

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	3/31/12	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2010-11	FY 2011-12	(9 months)	FY 2012-13								
3															
4	General Fund Expenditures														
5															
6	<u>Mayor and Council</u>														
7															
8	General	104010.5001	Mayor and Council Salaries	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000								
9	General	104010.5004	FICA Expense	1,301	1,301	1,301	1,301								
10	General	104010.5005	Retirement Expense	-	-	763	1,166	10.6% of Salaries for SCRS up from 9.535% in FY12. Not all Councilmembers participate							
11	General	104010.5008	Group Health Insurance	-	53,137	17,992	35,844	current rates plus 6% for estimated increase effective 1/1/13							
12	General	104010.5007	Workers' Compensation	162	333	99	319								
13	General	104010.5010	Print and Office Supplies	-	100	160	100								
14	General	104020.5014	Membership and Dues	-	-	50	50	Municipal Assoc membership for Mayor							
15	General	104020.5015	Meetings and Seminars	6,953	9,000	3,662	9,000	Annual MASC Conf, videographer for meetings, workshop meals.							
16	General	104020.5016	Vehicle Fuel & Oil	377	500	519	500								
17	General	104020.5021	Telephone/Cable	1,242	1,680	638	1,100	decreased based on actual							
18	General	104020.5025	Non-capital Tools & Equipment	-	-	-	-								
19	General	104020.5062	Insurance	2,352	1,769	1,942	2,116	Public officials liability & employee bond for Mayor.							
20	General	104020.5079	Miscellaneous & Contingency	3,691	4,500	3,591	4,500								
21	General	104020.5088	Citizens and Employee Services	2,781	3,800	1,343	3,800								
22															
23	Total Mayor and Council			\$ 35,858	\$ 93,120	\$ 49,059	\$ 76,796								
24	Change from Prior Year							-18% Increase/(Decrease) from FY12 budget							
25															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	3/31/12	Budgeted								
2	Fund	Account #	Account Description	FY 2010-11	FY 2011-12	(9 months)	FY 2012-13								Notes
3															
4	General Fund Expenditures														
5															
26															
27															
28	<u>General Government</u>														
29															
30	General	104110.5001	Salaries & Wages	305,819	305,631	221,199	315,279	Includes estimated 3% merit pool for adjustments effective 1/1/13.							
31		104110.5002	Overtime Wages	5,912	13,787	4,619	9,239								
32	General	104110.5004	FICA Expense	22,735	24,435	16,230	24,826	7.65% of Salaries							
33	General	104110.5005	Retirement Expense	29,381	29,994	21,513	34,399	10.6% of Salaries for SCRS up from 9.535% in FY12							
34	General	104110.5006	Group Health Insurance	34,809	28,540	23,550	27,342	current rates plus 6% for estimated increase effective 1/1/13							
35	General	104110.5007	Workers' Compensation	2,751	4,034	1,077	3,991	est w/ bud salaries, curr rates by job class & usual credits earned.							
36	General	104120.5009	Debt Service - Principal	378,000	408,000	333,000	416,000	60% Rec Bond princ (135,000*60%=81,000). 100% PSB bond princ (275,000) & 40% FS#2 bond princ (150,000*40%=60,000)							
37	General	104120.5010	Printing & Office Supplies	8,522	12,800	5,983	10,800								
38	General	104120.5011	Debt Service - Interest	358,114	342,973	320,821	326,612	60% Rec Bond (69,403*60%=41,642); 100% PSB bond (tot=\$239,085); 40% FS#2 bond (114,713*40%=45,885)							
39	General	104120.5013	Bank Service Charges	-	-	(152)	35,000	estimate of fees related to accepting credit/debit cards. Based on 1.7% + \$1 per transaction. Can pass these fees to customer							
40	General	104120.5014	Membership & Dues	3,953	4,160	2,879	4,380	See attached note.							
41	General	104120.5015	Meetings & Seminars	3,702	4,000	4,231	4,000	Various MASC meetings, ICMA Annual Conf., SC City Managers Assn. Meetings.							
42	General	104120.5016	Vehicle Fuel & Oil	2,671	3,200	1,906	3,200								
43	General	104120.5020	Electricity & Gas	5,496	7,000	2,557	4,200	reduced based on actual							
44	General	104120.5021	Telephone & Cable	9,228	9,500	5,234	8,619	reduced based on actual, does provide for 54% increase in Chas. Co. radio fee							
45	General	104120.5022	Water & Sewer	3,025	2,865	1,482	2,500	reduced based on actual							
46	General	104120.5025	Non-capital Tools & Equipment	555	1,250	258	1,250								
47	General	104120.5026	Maint & Service Contracts	18,786	20,247	9,492	31,985	See attached note.							
48	General	104120.5027	Machinery & Equipment Repair	646	1,000	64	1,000								
49	General	104120.5044	Cleaning & Sanitary Supplies	2,839	2,500	837	2,000								
50	General	104120.5049	Medical & Lab	669	800	164	800								
51	General	104120.5052	LTD Insurance	1,440	-	-	-	included in State Health Plan premiums							
52	General	104120.5061	Advertising	5,156	10,000	2,750	7,500	covers all legal notice and FOIA requirements. Decreased based on actual							
53	General	104120.5062	Insurance	15,366	16,075	13,470	18,657	Includes 50% of property, liability and flood on City Hall Building. Incl key employee bonds. Current rates plus 5%							
54	General	104120.5063	Rents & Leases	9,241	9,370	5,121	9,370	See attached note.							
55	General	104120.5064	Employee Training	1,546	15,500	1,239	14,200	Incls provision for City-wide inhouse Microsoft training. Treasurer's continuing ed and tuition reimbursement program							
56	General	104120.5065	Professional Services	34,031	39,635	22,250	31,210	See attached note.							
57	General	104120.5068	Election Expenses	-	3,000	2,396	-	no regular election scheduled for November 2012							
58	General	104120.5079	Miscellaneous & Contingency	8,481	11,350	6,332	21,350	See attached note. Included holiday gathering.							
59															
60	Total General Government			\$ 1,272,874	\$ 1,331,646	\$ 1,030,504	\$ 1,369,708								
61	Change from Prior Year						3% Increase/(Decrease) from FY12 budget								
62															
63															
64															
65															
66															

