3,312	4,500								
22	General	104020.5088	Citizens and Employee Services	2,871	4,500	1,825	3,800								
23															
24		<b>Total Mayor and Council</b>		<b>\$ 34,660</b>	<b>\$ 43,774</b>	<b>\$ 30,636</b>	<b>\$ 93,120</b>								
25		<b>Change from Prior Year</b>					<b>113%</b>	<b>Increase/(Decrease) from FY11 budget</b>							
26															
27															
28															
29							\$ 39,983	total per DRAFT #1 presented at 4/19/11 Ways and Means Mtg.							
30							53,137	add provision to cover potential health insurance premiums							
31							\$ 93,120								
32															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
.1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	General Fund Expenditures														
5															
33	<b>General Government</b>														
34															
35	General	104110.5001	Salaries & Wages	303,170	303,393	193,770	305,631	COLA N/A. Budget based on current rates + an estimated 3% pool available for performance-based adjs effective 1/1/12							
36		104110.5002	Overtime Wages	13,461	13,478	5,044	13,787								
37	General	104110.5004	FICA Expense	23,138	24,241	14,509	24,435	7.65% of Salaries							
38	General	104110.5005	Retirement Expense	28,582	29,754	18,779	29,993	9.39% of Salaries for SCRS.							
39	General	104110.5006	Group Health Insurance	33,156	34,808	24,141	28,540	estimated using rates provided by State Health Plan with a provision for potential increases effective 1/1/12.							
40	General	104110.5007	Workers' Compensation	5,092	7,285	2,059	4,034	est w/ bud salaries, curr rates by job class & usual credits earned. Clerical & NOC (not otherwise classified) rates decreased.							
41	General	104120.5009	Debt Service - Principal	321,000	378,000	56,000	408,000	60% Rec Bond princ (125,000*60%=75,000), 100% PSB bond princ (275,000) & 40% FS#2 bond princ (145,000*40%=58,000)							
42	General	104120.5010	Printing & Office Supplies	9,411	13,800	4,005	12,800	reduced based on actual							
43	General	104120.5011	Debt Service - Interest	339,858	358,114	204,274	342,973	60% Rec Bond (73,840*60%=44,304); 100% PSB bond tot=\$250,470; 40% FS#2 bond (120,498*40%=48,199)							
44	General	104120.5013	Bank Service Charges	-	-	305	-								
45	General	104120.5014	Membership & Dues	3,813	4,224	2,945	4,160	See attached note.							
46	General	104120.5015	Meetings & Seminars	4,575	4,000	1,539	4,000	Various MASC meetings, ICMA Annual Conf., SC City Managers Assn. Meetings.							
47	General	104120.5016	Vehicle Fuel & Oil	2,329	3,200	1,475	3,200	actual usage lower than budget, but this will likely be offset by the expected increase in cost/gallon							
48	General	104120.5020	Electricity & Gas	6,832	7,516	4,021	7,000	50% of estimated electricity cost for City Hall Building. The other 50% is Building Department expense.							
49	General	104120.5021	Telephone & Cable	8,758	10,500	6,088	9,500	decreased slightly based on actual.							
50	General	104120.5022	Water & Sewer	3,736	2,700	2,362	2,865	includes 50% of estimated water & irrigation bills for City Hall Building							
51	General	104120.5025	Non-capital Tools & Equipment	936	1,250	311	1,250								
52	General	104120.5026	Maint & Service Contracts	22,020	26,991	15,049	20,247	See attached note.							
53	General	104120.5027	Machinery & Equipment Repair	451	1,500	232	1,000								
54	General	104120.5044	Cleaning & Sanitary Supplies	2,200	3,700	1,033	2,500								
55	General	104120.5045	Storm Preparation & Cleanup	2,125	3,000	-	-	<i>moved to Disaster Recovery Reserve Fund</i>							
56	General	104120.5049	Medical & Lab	599	800	333	800								
57	General	104120.5052	LTD Insurance	1,422	1,426	965	-	included in State Health Plan premiums							
58	General	104120.5061	Advertising	6,050	15,000	2,169	10,000	covers all legal notice and FOIA requirements.							
59	General	104120.5062	Insurance	17,189	20,376	8,799	16,075	Includes 50% of property, liability and flood on City Hall Building. Incl key employee bonds. Current rates plus 5%							
60	General	104120.5063	Rents & Leases	11,274	11,920	5,370	9,370	See attached note.							
61	General	104120.5064	Employee Training	15,684	15,500	1,546	15,500	Incls provision for NIMS training and possible City-wide inhouse EXCEL/WORD training. Includes prov for tuition reimb.							
62	General	104120.5065	Professional Services	27,817	37,252	24,583	39,635	See attached note. \$3000 removed for hurricane sticker computer support as these don't expire until 2014							
63	General	104120.5068	Election Expenses	2,434	-	-	3,000	regular Council election in November 2011							
64	General	104120.5079	Miscellaneous & Contingency	18,191	20,350	6,627	11,350	See attached note.							
65															
66	<b>Total General Government</b>			<b>\$ 1,235,300</b>	<b>\$ 1,354,078</b>	<b>\$ 608,334</b>	<b>\$ 1,331,646</b>								
67	<b>Change from Prior Year</b>						<b>-2%</b>	<b>Increase/(Decrease) from FY11 budget</b>							
68															
69															
70															
71															
72															

