

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	3/31/13	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2011-12	FY 2012-13	(9 months)	FY 2013-14								
3															
4	General Fund Expenditures														
5															
6	Mayor and Council														
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	1,271	1,166	10.6% of Salaries for SCRS. Not all Councilmembers participate							
11	General	104010.5008	Group Health Insurance	28,527	35,844	18,334	38,405	current rates plus 13.05% per SC Public Employee Benefit Authority (PEBA) estimated increase effective 1/1/14							
12	General	104010.5007	Workers' Compensation	189	319	98	319	estimated using budgeted salaries, current rates & an increased experience modifier estimated by SCMIT							
13	General	104010.5010	Print and Office Supplies	167	100	183	200	increased based on actual							
14	General	104020.5014	Membership and Dues	50	50	30	50	Municipal Assoc membership for Mayor							
15	General	104020.5015	Meetings and Seminars	5,592	9,000	2,814	7,300	Annual MASC Conf, videographer for meetings (incr \$1650 due to Comcast change), workshop meals. Attendance for CALEA reaccreditation for Mayor.							
16	General	104020.5016	Vehicle Fuel & Oil	519	500	424	500								
17	General	104020.5021	Telephone/Cable	871	1,100	704	1,000	decreased based on actual							
18	General	104020.5025	Non-capital Tools & Equipment	-	-	-	-								
19	General	104020.5062	Insurance	2,004	2,116	1,953	2,135	Public officials liability & employee bond for Mayor.							
20	General	104020.5079	Miscellaneous & Contingency	3,795	4,500	3,169	4,500								
21	General	104020.5088	Citizens and Employee Services	2,393	3,800	919	2,500								
22															
23	Total Mayor and Council			\$ 63,169	\$ 76,796	\$ 48,200	\$ 76,376								
24	Change from Prior Year						-1%	Increase/(Decrease) from FY13 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	3/31/13	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2011-12	FY 2012-13	(9 months)	FY 2013-14								
3															
4	General Fund Expenditures														
5															
26															
27															
28			General Government												
29															
30	General	104110.5001	Salaries & Wages	313,220	315,279	241,061	325,067	Includes estimated 3% merit pool for adjustments effective 1/1/14.							
31		104110.5002	Overtime Wages	5,690	9,239	4,058	9,524								
32	General	104110.5004	FICA Expense	23,059	24,826	16,779	25,596	7.65% of Salaries							
33	General	104110.5005	Retirement Expense	30,436	34,399	24,486	35,467	10.6% of Salaries for SCRS							
34	General	104110.5006	Group Health Insurance	26,273	27,342	19,026	29,346	current rates plus 13.05% per SC Public Employee Benefit Authority (PEBA) estimated increase effective 1/1/14							
35	General	104110.5007	Workers' Compensation	2,161	3,991	1,224	3,647	est using budget salaries, curr rates (clerical rate decreased) & an increased experience mod estimated by SCMIT							
36	General	104120.5009	Debt Service - Principal	408,000	416,000	335,000	421,000	60% Rec Bond princ (140,000*60%=84,000), 100% PSB bond princ (275,000) & 40% FS#2 bond princ (155,000*40%=62,000)							
37	General	104120.5010	Printing & Office Supplies	9,221	10,800	5,802	16,800	added \$6000 to print & mail new hurricane stickers. Current stickers expire Jan 14. New stickers good for 5 yrs							
38	General	104120.5011	Debt Service - Interest	342,973	326,612	305,791	309,957	60% Rec Bond (64,610*60%=38,766); 100% PSB bond (tot=\$227,700); 40% FS#2 bond (108,728*40%=43,491)							
39	General	104120.5013	Bank Service Charges	(152)	35,000	2,134	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	3,856	4,380	3,084	4,380	See attached note.							
41	General	104120.5015	Meetings & Seminars	5,717	4,000	2,123	6,800	Various MASC meetings, ICMA Annual Conf., SC City Managers Assn. Meetings. Increased based on actual plus possible attendance at Police re-accreditation hearing.							