Cell: H40

Comment: General Gov't, Membership & Dues:

Municipal Assn \$2,000
Sam's Club/Costco \$115
SC City/County Managers Assn. \$80x2=\$160
Intl. City Managers Assn. \$500x2=\$1,000
GFOA = \$160
Post & Courier = \$220
Assoc of Public Admins. \$100x2=\$200
SC Assoc of CPAs \$275
American Shore & Beach Preservation Assoc \$250

Cell: H47

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

Monthly cleaning, shared 50/50 with Building Dept = \$3,600
Typewriter maintenance (2) \$200
Elevator maintenance contract \$1,650
Computer software maintenance \$5,600
\$160 for extended warranty/maint new HVAC
\$300 qtrly cleaning of AC filters
\$125 termite bond renewal
\$200 monthly pest spraying
\$15,000 use of Tree Fund revenues (for beautification of public property as directed by City Council). Added \$10,000 for 1207 & 1301 Palm
\$284 Chas County stormwater fee
\$86 Chas County disposal fee
\$430 Gateway and Sonicwall security software, split between depts
\$750 Hurricane shutter maintenance
\$600 Internet cloud backup (Carbonite Business Premier) for Gen Gov't
\$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, etc)

Cell: H54

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: H56

Comment: Gen Gov't, Professional Services:

Financial auditing services \$20,000
Flexible benefits plan admin (SHP) \$1500
Equifax credit monitoring \$300
DHEC annual underground storage tank fee \$200
SCLLR annual elevator inspection fee \$130
MASC Unemployment Compensation Svc Fee \$200
Background checks on prospective employees (including all PT Rec staff/summer counselors) 60*\$38 = \$2280
Ongoing costs related to codification \$2,500
Lowcountry Drug Screening admin fee \$100
Misc videography for events and insurance records \$1500
Digitize historical records located in City Hall \$1500
Undesignated \$1000

Cell: H58

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 \$10,000
Employee Morale and Incentive Program/Suggestion awards/Recruitment awards \$500
Refreshments for Gen Gov't dept \$750