Cell: H45

Comment: General Gov't, Membership & Dues:

Municipal Assn \$1,800  
Sam's Club/Costco \$115  
SC City/County Managers Assn. \$80x2=\$160  
Intl. City Managers Assn. \$500x2=\$1000  
GFOA = \$160  
Post & Courier = \$200  
Assoc of Public Admins. \$100x2=\$200  
SC Assoc of CPAs \$275  
American Shore & Beach Preservation Assoc \$250

Cell: H52

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

Monthly cleaning, shared 50/50 with Building Dept = \$3,000  
Typewriter maintenance (2) \$200  
Elevator maintenance contract \$1,650  
Computer software maintenance \$5,200  
\$160 for extended warranty/maint new HVAC  
\$300 qtrly cleaning of AC filters  
\$125 termite bond renewal  
\$312 monthly pest spraying  
\$5,500 use of Tree Fund revenues (for beautification of public property as directed by City Council)  
\$284 Chas County stormwater fee  
\$86 Chas County disposal fee  
\$430 Gateway and Sonicwall security software, split between depts  
\$3,000 undesignated (in past years this has covered plumbing repairs, lighting repairs, interior painting, carpet cleaning, replacement state and US flags, HVAC repairs, small carpentry jobs, repairs to lock on safe, repairs to door locks/combo changes, hurricane shutter repairs, etc)

Cell: H60

Comment: Gen Gov't, Rents & Leases:

100% of copier rent \$7,000  
Postage meter \$1,300  
PO Box \$220  
50% annual rent on 1 storage unit \$850

Cell: H62

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

Financial auditing services \$21,650  
Flexible benefits plan admin \$3168  
Equifax credit monitoring \$300  
DHEC annual underground storage tank fee \$200  
SCLLR annual elevator inspection fee \$125  
MASC Unemployment Compensation Svc Fee \$192  
Background checks on prospective employees (including all PT Rec staff/summer counselors) 50\*\$38 = \$1900  
Ongoing costs related to codification \$2,500  
Lowcountry Drug Screening admin fee \$100  
Misc videography for events and insurance records \$1000  
Digitize historical records located in City Hall \$7500  
Undesignated \$1000

Cell: H64

**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 \$0  
Employee Morale and Incentive Program/Suggestion awards/Recruitment awards \$500  
Refreshments for Gen Gov't dept \$750