42	General	104120.5016	Vehicle Fuel & Oil	2,469	3,200	1,328	2,900	reduced based on actual							
43	General	104120.5020	Electricity & Gas	3,514	4,200	2,623	3,900	reduced based on actual							
44	General	104120.5021	Telephone & Cable	7,911	8,619	5,989	8,628	includes 12 months of increase in Chas. Co. radio fee							
45	General	104120.5022	Water & Sewer	1,747	2,500	878	2,000	reduced based on actual.							
46	General	104120.5025	Non-capital Tools & Equipment	519	1,250	599	1,250								
47	General	104120.5026	Maint & Service Contracts	12,142	31,985	11,157	32,185	See attached note.							
48	General	104120.5027	Machinery & Equipment Repair	64	1,000	396	1,000								
49	General	104120.5044	Cleaning & Sanitary Supplies	1,379	2,000	1,194	2,000								
50	General	104120.5049	Medical & Lab	274	800	334	800								
51	General	104120.5061	Advertising	3,798	7,500	3,527	7,500	covers all legal notice and FOIA requirements							
52	General	104120.5062	Insurance	17,108	18,657	13,969	19,513	50% of property, liability and flood on City Hall Building. Incl key employee bonds. Current rates plus 5% (15% for Flood)							
53	General	104120.5063	Rents & Leases	8,644	9,370	5,613	8,520	See attached note. No longer use offsite storage unit.							
54	General	104120.5064	Employee Training	8,151	14,200	4,171	10,000	reduced based on actual							
55	General	104120.5065	Professional Services	29,604	31,210	18,056	31,630	See attached note. Increased volume of background checks.							
56	General	104120.5068	Election Expenses	2,396	-	-	2,500	Mayor and Council election scheduled for November 2013							
57	General	104120.5079	Miscellaneous & Contingency	8,833	21,350	17,058	22,350	See attached note.							
58															
59			Total General Government	\$ 1,279,009	\$ 1,369,709	\$ 1,047,461	\$ 1,379,259								
60			Change from Prior Year				0.7%	Increase/(Decrease) from FY13 budget							
61															
62															
63															
64															
65															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	3/31/13	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2011-12	FY 2012-13	(9 months)	FY 2013-14								
3															
4	General Fund Expenditures														
5															
66			Police Department												
67															
68	General	104410.5001	Salaries & Wages	1,184,342	1,232,781	820,130	1,171,788	Incls est 3% merit pool for adjs eff 1/1/14. Provides for current telecommunicator staffing levels from 7/1/13-9/30/13 & reduced telecommunicator support coverage (1 emp 24/7) after 10/1/13 when the City joins Consolidated Dispatch.							
69	General	104410.5002	Overtime Wages	88,085	97,148	63,609	82,452								
70	General	104410.5004	FICA Expense	93,274	101,740	66,558	95,949								
71	General	104410.5005	Retirement Expense	142,098	157,041	106,931	154,547	PORS rate is 12.84% (up from 12.3% if FY13). SCRS rate is 10.6%.							
72	General	104410.5006	Group Health Insurance	194,078	204,993	136,518	208,145	current rates plus 13.05% per SC Public Employee Benefit Authority (PEBA) estimated increase effective 1/1/14							
73	General	104410.5007	Workers' Compensation	20,408	40,066	11,184	37,460	est using budget salaries, curr rates (clerical rate decreased) & an increased experience mod estimated by SCMIT							
74	General	104410.5008	Unemployment Compensation	-	-	-	-								
75	General	104420.5010	Printing & Office Supplies	15,603	15,420	8,190	16,000	increased budget to cover additional copies & mailings associated with CALEA onsite assessment							
76	General	104420.5014	Membership & Dues	1,326	1,500	486	1,500	Includes SC & Int'l Police Chiefs Assoc, SCPD Accreditation Assoc., Gun Range, Chas Co Hazmat							
77	General	104420.5015	Meetings & Seminars	508	1,500	26	9,100	increased to cover attendance at CALEA re-accreditation hearing (expected cost \$7600 for two)							
78	General	104420.5016	Vehicle Fuel & Oil	99,834	123,250	73,175	109,673	based on \$4.25/gal UNL & Diesel and recent 12mos usage							