5

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
*1	Source		City of Isle of Palms	Actual	Budgeted	3/31/12	Budgeted								
2	Fund	Account #	Account Description	FY 2010-11	FY 2011-12	(9 months)	FY 2012-13								Notes
3															
4	General Fund Expenditures														
5															
67	<u>Police Department</u>														
69	General	104410.5001	Salaries & Wages	1,154,440	1,218,449	827,304	1,232,781								Includes estimated 3% merit pool for adjustments effective 1/1/13.
70	General	104410.5002	Overtime Wages	68,747	106,238	74,139	97,148								decreased based on actual. Includes provision for Telecommunicator training i/c/w Consolidated Dispatch
71	General	104410.5003	Part-time Wages	-	22,090	3,707	-								
72	General	104410.5004	FICA Expense	90,669	103,028	66,409	101,740								
73	General	104410.5005	Retirement Expense	133,989	146,727	101,013	157,041								PORS rate is 12.3% (up from 11.765% if FY12). SCRS rate is 10.6% (up from 9.535% in FY12)
74	General	104410.5006	Group Health Insurance	226,191	205,193	153,798	204,993								current rates plus 6% for estimated increase effective 1/1/13
75	General	104410.5007	Workers' Compensation	22,994	42,103	9,864	40,066								est w/ budgeted salaries, current rates by job class & customary credits earned.
76	General	104410.5008	Unemployment Compensation	3,096	-	-	-								
77	General	104420.5010	Printing & Office Supplies	15,306	15,420	9,021	15,420								
78	General	104420.5014	Membership & Dues	1,422	1,295	551	1,500								increased based on actual. Incls SC & Int'l Police Chiefs Assoc, SCPD Accreditation Assoc., Gun Range, Chas Co Hazmat
79	General	104420.5015	Meetings & Seminars	5,712	1,500	477	1,500								
80	General	104420.5016	Vehicle Fuel & Oil	74,177	123,250	72,420	123,250								based on 12 mos usage @ \$4.25/gal UNL & Diesel.
81	General	104420.5017	Vehicle Maintenance	27,847	27,000	17,150	27,000								
82	General	104420.5020	Electricity & Gas	11,549	22,000	18,591	28,000								est based on annualized current usage. Includes 50% of PSB electricity and LP gas. Under-billing err in FY11 (PSB)
83	General	104420.5021	Telephone & Cable	33,886	34,992	23,915	42,804								see attached note. Incls 54% increase in Chas County radio fee eff. 1/1/13 & Metro ethernet eff 1/1/13 (Consol. Dispatch)
84	General	104420.5022	Water & Sewer	3,431	5,500	2,682	4,500								reduced based on actual
85	General	104420.5025	Non-capital Tools & Equipment	1,645	1,500	1,145	1,500								
86	General	104420.5026	Maint & Service Contracts	34,035	40,805	39,440	47,521								see attached note (added annual maintenance agreement for in-car radio equip, incr ann maint on console equip)
87	General	104420.5027	Machinery & Equipment Repair	6,929	6,000	4,594	6,000								
88	General	104420.5041	Uniforms	18,967	16,515	9,746	16,515								
89	General	104420.5044	Cleaning & Sanitary Supplies	1,436	2,000	1,143	1,750								
90	General	104420.5049	Medical & Lab Supplies	5,311	4,500	1,363	4,500								includes supplies for breathalyzer testing and forensics work
91	General	104420.5052	LTD Insurance	5,612	-	-	-								included in State Health Plan premiums
92	General	104420.5062	Insurance	52,029	61,723	27,221	60,159								50% of property, liability, flood and undergrnd storage tank for PSB. Current rates + 5%
93	General	104420.5063	Rents & Leases	2,090	2,600	1,018	2,400								
94	General	104420.5064	Employee Training	9,277	8,980	3,353	8,980								
95	General	104420.5065	Professional Services	4,018	5,750	(1,130)	5,500								includes provisions for continuing CALEA compliance, raccoon mgt, backflow testing, UST inspection fees
96	General	104420.5079	Miscellaneous & Contingency	3,741	3,750	2,173	3,750								
97	General	104420.5081	Canine Kennel Expenses	612	1,000	626	1,000								
98	Total Police Department			\$ 2,019,157	\$ 2,229,908	\$ 1,471,732	\$ 2,237,317								
99	Change from Prior Year			0% Increase/(Decrease) from FY12 budget											
100															
101															
102															
103															
104															
105															
106															
107															
108															
109															

Cell: H83

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 - $\$25 \times 52 \text{ radios} \times 6\text{mos} = \$7,800$
Monthly Chas Co radio fee - $\$38.50 \times 52 \text{ radios} \times 6\text{mos} = \$12,012$
Monthly ATT Pro Regionals State network - $\$180 \times 12 = \$2,160$
Monthly Metro ethernet connection for Consolidated Dispatch (starts 1/1/13) - $\$600 \times 6\text{months} = \$3,600$