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	<b>General Fund Expenditures</b>														
5															
73	<b>Police Department</b>														
75	General	104410.5001	Salaries & Wages	1,123,002	1,195,837	728,871	1,218,449	COLA N/A. Budget based on current rates + an estimated 3% pool available for performance-based adjs effective 1/1/12							
76	General	104410.5002	Overtime Wages	72,936	102,962	57,674	106,238								
77	General	104410.5003	Part-time Wages	-	-	-	22,090	approx 1560 hrs for PT Police Admin Clerk related to B Inlet to 10th Ave parking mgt initiative. Offset with Muni Atax							
78	General	104410.5004	FICA Expense	89,420	99,358	58,354	103,028								
79	General	104410.5005	Retirement Expense	128,015	141,806	85,889	146,727	11.53% of salaries for PORS 9.39% of salaries for SCRS.							
80	General	104410.5006	Group Health Insurance	216,256	242,809	152,920	205,193	estimated using rates provided by State Health Plan with a provision for potential increases effective 1/1/12.							
81	General	104410.5007	Workers' Compensation	30,602	45,358	12,351	42,103	est w/ budgeted salaries, current rates by job class & customary credits earned. Clerical & NOC rates decreased.							
82	General	104410.5008	Unemployment Compensation	1,905	-	3,096	-								
83	General	104420.5010	Printing & Office Supplies	15,450	15,420	9,797	15,420								
84	General	104420.5014	Membership & Dues	945	1,295	550	1,295								
85	General	104420.5015	Meetings & Seminars	833	6,600	2,181	1,500								
86	General	104420.5016	Vehicle Fuel & Oil	57,332	90,625	44,136	123,250	based on 12 mos usage @ \$4.25/gal UNL & Diesel.							
87	General	104420.5017	Vehicle Maintenance	26,237	27,000	18,052	27,000								
88	General	104420.5020	Electricity & Gas	4,222	8,206	1,150	22,000	SCE&G err in meter connection caused significant underbilling at PSB since it opened. Budget based correct data available.							
89	General	104420.5021	Telephone & Cable	34,661	35,136	19,091	34,992	see attached note							
90	General	104420.5022	Water & Sewer	5,509	5,500	2,227	5,500								
91	General	104420.5025	Non-capital Tools & Equipment	1,155	2,000	720	1,500								
92	General	104420.5026	Maint & Service Contracts	26,293	34,580	26,163	40,805	see attached note (added annual maintenance agreement for dispatching radio equipment)							
93	General	104420.5027	Machinery & Equipment Repair	4,136	6,000	4,357	6,000								
94	General	104420.5041	Uniforms	16,707	18,015	9,316	16,515								
95	General	104420.5044	Cleaning & Sanitary Supplies	2,043	2,000	928	2,000								
96	General	104420.5049	Medical & Lab Supplies	2,583	5,500	3,755	4,500	includes supplies for breathalyzer testing and forensics work							
97	General	104420.5052	LTD Insurance	5,324	5,845	3,817	-	included in State Health Plan premiums							
98	General	104420.5062	Insurance	62,455	65,481	26,393	61,723	50% of property, liability, flood and undergrnd storage tank for PSB. Current rates + 5%							
99	General	104420.5063	Rents & Leases	2,047	2,600	1,335	2,600								
100	General	104420.5064	Employee Training	9,356	8,980	5,902	8,980								
101	General	104420.5065	Professional Services	4,466	7,250	722	5,750	includes provisions for continuing CALEA compliance, raccoon mgt, backflow testing, UST inspection fees							
102	General	104420.5079	Miscellaneous & Contingency	4,301	3,750	1,735	3,750								
103	General	104420.5081	Canine Kennel Expenses	1,112	1,000	341	1,000								
104		<b>Total Police Department</b>		<b>\$ 1,949,302</b>	<b>\$ 2,180,913</b>	<b>\$ 1,281,821</b>	<b>\$ 2,229,908</b>								
105		<b>Change from Prior Year</b>					<b>2%</b>	<b>Increase/(Decrease) from FY11 budget</b>							
106															
107															
108															
109															
110															
111															
112															
113															

**Cell: H89**

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

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

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

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

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

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

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

**Cell: H92**

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

pest mgt =  $(\$15 \times 12) + \$250 \text{ annual termite inspection} = \$430$

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

NCIC annual maintenance =  $\$700$

Enterpol annual maintenance =  $\$13,000$  (records mgt, dispatch, livability, LOTUS notes annual license)

elevator maint =  $\$740 \times 4 = \$2960$

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

housekeeping service =  $\$377.50 \times 12 = \$4530$

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

HVAC maintenance -  $\$2530$

generator maintenance -  $\$505$  (split 50/50 w/ Fire Dept)

hood inspection  $\$300$

50% of cost to pressure wash PSB  $\$1000$

Gateway and Sonicwall security software, split between depts  $\$430$

annual maintenance agmt on dispatching radio equipment  $\$7520$

general maint =  $\$3000$  - in past years this has covered small carpentry jobs, electrical and phone repairs/wiring changes, fire extinguisher maintenance, typewriter repairs, interior painting, computer network maintenance, lock repairs, hurricane shutter repairs, and plumbing repairs