79	General	104420.5017	Vehicle Maintenance	27,373	27,000	27,997	30,000	increased based on actual.							
80	General	104420.5020	Electricity & Gas	25,665	28,000	20,332	28,000								
81	General	104420.5021	Telephone & Cable	33,989	42,804	27,052	58,008	see attached note. Incls 54% increase in Chas County radio fee for 12 mos vs. 6 mos in FY13							
82	General	104420.5022	Water & Sewer	3,358	4,500	3,114	4,500								
83	General	104420.5025	Non-capital Tools & Equipment	1,486	1,500	658	1,500								
84	General	104420.5026	Maint & Service Contracts	42,526	47,521	42,104	49,436	see attached note (added annual maintenance agreement for in-car radio equip, incr ann maint on console equip)							
85	General	104420.5027	Machinery & Equipment Repair	5,900	6,000	5,994	9,300	increased based on actual. Repairs to in-car cameras and radar units and new portable radio batteries orig purchased in 2007.							
86	General	104420.5041	Uniforms	16,272	16,515	13,570	16,515								
87	General	104420.5044	Cleaning & Sanitary Supplies	2,258	1,750	776	1,750								
88	General	104420.5049	Medical & Lab Supplies	2,832	4,500	2,070	4,000	includes supplies for breathalyzer testing and forensics work. Reduced based on actual							
89	General	104420.5062	Insurance	52,672	60,159	30,257	65,993	50% of property, liability, flood and undergrnd storage tank for PSB. Current rates + 5% (15% for Flood)							
90	General	104420.5063	Rents & Leases	1,919	2,400	1,502	2,400								
91	General	104420.5064	Employee Training	8,181	8,980	4,114	8,980								
92	General	104420.5065	Professional Services	4,484	5,500	58	8,200	CALEA compliance, raccoon mgt, backflow testing, UST inspection fees. Added \$2700 req'd CALEA assesment 3yr sftwr lic							
93	General	104420.5067	Contracted Services				291,503	Consolidated Dispatch personnel expense allocation. FY14= \$373,722, FY15=\$323,894, FY16=\$67,370, FY17+ = \$0, Less approx 22% to be paid to Charleston County CDC by the Town of Sullivan's Island							
94	General	104420.5079	Miscellaneous & Contingency	4,057	3,750	1,614	3,750								
95	General	104420.5081	Canine Kennel Expenses	1,096	1,000	468	1,000								
96			Total Police Department	\$ 2,073,620	\$ 2,237,318	\$ 1,468,485	\$ 2,471,449								
97			Change from Prior Year				10%	Increase/(Decrease) from FY13 budget							
98															
99															
100															
101															
102															
103															
104															
105															
106															
107															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	3/31/13	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2011-12	FY 2012-13	(9 months)	FY 2013-14								
3															
4	General Fund Expenditures														
5															
108															
109	Fire Department														
110															
111	General	104510.5001	Wages and Salaries	1,169,542	1,202,061	859,863	1,234,977	Includes estimated 3% merit pool for adjustments effective 1/1/14.							
112	General	104510.5002	Overtime Wages	182,587	196,566	160,965	203,341								
113	General	104510.5003	Part-time Wages	35,665	45,803	15,872	48,682	incls 780 hours for extra coverage (30hrs/wknd * 26 wknds) from April through September. Offset w/ State Atax.							