Cell: H86

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 = $\$780 \times 4 = \$3,120$
walkie radio maint = $\$10 \times 29 \times 12\text{mos} = \$3,480$
in-car radio maint = $\$11 \times 23 \times 12\text{mos} = \$3,036$ (new for FY13)
housekeeping service = $\$377.50 \times 12 = \$4,530$
stormwater fee (50% of PSB) = $\$100$
HVAC maintenance - $\$2,530$
generator maintenance - $\$505$ (split 50/50 w/ Fire Dept)
hood inspection $\$300$
50% of cost to pressure wash PSB $\$1,000$
Gateway and Sonicwall security software, split between depts $\$430$
annual maintenance agmt on dispatching radio equipment $\$10,800$ (FY11 budget = $\$7,520$)
general maint = $\$3,000$ - 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	3/31/12	Budgeted								
2	Fund	Account #	Account Description	FY 2010-11	FY 2011-12	(9 months)	FY 2012-13								Notes
3															
4	General Fund Expenditures														
5															
110															
111			<u>Fire Department</u>												
112															
113	General	104510.5001	Wages and Salaries	1,162,593	1,180,563	804,127	1,202,061								Includes estimated 3% merit pool for adjustments effective 1/1/13.
114	General	104510.5002	Overtime Wages	194,480	193,800	159,125	196,566								
115	General	104510.5003	Part-time Wages	43,240	45,803	26,113	45,803								incl 780 hours for extra coverage (30hrs/wknd * 26 wknds) from April through September. Offset w/ State Atax.
116	General	104510.5004	FICA Expense	104,635	108,643	73,806	110,499								7.65% of Salaries
117	General	104510.5005	Retirement Expense	161,819	163,227	115,939	177,249								PORS rate is 12.3% (up from 11.765% in FY12). SCRS rate is 10.6% (up from 9.535% in FY12)
118	General	104510.5006	Group Health Insurance	227,544	201,997	150,425	196,407								current rates plus 6% for estimated increase effective 1/1/13
119	General	104510.5007	Workers' Compensation	25,336	46,226	11,543	45,093								est w/ budgeted salaries, current rates by job class & customary credits earned.
120	General	104510.5008	Unemployment Compensation	667	-	1,977	-								
121	General	104520.5010	Printing & Office Supplies	5,597	7,000	3,461	6,500								decreased based on actual
122	General	104520.5014	Membership & Dues	1,815	2,000	412	2,000								National Fire Protection Assoc, SC Fire Chiefs Assoc, SC Assoc of Arson Investigators, SC Fire Marshal Certs
123	General	104520.5015	Meetings & Seminars	89	1,500	8	1,000								reduced based on actual
124	General	104520.5016	Vehicle Fuel & Oil	19,547	34,000	19,531	34,000								based on 12 mos usage @ \$4.25/gal UNL & Diesel.
125	General	104520.5017	Vehicle Maintenance	36,313	50,000	24,155	45,000								includes 1 major PM each year + 3 routine (oil change, etc).
126	General	104520.5020	Electricity & Gas	27,799	32,000	27,585	42,000								est based on annualized current usage. Includes 50% of PSB electricity and LP gas. Under-billing err in FY11 (PSB)
127	General	104520.5021	Telephone & Cable	36,739	37,284	25,726	39,996								see attached note. Incl 54% increase in Chas County radio fee eff. 1/1/13
128	General	104520.5022	Water & Sewer	7,689	9,000	6,013	8,500								reduced based on actual
129	General	104520.5025	Non-capital Tools & Equipment	1,668	6,500	3,310	6,500								general equipment needs.
130	General	104520.5026	Maint & Service Contracts	32,788	36,592	32,939	42,046								see attached.
131	General	104520.5027	Machinery & Equipment Repair	10,154	10,000	4,313	10,000								
132	General	104520.5041	Uniforms	20,822	22,000	13,285	22,800								increased to cover re-numbering due to consolidated dispatch
133	General	104520.5044	Cleaning & Sanitary Supplies	2,468	4,000	3,033	3,000								reduced based on actual
134	General	104520.5049	Medical & Lab Supplies	14,189	16,000	5,412	15,000								reduced based on actual. Includes medical supplies and tools for EMT services
135	General	104520.5052	LTD Insurance	6,151	-	-	-								included in State Health Plan premiums
136	General	104520.5062	Insurance	66,805	78,951	36,959	78,965								50% of prop, liab, flood & undergrnd storage tank for PSB, 100% for FS#2.. Current rates + 5%
137	General	104520.5063	Rents & Leases	3,435	2,500	2,417	3,500								Copier/equipment. Increased based on actual
138	General	104520.5064	Employee Training	11,117	14,000	6,938	12,500								reduced based on actual
139	General	104520.5065	Professional Services	6,250	3,000	2,831	3,000								includes annual ladder testing fees and backflow testing
140	General	104520.5079	Miscellaneous & Contingency	3,656	6,500	2,776	6,000								
141	General	104520.5080	Volunteer Fire Points	2,083	4,000	3,602	4,000								
142															
143	Total Fire Department			\$ 2,237,490	\$ 2,317,086	\$ 1,567,760	\$ 2,359,985								
144	Change from Prior Year														2% Increase/(Decrease) from FY12 budget
145															
146															
147															
148															
149															
150															
151															

Cell: H127

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 - $\$25 \times 52 \text{ radios} \times 6 = \$7,800$

Monthly Chas Co radio fee - $\$38.50 \times 52 \text{ radios} \times 6 \text{ mos} = \$12,012$