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	General Fund Expenditures														
5															
114			<b>Fire Department</b>												
115															
116	General	104510.5001	Wages and Salaries	1,127,755	1,175,757	712,455	1,180,563	COLA N/A. Budget based on current rates + an estimated 3% pool available for performance-based adjs effective 1/1/12							
117	General	104510.5002	Overtime Wages	194,792	190,449	164,849	193,800								
118	General	104510.5003	Part-time Wages	56,823	43,843	27,435	45,803	incls 780 hours for extra coverage (30hrs/wknd * 26 wknds) from April through September. Offset w/ State Atax.							
119	General	104510.5004	FICA Expense	102,631	107,869	67,511	108,643	7.65% of Salaries							
120	General	104510.5005	Retirement Expense	152,309	162,045	101,757	163,227	11.53% of salaries for PORS and 9.39% of salaries for SCRS.							
121	General	104510.5006	Group Health Insurance	233,708	247,645	160,110	201,997	estimated using rates provided by State Health Plan with a provision for potential increases effective 1/1/12.							
122	General	104510.5007	Workers' Compensation	33,032	46,126	13,000	46,226	est w/ budgeted salaries, current rates by job class & customary credits earned. Clerical & NOC rates decreased.							
123	General	104510.5008	Unemployment Compensation	2,942	-	-	-								
124	General	104520.5010	Printing & Office Supplies	6,066	8,000	4,264	7,000	reduced based on actual							
125	General	104520.5014	Membership & Dues	1,455	2,000	1,168	2,000								
126	General	104520.5015	Meetings & Seminars	620	3,000	-	1,500	reduced based on actual							
127	General	104520.5016	Vehicle Fuel & Oil	16,044	27,500	11,560	34,000	based on 12 mos usage @ \$4.25/gal UNL & Diesel.							
128	General	104520.5017	Vehicle Maintenance	46,628	50,000	27,354	50,000	includes 1 major PM each year + 3 routine (oil change, etc).							
129	General	104520.5020	Electricity & Gas	18,137	22,706	11,048	32,000	SCE&G err in meter connection caused significant underbilling at PSB since it opened. Budget based correct data avail.							
130	General	104520.5021	Telephone & Cable	38,196	36,108	21,271	37,284	see attached. Includes internet service for both stations							
131	General	104520.5022	Water & Sewer	10,041	10,000	5,282	9,000	reduced based on actual							
132	General	104520.5025	Non-capital Tools & Equipment	4,105	6,500	1,563	6,500	general equipment needs.							
133	General	104520.5026	Maint & Service Contracts	17,232	29,235	25,972	36,592	see attached.							
134	General	104520.5027	Machinery & Equipment Repair	10,555	10,000	5,513	10,000								
135	General	104520.5041	Uniforms	21,174	23,000	15,827	22,000	reduced based on actual							
136	General	104520.5044	Cleaning & Sanitary Supplies	4,002	5,000	1,344	4,000	reduced based on actual							
137	General	104520.5049	Medical & Lab Supplies	13,185	17,000	6,901	16,000	reduced based on actual. Includes medical supplies and tools for EMT services							
138	General	104520.5052	LTD Insurance	5,934	6,148	4,170	-	included in State Health Plan premiums							
139	General	104520.5062	Insurance	66,926	70,468	35,091	78,951	50% of prop, liab, flood & undergrnd storage tank for PSB, 100% for FS#2.. Current rates + 5%							
140	General	104520.5063	Rents & Leases	2,508	2,500	2,248	2,500	Copier/equipment.							
141	General	104520.5064	Employee Training	5,807	17,000	4,861	14,000	reduced based on actual							
142	General	104520.5065	Professional Services	2,407	4,160	3,128	3,000	includes annual ladder testing fees and backflow testing							
143	General	104520.5066	Temporary Labor	7,371	-	-	-	FY10 amount for a temporary admin staffperson to cover prolonged sick leave.							
144	General	104520.5079	Miscellaneous & Contingency	6,237	7,000	1,675	6,500								
145	General	104520.5080	Volunteer Fire Points	3,995	4,000	2,083	4,000								
146															
147			<b>Total Fire Department</b>	<b>\$ 2,212,618</b>	<b>\$ 2,335,058</b>	<b>\$ 1,439,439</b>	<b>\$ 2,317,086</b>								
148			<b>Change from Prior Year</b>				<b>-1%</b>	<b>Increase/(Decrease) from FY11 budget</b>							
149															
150															
151															
152															
153															
154															
155															

Cell: H130

Comment: Fire Dept Telephone & Cable:

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

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

Monthly Nuvox data & phone -  $(\$620 + \$700) \times 12 = \$15,840$

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

Cell: H133

Comment: Fire Department Maintenance & Service Contracts:

pest mgt  $\$15 + 25/\text{month} = \$480$

bay door svc contract ( $\$440 \text{ PSB}(\text{new}) + \$330 \text{ FS2}$ )  $\times 4 = \$3,080$

alarm monitoring svc both stations =  $\$460$

Firehouse reporting software maintenance =  $\$735$

generator maint =  $\$505 + \$1010 = \$1515$

elevator maint =  $(\$247 \times 4) + (\$587 \times 4) = \$3336$

SIFD training facility maint =  $\$1000$

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

sprinkler sys maint =  $\$525$

hood inspection =  $\$300$

HVAC maint =  $\$2530$  (50% of PSB) +  $\$2700$  for FS2 =  $\$5230$

weekly housekeeping =  $\$377.50 \times 12 = \$4530$

stormwater fee =  $\$100$  (1/2 of estimated PSB) +  $\$100 \text{ FS2} = \$200$

ADDED Gateway and Sonicwall security software, split between depts =  $\$430$

ADDED pressure wash exterior (Sta 2  $\$800 + 50\%$  of PSB  $\$1000$ ) =  $\$1800$

ADDED fire inspection sys subscription service =  $\$2,396$

ADDED AED maintenance =  $\$1575$

general maint =  $\$3000$  (reduced from  $\$4000$  in FY10) - in past years this has covered HVAC, plumbing and electrical repairs, compressor testing, typewriter maint, fire extinguisher maint, AED repairs and bay door repairs

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1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	<b>General Fund Expenditures</b>														
5															
156			<b>Public Works Department</b>												
158	General	104610.5001	Wages and Salaries	398,054	402,254	253,800	410,987	COLA N/A. Budget based on current rates + an estimated 3% pool available for performance-based adjs effective 1/1/12							
159	General	104610.5002	Overtime Wages	4,515	7,447	2,305	7,652								
160	General	104610.5004	FICA Expense	30,076	31,342	19,122	32,026	7.65% of Salaries							
161	General	104610.5005	Retirement Expense	37,854	38,471	24,048	39,310	9.39% of Salaries.							
162	General	104610.5006	Group Health Insurance	74,606	76,605	52,057	62,553	estimated using rates provided by State Health Plan with a provision for potential increases effective 1/1/12.							
163	General	104610.5007	Workers' Compensation	15,608	19,441	6,357	19,865	est w/ budgeted salaries, current rates by job class & customary credits earned.							
164	General	104610.5008	Unemployment Compensation	16	-	11	-								
165	General	104620.5010	Printing & Office Supplies	1,016	1,000	226	1,000								
166	General	104620.5014	Membership & Dues	335	400	400	400								
167	General	104620.5015	Meetings & Seminars	152	500	-	500								
168	General	104620.5016	Vehicle Fuel & Oil	46,707	75,313	35,407	97,750	based on 12 mos usage @ \$4.25/gal UNL & Diesel.							
169	General	104620.5017	Vehicle Maintenance	72,201	85,000	46,839	85,000								
170	General	104620.5020	Electricity & Gas	68,387	72,906	43,440	73,000	includes all IOP streetlights							
171	General	104620.5021	Telephone & Cable	7,586	7,500	3,906	7,440	based on most recent 12 month actual							
172	General	104620.5022	Water & Sewer	2,519	3,500	1,108	2,500	based on most recent 12 month actual							
173	General	104620.5025	Non-capital Tools & Equipment	1,463	2,000	825	1,750								
174	General	104620.5026	Maint & Service Contracts	1,824	5,000	1,695	4,930	incl PWD portion of City's global firewall and antivirus protection and cost of fuel filters for fuel island							
175	General	104620.5027	Machinery & Equipment Repair	3,406	5,000	3,438	5,000								
176	General	104620.5041	Uniforms	5,907	6,000	3,201	6,000								
177	General	104620.5044	Cleanings & Sanitary Supplies	1,955	2,000	1,036	2,000								
178	General	104620.5049	Medical & Lab Supplies	3,214	3,000	1,523	3,000								
179	General	104620.5052	LTD Insurance	1,798	1,844	1,254	-	included with State Health Plan premiums							
180	General	104620.5054	Street Signs	2,156	4,000	671	4,000								
181	General	104620.5062	Insurance	26,887	31,414	14,276	31,489	includes property, liability, underground fuel tank and flood. Current rates plus 5%							
182	General	104620.5063	Rents & Leases	-	500	-	-	no rental needs anticipated							
183	General	104620.5064	Employee Training	-	1,900	128	500								
184	General	104620.5065	Professional Services	850	3,000	600	1,500	annual testing of underground storage tanks. Assumes only one test.							
185	General	104620.5066	Temporary Labor	152,712	162,614	99,534	162,614	ave 6 temps, 5 days a week, \$13.03 per hour. Military leave of a CDL driver will be covered with a temp. 50% of this expense is offset with a transfer in (included as General Fund Revenue) from the Municipal Accommodations Fee Fund							
186															
187	General	104620.5067	Contracted Services	39,062	37,000	24,858	25,160	fee paid for yard debris taken to 4B dumpsite in Mt. P. Cost is \$74/17yd truckload. Expect approx = 340 truckloads.							
188	General	104620.5079	Miscellaneous & Contingency	390	1,250	240	1,250								
189	General	104620.5089	Garbage Cart Procurement	7,938	6,600	-	6,600	approximately 100 carts at \$66 each							
190			<b>Total Public Works</b>	<b>\$ 1,009,192</b>	<b>\$ 1,094,802</b>	<b>\$ 642,304</b>	<b>\$ 1,095,776</b>								
191			<b>Change from Prior Year</b>					<b>0% Increase/(Decrease) from FY11 budget</b>							
192															
193															
194															
195															
196															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	General Fund Expenditures														
5															
197			<b>Building and Planning Department</b>												
198															
199	General	104710.5001	Wages and Salaries	185,683	188,806	120,638	193,086	COLA N/A. Budget based on current rates + an estimated 3% pool available for performance-based adjs effective 1/1/12							