Cell: H130

Comment: Fire Department Maintenance & Service Contracts:

pest mgt $\$15+35/\text{month} = \600

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+ \1665 (due to Consol. Dispatch) = $\$2,400$

generator maint = $\$505+ \$1010 = \$1,515$

elevator maint = $(\$260 \times 4) + (\$620 \times 4) = \$3,520$

SIFD training facility maint = $\$1,000$

walkie radio maint = $\$10 \times 47 \times 12 \text{ mos} = \$5,640$

mobile radio maint - $\$11 \times 10 \times 12 \text{ mos} = \$1,320$

sprinkler sys maint = $\$525$

hood inspection = $\$300$

HVAC maint = $\$2530$ (50% of PSB) + $\$2700$ for FS2 = $\$5,230$

weekly housekeeping = $\$377.50 \times 12 = \$4,530$

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

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

pressure wash exterior (Sta 2 $\$800$ + 50% of PSB $\$1,000$) = $\$1,800$

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

AED maintenance = $\$1,600$

renumber helmets and vehicles (from 6 to 10 series) i/c/w Consol. Dispatch = $\$2,500$

general maint = $\$3,000$ (reduced from $\$4,000$ 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	3/31/12	Budgeted								
2	Fund	Account #	Account Description	FY 2010-11	FY 2011-12	(9 months)	FY 2012-13								Notes
3															
4	General Fund Expenditures														
5															
152	Public Works Department														
154	General	104610.5001	Wages and Salaries	390,128	410,987	286,250	422,188								Incls an estimated 3% pool available for performance-based adjs effective 1/1/13
155	General	104610.5002	Overtime Wages	1,790	7,652	2,576	5,437								decreased based on actual
156	General	104610.5004	FICA Expense	29,295	32,026	21,650	32,713								7.65% of Salaries
157	General	104610.5005	Retirement Expense	36,801	39,310	27,400	45,328								10.6% of Salaries for SCRS up from 9.535% in FY12
158	General	104610.5006	Group Health Insurance	72,850	62,553	46,308	58,488								current rates plus 6% for estimated increase effective 1/1/13
159	General	104610.5007	Workers' Compensation	10,553	19,865	5,109	19,494								est w/ budgeted salaries, current rates by job class & customary credits earned.
160	General	104610.5008	Unemployment Compensation	11	-	-	-								
161	General	104620.5010	Printing & Office Supplies	463	1,000	584	1,000								
162	General	104620.5014	Membership & Dues	400	400	446	450								increased based on actual
163	General	104620.5015	Meetings & Seminars	-	500	-	500								
164	General	104620.5016	Vehicle Fuel & Oil	57,492	97,750	59,708	97,750								based on 12 mos usage @ \$4.25/gal UNL & Diesel. This is the same as in FY12.
165	General	104620.5017	Vehicle Maintenance	74,582	85,000	54,261	85,000								
166	General	104620.5020	Electricity & Gas	73,181	73,000	48,738	73,000								includes all IOP streetlights
167	General	104620.5021	Telephone & Cable	7,114	7,440	5,097	8,881								based on most recent 12 month actual plus a provision for a 54% increase in Chas Co. radio fee eff. 1/1/13
168	General	104620.5022	Water & Sewer	1,627	2,500	1,321	2,500								based on most recent 12 month actual
169	General	104620.5025	Non-capital Tools & Equipment	1,065	1,750	424	1,500								decreased based on actual
170	General	104620.5026	Maint & Service Contracts	1,996	4,930	2,136	3,000								incls PWD portion of City's global firewall and antivirus protection and cost of fuel filters for fuel island
171	General	104620.5027	Machinery & Equipment Repair	4,099	5,000	1,720	5,000								
172	General	104620.5041	Uniforms	5,567	6,000	2,778	7,425								replacement tshirts, hoodies
173	General	104620.5044	Cleaning & Sanitary Supplies	1,924	2,000	709	2,000								
174	General	104620.5049	Medical & Lab Supplies	3,035	3,000	1,674	3,250								replacement safety gloves and glasses
175	General	104620.5052	LTD Insurance	1,811	-	-	-								included with State Health Plan premiums
176	General	104620.5054	Street Signs	2,273	4,000	199	4,000								
177	General	104620.5062	Insurance	27,068	31,489	15,516	28,716								includes property, liability, underground fuel tank and flood. Current rates plus 5%
178	General	104620.5063	Rents & Leases	3,718	-	-	-								no rental needs anticipated
179	General	104620.5064	Employee Training	162	500	-	500								
180	General	104620.5065	Professional Services	832	1,500	600	1,000								annual testing of underground storage tanks. Assumes only one test. Decreased based on actual
181	General	104620.5066	Temporary Labor	160,049	162,614	123,228	169,335								6 Temps 4 days a week and 7 Temps 1 day a week, all year. Rate is \$13.03 per hour. 75% of this expense is offset with a transfer (included in General Fund Revenue) from the Municipal Accommodations Fee Fund
182	General	104620.5067	Contracted Services	31,815	25,160	19,857	12,750								fee paid for yard debris taken to 4B dumpsite in Mt. P. Cost is \$75/17yd truckload. Expect approx = 170 truckloads.
183	General	104620.5079	Miscellaneous & Contingency	490	1,250	604	1,250								
184	General	104620.5089	Garbage Cart Procurement	6,996	6,600	-	7,600								approximately 100 carts at \$76 each
185	Total Public Works			\$ 1,009,184	\$ 1,095,776	\$ 728,893	\$ 1,100,056								
186	Change from Prior Year														0% Increase/(Decrease) from FY12 budget
187															
188															
189															
190															
191															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	3/31/12	Budgeted								Notes
2	Fund	Account #	Account Description	FY 2010-11	FY 2011-12	(9 months)	FY 2012-13								
3															
4	General Fund Expenditures														
5															
192			<u>Building and Planning Department</u>												
193															
194	General	104710.5001	Wages and Salaries	188,556	193,086	137,409	198,646								Includes estimated 3% merit pool for adjustments effective 1/1/13.
195	General	104710.5002	Overtime Wages	160	2,791	257	1,915								
196	General	104710.5004	FICA Expense	13,574	14,985	9,821	15,343								7.65% of Salaries
197	General	104710.5005	Retirement Expense	17,721	18,393	13,133	21,259								10.6% of Salaries for SCRS up from 9.535% in FY12
198	General	104710.5006	Group Health Insurance	36,345	30,483	22,121	28,613								current rates plus 6% for estimated increase effective 1/1/13
199	General	104710.5007	Workers' Compensation	1,597	2,463	645	2,423								est w/ budgeted salaries, current rates by job class & customary credits earned. Clerical & NOC rates decreased.
200	General	104720.5010	Printing & Office Supplies	10,162	10,500	4,098	10,500								
201	General	104720.5014	Memberships & Dues	917	1,500	596	1,500								
202	General	104720.5015	Meetings & Seminars	459	750	852	750								
203	General	104720.5016	Vehicle Fuel & Oil	3,734	5,675	3,386	5,675								estimated using \$4.25/gallon
204	General	104720.5017	Vehicle Maintenance	131	1,000	65	1,000								
205	General	104720.5020	Electricity & Gas	3,180	7,750	2,895	4,200								50% of City Hall bill
206	General	104720.5021	Telephone & Cable	4,498	5,166	3,202	5,040								based on most recent 12 month actual
207	General	104720.5022	Water & Sewer	1,313	3,200	1,461	2,500								50% of City Hall water, sewer and irrigation
208	General	104720.5025	Non-capital Tools & Equipment	16	300	179	300								
209	General	104720.5026	Maint & Service Contracts	3,254	5,500	4,369	6,406								incls pest control, housekeeping, HVAC svc contract, City Hall generator maintenance, hurricane shutter maint
210	General	104720.5027	Machinery & Equipment Repair	589	500	346	500								
211	General	104720.5041	Uniforms	33	500	-	500								
212	General	104720.5044	Cleaning & Sanitary Supplies	374	500	193	500								
213	General	104720.5049	Medical & Lab	110	100	21	100								
214	General	104720.5052	LTD Insurance	866	-	-	-								included in State Health Plan premiums
215	General	104720.5062	Insurance	8,575	12,279	3,742	8,035								Includes 50% of property, liability and flood on City Hall Building. Current rates + 5%
216	General	104720.5063	Rents & Leases	2,051	2,680	1,785	2,680								\$1500 copier rent plus \$1680 for 10'x20' storage unit for archived plans, etc.
217	General	104720.5064	Employee Training	1,063	1,300	558	1,300								
218	General	104720.5065	Professional Services	4,610	9,000	4,539	7,000								computer software programming support (\$4000), flood letter (\$3000)
219	General	104720.5079	Miscellaneous & Contingency	219	750	32	750								
220															
221			Total Building & Planning	\$ 304,105	\$ 331,151	\$ 215,704	\$ 327,435								
222			Change from Prior Year												-1% Increase/(Decrease) from FY12 budget
223															
224															
225															
226															
227															
228															
229															
230															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	3/31/12	Budgeted								
2	Fund	Account #	Account Description	FY 2010-11	FY 2011-12	(9 months)	FY 2012-13								Notes
3															
4	General Fund Expenditures														
5															
231	<u>Recreation Department</u>														
233	General	104810.5001	Wages and Salaries	273,902	279,114	196,417	286,648	Includes estimated 3% merit pool for adjustments effective 1/1/13.							
234	General	104810.5002	Overtime Wages	1,384	10,814	3,511	9,740								
235	General	104810.5003	Part-time Wages	142,023	143,464	111,733	143,464	Staffing for athletics, weekends, spec events, grounds & maint assist, camp counselors, scorekeepers, officials, etc.							