200	General	104710.5002	Overtime Wages	1,362	3,632	44	2,791								
201	General	104710.5004	FICA Expense	13,517	14,722	8,709	14,985	7.65% of Salaries							
202	General	104710.5005	Retirement Expense	17,589	18,070	11,332	18,393	9.39% of Salaries for SCRS.							
203	General	104710.5006	Group Health Insurance	33,645	36,238	24,102	30,483	estimated using rates provided by State Health Plan with a provision for potential increases effective 1/1/12.							
204	General	104710.5007	Workers' Compensation	2,867	4,232	1,139	2,463	est w/ budgeted salaries, current rates by job class & customary credits earned. Clerical & NOC rates decreased.							
205	General	104720.5010	Printing & Office Supplies	10,330	10,500	8,655	10,500								
206	General	104720.5014	Memberships & Dues	1,379	1,500	757	1,500								
207	General	104720.5015	Meetings & Seminars	523	1,000	436	750								
208	General	104720.5016	Vehicle Fuel & Oil	2,986	5,049	1,949	5,675	estimated using \$4.25/gallon							
209	General	104720.5017	Vehicle Maintenance	937	1,000	65	1,000								
210	General	104720.5020	Electricity & Gas	2,212	3,202	1,614	7,750	50% of est elec cost for City Hall Building. Also a minimal provision for the old building.							
211	General	104720.5021	Telephone & Cable	5,540	5,330	2,860	5,166	based on most recent 12 month actual							
212	General	104720.5022	Water & Sewer	897	1,320	370	3,200	includes 50% of estimated water & irrigation bills for City Hall Building plus minimal expense at existing site							
213	General	104720.5025	Non-capital Tools & Equipment	-	500	-	300								
214	General	104720.5026	Maint & Service Contracts	4,307	5,540	2,557	5,500	incl housekeeping, pest control, HVAC svc contract, taking over City Hall generator maintenance							
215	General	104720.5027	Machinery & Equipment Repair	195	500	220	500								
216	General	104720.5041	Uniforms	370	750	-	500								
217	General	104720.5044	Cleaning & Sanitary Supplies	323	500	161	500								
218	General	104720.5049	Medical & Lab	172	300	110	100								
219	General	104720.5052	LTD Insurance	845	866	585	-	included in State Health Plan premiums							
220	General	104720.5062	Insurance	4,413	5,135	4,924	12,279	Includes 50% of property, liability and flood on City Hall Building plus old building. Current rates + 5%							
221	General	104720.5063	Rents & Leases	2,078	3,180	1,869	2,680	\$1500 copier rent plus \$1680 for 10'x20' storage unit for archived plans, etc.							
222	General	104720.5064	Employee Training	507	2,500	453	1,300								
223	General	104720.5065	Professional Services	8,093	9,000	4,258	9,000	Prog support (\$6000), flood ltr (\$3000)							
224	General	104720.5079	Miscellaneous & Contingency	595	750	168	750								
225															
226			<b>Total Building &amp; Planning</b>	<b>\$ 301,364</b>	<b>\$ 324,122</b>	<b>\$ 197,975</b>	<b>\$ 331,150</b>								
227			<b>Change from Prior Year</b>					<b>2% Increase/(Decrease) from FY11 budget</b>							
228															
229															
230															
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232															
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	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	General Fund Expenditures														
5															
236			<i>Recreation Department</i>												
238	General	104810.5001	Wages and Salaries	274,596	273,884	174,829	279,114	COLA N/A. Budget based on current rates + an estimated 3% pool available for performance-based adjs effective 1/1/12							
239	General	104810.5002	Overtime Wages	5,475	10,593	7,624	10,814								
240	General	104810.5003	Part-time Wages	132,898	143,464	80,096	143,464	Staffing for athletics, weekends, spec events, grounds & maint assist, camp counselors, scorekeepers, officials, etc.							
241	General	104810.5004	FICA Expense	31,572	32,737	20,077	33,154	7.65% of Salaries							
242	General	104810.5005	Retirement Expense	28,573	28,782	17,533	28,170	9.39% of Salaries for SCRS.							
243	General	104810.5006	Group Health Insurance	44,733	48,153	33,727	43,985	estimated using rates provided by State Health Plan with a provision for potential increases effective 1/1/12.							
244	General	104810.5007	Workers' Compensation	5,030	7,033	2,015	7,122	est w/ budgeted salaries, current rates by job class & customary credits earned.							
245	General	104810.5008	Unemployment Compensation	10	-	19	-								