236	General	104810.5004	FICA Expense	31,911	33,154	23,936	33,649	7.65% of Salaries							
237	General	104810.5005	Retirement Expense	27,342	28,170	20,350	33,007	10.6% of Salaries for SCRS up from 9.535% in FY12							
238	General	104810.5006	Group Health Insurance	47,580	43,985	29,113	37,824	current rates plus 6% for estimated increase effective 1/1/13							
239	General	104810.5007	Workers' Compensation	4,008	7,122	1,969	6,938	est w/ budgeted salaries, current rates by job class & customary credits earned.							
240	General	104810.5008	Unemployment Compensation	2,062	-	945	-								
241	General	104820.5010	Printing & Office Supplies	7,818	9,500	5,790	9,500								
242	General	104820.5014	Memberships & Dues	1,203	1,600	576	1,600								
243	General	104820.5015	Meetings & Seminars	766	2,000	732	2,000								
244	General	104820.5016	Vehicle Fuel & Oil	3,399	6,715	4,390	6,715	based on 12 mos usage @ \$4.25/gal UNL & Diesel.							
245	General	104820.5017	Vehicle Maintenance	1,359	2,400	978	2,000	reduced based on actual							
246	General	104820.5020	Electricity & Gas	35,649	37,717	22,814	36,000	based on most recent 12 month actual (SCE&G and propane)							
247	General	104820.5021	Telephone & Cable	10,585	11,100	7,290	11,526	based on actual plus 54% increase in Chas Co. radio fee effective 1/1/13.							
248	General	104820.5022	Water & Sewer	3,621	4,800	2,924	4,300	reduced based on actual							
249	General	104820.5025	Non-capital Tools & Equipment	797	2,000	1,117	1,500	reduced based on actual							
250	General	104820.5026	Maint & Service Contracts	28,129	29,000	22,934	29,000	Incls expenses related to cardio equip, ballfield lights, HVAC, playground, fields and building.							
251	General	104820.5027	Machinery & Equipment Repair	1,353	2,500	1,856	2,500								
252	General	104820.5041	Uniforms	1,790	1,950	1,237	1,950								
253	General	104820.5044	Cleaning & Sanitary Supplies	4,232	4,250	2,207	4,250								
254	General	104820.5049	Medical & Lab Supplies	426	1,000	312	1,000	includes all first aid supplies for camps, athletics, etc. Also employee flu shots.							
255	General	104820.5052	LTD Insurance	1,261	-	-	-	included in State Health Plan premiums							
256	General	104820.5062	Insurance	29,537	34,876	16,510	34,855	includes property, liability and flood. Current rates + 5%							
257	General	104820.5063	Rents & Leases	3,378	3,500	2,256	3,500	Copier, Port-a-john, Pest control, Pay phone & Helium tank							
258	General	104820.5064	Employee Training	2,633	3,300	1,258	3,300	Seminars, workshops and employee wellness program							
259	General	104820.5079	Miscellaneous & Contingency	1,534	4,000	2,071	4,000								
260	General	104830.5088	5 & Under Groups	492	750	-	750								
261	General	104830.5091	Programs	2,310	2,500	1,394	2,500	Includes gymnastics, tennis, TKD, exercise, fencing, etc.							
262	General	104830.5092	Special Activities/Events	18,601	19,500	9,059	20,500	added \$1000 for videographer (for video postings on iop.net website)							
263	General	104830.5093	Summer Camps	14,329	12,000	4,581	14,000	increased based on actual.							
264	General	104830.5095	Theme Activities	1,272	2,000	1,469	2,000	Includes specialty camps such as AJ Basketball, volleyball clinic, soccer clinic							
265	General	104830.5096	Middle School Activities	5,109	6,000	3,948	6,000								
266	General	104830.5097	Adult Sports	13,879	14,000	5,220	14,000								
267	General	104830.5098	Youth Sports	26,779	27,000	24,632	27,000								
268	General	104830.5099	Keenagers	2,691	3,000	1,251	3,000								
270	Total Recreation Department			\$ 755,142	\$ 794,781	\$ 536,775	\$ 800,516								
271	Change from Prior Year							1% Increase/(Decrease) from FY12 budget							
273															
274															
275															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	3/31/12	Budgeted								Notes
2	Fund	Account #	Account Description	FY 2010-11	FY 2011-12	(9 months)	FY 2012-13								
3															
4	General Fund Expenditures														
5															
276	<u>Judicial and Legal</u>														
277															
278	General	104910.5001	Wages and Salaries	\$ 49,505	\$ 50,240	\$ 35,870	\$ 51,841								Includes estimated 3% merit pool for adjustments effective 1/1/13.
279	General	104910.5002	Overtime Wages	\$ 615	4,588	125	1,184								
280	General	104910.5003	Part-time Wages	21,058	21,000	14,250	18,000								Judge Molony now covers both Municipal and Livability Courts. Also a provision for substitute judge if necessary
281	General	104910.5004	FICA Expense	5,222	5,801	3,770	5,433								7.65% of Salaries