246	General	104820.5010	Printing & Office Supplies	8,406	9,500	5,326	9,500								
247	General	104820.5014	Memberships & Dues	1,280	1,600	520	1,600								
248	General	104820.5015	Meetings & Seminars	1,568	2,000	766	2,000								
249	General	104820.5016	Vehicle Fuel & Oil	2,955	4,938	2,203	6,715	based on 12 mos usage @ \$4.25/gal UNL & Diesel.							
250	General	104820.5017	Vehicle Maintenance	1,105	2,400	1,048	2,400								
251	General	104820.5020	Electricity & Gas	34,929	37,277	24,709	37,717	based on most recent 12 month actual (SCE&G and propane)							
252	General	104820.5021	Telephone & Cable	10,636	11,100	6,230	11,100								
253	General	104820.5022	Water & Sewer	4,588	4,800	2,693	4,800								
254	General	104820.5025	Non-capital Tools & Equipment	616	2,000	215	2,000								
255	General	104820.5026	Maint & Service Contracts	23,668	30,000	13,328	29,000	Incls expenses related to cardio equip, ballfield lights, HVAC, playground, fields and building.							
256	General	104820.5027	Machinery & Equipment Repair	2,203	2,500	932	2,500								
257	General	104820.5041	Uniforms	1,568	1,950	1,244	1,950								
258	General	104820.5044	Cleaning & Sanitary Supplies	3,538	4,500	3,223	4,250								
259	General	104820.5049	Medical & Lab Supplies	686	1,000	198	1,000	includes all first aid supplies for camps, athletics, etc. Also employee flu shots.							
260	General	104820.5052	LTD Insurance	1,235	1,280	856	-	included in State Health Plan premiums							
261	General	104820.5062	Insurance	26,594	31,306	15,837	34,876	includes property, liability and flood. Current rates + 5%							
262	General	104820.5063	Rents & Leases	3,075	4,000	2,334	3,500	Copier, Port-a-john, Pest control, Pay phone & Helium tank							
263	General	104820.5064	Employee Training	1,872	3,300	2,051	3,300	Seminars, workshops and employee wellness program							
264	General	104820.5079	Miscellaneous & Contingency	3,728	4,500	1,086	4,000								
267	General	104830.5088	5 & Under Groups	560	750	116	750								
268	General	104830.5091	Programs	2,163	2,500	345	2,500	Includes gymnastics, tennis, TKD, exercise, fencing, etc.							
269	General	104830.5092	Special Activities/Events	14,969	19,500	14,900	19,500								
270	General	104830.5093	Summer Camps	11,309	12,000	6,765	12,000								
271	General	104830.5095	Theme Activities	1,042	2,000	1,272	2,000	Includes specialty camps such as AJ Basketball, volleyball clinic, soccer clinic							
272	General	104830.5096	Middle School Activities	3,670	8,000	3,499	6,000								
273	General	104830.5097	Adult Sports	12,161	14,000	7,093	14,000								
274	General	104830.5098	Youth Sports	26,660	27,000	12,272	27,000								
275	General	104830.5099	Keenagers	1,675	3,000	1,956	3,000								
277			<b>Total Recreation Department</b>	<b>\$ 731,345</b>	<b>\$ 793,347</b>	<b>\$ 468,935</b>	<b>\$ 794,782</b>								
278			<b>Change from Prior Year</b>				<b>0%</b>	<b>Increase/(Decrease) from FY11 budget</b>							
280															
281															
282															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	<b>General Fund Expenditures</b>														
5															
283			<b>Judicial and Legal</b>												
284															
285	General	104910.5001	Wages and Salaries	\$ 50,268	\$ 47,056	\$ 31,482	\$ 50,240	COLA N/A. Budget based on current rates + an estimated 3% pool available for performance-based adjs effective 1/1/12							
286	General	104910.5002	Overtime Wages	\$ 4,961	4,277	344	4,588								
287	General	104910.5003	Part-time Wages	21,058	21,000	13,615	21,000	Judge Harper and Judge Molony.							
288	General	104910.5004	FICA Expense	5,629	5,533	3,306	5,801	7.65% of Salaries							
289	General	104910.5005	Retirement Expense	7,163	6,792	4,267	7,120	9.39% of Salaries for SCRS.							
290	General	104910.5006	Group Health Insurance	6,554	6,879	4,859	5,626	estimated using rates provided by State Health Plan with a provision for potential increases effective 1/1/12.							
291	General	104910.5007	Worker's Compensation	1,334	1,387	593	678	est w/ budgeted salaries, current rates by job class & customary credits earned. Clerical & NOC rates decreased.							
292	General	104920.5010	Printing & Office Supplies	2,935	5,000	2,492	4,250								
293	General	104920.5013	Bank Service Charges	-	700	-	700								
294	General	104920.5014	Memberships & Dues	395	400	75	400								
295	General	104920.5015	Meetings & Seminars	657	1,000	776	1,000								
296	General	104920.5021	Telephone & Cable	3,845	3,600	2,358	3,600								
297	General	104920.5025	Non-capital Tools & Equipment	200	200	106	200								
298	General	104920.5026	Maint & Service Contracts	4,340	5,440	970	4,770	includes annual court system update and jury database							
299	General	104920.5052	LTD Insurance	250	231	154	-	included in State Health Plan premiums							
300	General	104920.5062	Insurance	658	573	230	454								
301	General	104920.5064	Employee Training	2,882	3,500	751	3,000								
302	General	104920.5065	Professional Services	45,851	45,500	26,657	46,000	latest 12 months actual = \$56,934. Annualized FY11 actual = \$45,696.							
303	General	104920.5079	Miscellaneous & Contingency	506	600	157	600								
304															
305			<b>Total Judicial and Legal</b>	<b>\$ 159,484</b>	<b>\$ 159,668</b>	<b>\$ 93,192</b>	<b>\$ 160,027</b>								
306			<b>Change from Prior Year</b>				<b>0%</b>	<b>Increase/(Decrease) from FY11 budget</b>							
307															
308															
309															
310															
311															
312															
313															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	2/28/11 YTD	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2009-10	FY 2010-11	(8 months)	FY 2011-12								
3															
4	General Fund Expenditures														
5															
314	<b>Parking Meter Department</b>														
315															
316	General	105710.5002	Overtime Wages	\$ 114	\$ -	\$ 248	\$ -								
317	General	105710.5003	Part-time Wages	28,051	28,500	16,018	28,500	Four seasonal (April thru Sept) full-time Beach Service Officers. (2) funded w/ Muni Atax, (2) w/ Htax. Pay is \$9.50/ hr							
318	General	105710.5003	Part-time Wages				14,250	approximately 1500 additional BSO hours related to new parking management initiative, offset with Muni Atax							
319	General	105710.5004	FICA Expense	2,088	2,180	1,149	3,270	7.65% of Salaries							
320	General	105710.5005	Retirement Expense	-	-	-	-								
321	General	105710.5007	Workers' Compensation	-	672	-	624	est w/ budgeted salaries, current rates by job class & customary credits earned. NOC rates decreased.							
322	General	105720.5010	Printing & Office Supplies	-	-	-	-								
323	General	105720.5025	Non-capital Tools & Equipment	-	-	-	-								
324	General	105720.5026	Maint & Service Contracts	-	-	-	-	Operating expense budget transferred to Muni Accommodations Fee Budget							
325	General	105720.5027	Machinery & Equipment Repair	-	-	-	-								
326	General	105720.5062	Insurance	-	-	-	-								
327	General	105720.5065	Professional Services	-	-	-	-								
328	General	105720.5079	Miscellaneous & Contingency	-	-	-	-								
329	General	105720.5085	Capital Outlay	-	-	-	-								
330															
331															
332	<b>Total Parking Meter Dept</b>			<b>\$ 30,253</b>	<b>\$ 31,352</b>	<b>\$ 17,414</b>	<b>\$ 46,644</b>								
333	<b>Change from Prior Year</b>						<b>49%</b>	<b>Increase/(Decrease) from FY11 budget</b>							
334															
335															
336															
337	<b>TOTAL GENERAL FUND EXPENDITURES</b>			<b>\$ 7,663,518</b>	<b>\$ 8,317,114</b>	<b>\$ 4,780,050</b>	<b>\$ 8,400,139</b>								
338	<b>Change from Prior Year</b>						<b>1.00%</b>	<b>Increase/(Decrease) from FY11 budget</b>							
339															
340	<b>General Fund Transfers Out:</b>														
341		103900.5906	To Marina Debt Service	53,943	-	-	-								
342		103900.5901	To Capital Projects - Budget	22,975	30,384	-	111,096	increased by the \$42,717 estimated revenue from 4 new mini parking lots on Ocean Blvd.							
343		103900.5901	To Capital Projects - millage for PSB	-	-	-	-								
344		103900.5901	To Capital Projects - year end gains	377,915	-	-	-								
345		103900.5901	To Disaster Rec Fund - year end gains	-	-	-	-								
346															
347	<b>TOTAL GENERAL FUND EXP &amp; TRANS</b>			<b>\$ 8,118,350</b>	<b>\$ 8,347,498</b>	<b>\$ 4,780,050</b>	<b>\$ 8,511,235</b>								
348	<b>Change from Prior Year</b>						<b>2.0%</b>	<b>Increase/(Decrease) from FY11 budget</b>							
349															
350	<b>TOTAL GENERAL FUND REVENUES</b>			<b>\$ 8,169,891</b>	<b>\$ 8,347,497</b>	<b>\$ 5,108,200</b>	<b>\$ 8,511,235</b>								
351	<b>Change from Prior Year</b>														
352															
353	<b>GENERAL FUND SURPLUS / (DEFICIT)</b>			<b>\$ 51,541</b>	<b>\$ (0)</b>	<b>\$ 328,150</b>	<b>\$ 1</b>								