282	General	104910.5005	Retirement Expense	6,684	7,120	4,776	7,529								10.6% of Salaries for SCRS up from 9.535% in FY12
283	General	104910.5006	Group Health Insurance	6,879	5,626	4,159	5,377								current rates plus 6% for estimated increase effective 1/1/13
284	General	104910.5007	Worker's Compensation	756	678	282	592								est w/ budgeted salaries, current rates by job class & customary credits earned.
285	General	104920.5010	Printing & Office Supplies	3,440	4,250	2,301	4,000								decreased based on actual
286	General	104920.5013	Bank Service Charges	-	700	-	-								
287	General	104920.5014	Memberships & Dues	115	400	65	200								
288	General	104920.5015	Meetings & Seminars	893	1,000	140	1,000								
289	General	104920.5021	Telephone & Cable	3,364	3,600	2,116	3,600								
290	General	104920.5025	Non-capital Tools & Equipment	171	200	-	200								
291	General	104920.5026	Maint & Service Contracts	4,770	4,770	857	4,000								includes annual court system update and jury database
292	General	104920.5052	LTD Insurance	229	-	-	-								included in State Health Plan premiums
293	General	104920.5062	Insurance	460	454	259	593								
294	General	104920.5064	Employee Training	1,058	3,000	867	2,000								reduced by Judge Harper's training provision
295	General	104920.5065	Professional Services	54,332	46,000	21,779	48,000								latest 12 months actual = \$47,919.
296	General	104920.5079	Miscellaneous & Contingency	158	600	305	600								
297															
298	Total Judicial and Legal			\$ 159,708	\$ 160,027	\$ 91,923	\$ 154,149								
299	Change from Prior Year			-4% Increase/(Decrease) from FY12 budget											
300															
301															
302															
303															
304															
305															
306															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	3/31/12	Budgeted								Notes
2	Fund	Account #	Account Description	FY 2010-11	FY 2011-12	(9 months)	FY 2012-13								
3															
4	General Fund Expenditures														
5															
307	<u>Parking Meter Department</u>														
308															
309	General	105710.5002	Overtime Wages	\$ 255	\$ -	\$ 103	\$ -								
310	General	105710.5003	Part-time Wages	28,074	28,500	19,019	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							
311	General	105710.5003	Part-time Wages		14,250	-	14,250	approximately 1500 additional BSO hours related to parking management							
312	General	105710.5004	FICA Expense	2,065	3,270	1,456	3,270	7.65% of Salaries							
313	General	105710.5005	Retirement Expense	21	-	-	-								
314	General	105710.5006	Group Health Insurance	1,200	-	-	-								
315	General	105710.5007	Workers' Compensation	189	625	140	599	est w/ budgeted salaries, current rates by job class & customary credits earned.							
316	General	105720.5010	Printing & Office Supplies	-	-	-	-								
317	General	105720.5013	Bank Service Charges	-	-	-	-								
318	General	105720.5025	Non-capital Tools & Equipment	-	-	-	-								
319	General	105720.5026	Maint & Service Contracts	-	-	-	-	Operating expenses covered in Muni Accommodations Fee Budget							
320	General	105720.5027	Machinery & Equipment Repair	-	-	-	-								
321	General	105720.5062	Insurance	-	-	-	-								
322	General	105720.5065	Professional Services	-	-	-	-								
323	General	105720.5079	Miscellaneous & Contingency	-	-	-	-								
324	General	105720.5085	Capital Outlay	-	-	-	-								
325															
326															
327	Total Parking Meter Dept			\$ 31,803	\$ 46,645	\$ 20,718	\$ 46,619								
328	Change from Prior Year							0% Increase/(Decrease) from FY12 budget							
329															
330															
331															
332	TOTAL GENERAL FUND EXPENDITURES			\$ 7,825,322	\$ 8,400,140	\$ 5,713,069	\$ 8,472,581								
333								1% Increase/(Decrease) from FY12 budget							
334															
335	<i>General Fund Transfers Out:</i>														
336	103900.5906	To Marina Debt Service		-	-	-	-								
337	103900.5901	To Capital Projects - Budget		30,382	111,096	-	-								
338	103900.5901	To Capital Projects - millage for PSB		-	-	-	-								
339	103900.5901	To Capital Projects - year end gains		571,175	-	-	-								
340	103900.5901	To Disaster Rec Fund - year end gains		-	-	-	-								
341															
342	TOTAL GENERAL FUND EXP & TRANS			\$ 8,426,879	\$ 8,511,236	\$ 5,713,069	\$ 8,472,581								
343	Change from Prior Year							-0.5% Increase/(Decrease) from FY12 budget							
344															
345	TOTAL GENERAL FUND REVENUES			\$ 8,426,879	\$ 8,511,235	\$ 5,178,423	\$ 8,472,581								
346	Change from Prior Year														
347															
348	GENERAL FUND SURPLUS / (DEFICIT)			\$ 0	\$ (0)	\$ (534,646)	\$ 0								