114	General	104510.5004	FICA Expense	103,257	110,499	77,156	113,756	7.65% of Salaries							
115	General	104510.5005	Retirement Expense	163,356	177,249	127,601	190,367	PORS rate is 12.84% (up from 12.3% in FY13). SCRS rate is 10.6%							
116	General	104510.5006	Group Health Insurance	185,351	196,407	141,171	210,739	current rates plus 13.05% per SC Public Employee Benefit Authority (PEBA) estimated increase effective 1/1/14							
117	General	104510.5007	Workers' Compensation	24,127	45,093	13,822	46,412	estimated using budgeted salaries, current rates & an increased experience modifier estimated by SCMIT							
118	General	104510.5008	Unemployment Compensation	7,535	-	146	-								
119	General	104520.5010	Printing & Office Supplies	5,062	6,500	2,463	6,500								
120	General	104520.5014	Membership & Dues	1,720	2,000	748	2,000	National Fire Protection Assoc, SC Fire Chiefs Assoc, SC Assoc of Arson Investigators, SC Fire Marshal Certs							
121	General	104520.5015	Meetings & Seminars	8	1,000	8	500	reduced based on actual							
122	General	104520.5016	Vehicle Fuel & Oil	27,266	34,000	17,627	29,983	based on \$4.25/gal UNL & Diesel and recent 12mos usage							
123	General	104520.5017	Vehicle Maintenance	31,849	45,000	37,618	50,000	includes 1 major PM each year + 3 routine (oil change, etc). Increased based on actual YTD							
124	General	104520.5020	Electricity & Gas	38,682	42,000	31,398	42,000								
125	General	104520.5021	Telephone & Cable	36,089	39,996	29,723	46,740	see attached note. Incls 54% incr in Chas Co radio fee (for 12 mos v. 6 mos in FY13) & 8 add'l wireless cards (MDTs i/c/w Consol. Disp)							
126	General	104520.5022	Water & Sewer	7,769	8,500	6,747	8,500								
127	General	104520.5025	Non-capital Tools & Equipment	6,777	6,500	2,097	6,500								
128	General	104520.5026	Maint & Service Contracts	36,954	42,046	37,397	41,010	see attached.							
129	General	104520.5027	Machinery & Equipment Repair	7,544	10,000	3,689	10,000								
130	General	104520.5041	Uniforms	25,958	22,800	15,662	22,800								
131	General	104520.5044	Cleaning & Sanitary Supplies	4,087	3,000	2,793	4,000	increased based on actual							
132	General	104520.5049	Medical & Lab Supplies	13,293	15,000	4,366	15,000	Includes medical supplies and tools for EMT services							
133	General	104520.5062	Insurance	69,325	78,965	37,622	79,607	50% of prop, liab, flood & undergrnd storage tank for PSB, 100% for FS#2.. Current rates + 5% (15% for Flood)							
134	General	104520.5063	Rents & Leases	3,515	3,500	1,403	3,500	Copier/equipment.							
135	General	104520.5064	Employee Training	9,870	12,500	10,183	12,500								
136	General	104520.5065	Professional Services	3,506	3,000	2,200	3,500	includes annual ladder testing fees and backflow testing. Increased based on actual							
137	General	104520.5079	Miscellaneous & Contingency	5,859	6,000	3,215	6,000								
138	General	104520.5080	Volunteer Fire Points	3,551	4,000	2,973	4,000								
139															
140	Total Fire Department			\$ 2,210,104	\$ 2,359,985	\$ 1,646,530	\$ 2,442,914								
141	Change from Prior Year						4%	Increase/(Decrease) from FY13 budget							
142															
143															
144															
145															
146															
147															
148															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	3/31/13	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2011-12	FY 2012-13	(9 months)	FY 2013-14								
3															
4	General Fund Expenditures														
5															
149	Public Works Department														
151	General	104610.5001	Wages and Salaries	409,103	422,188	297,701	430,491	Incls an estimated 3% pool available for performance-based adjs effective 1/1/14							
152	General	104610.5002	Overtime Wages	1,669	5,437	1,086	2,767								
153	General	104610.5004	FICA Expense	30,826	32,713	22,428	33,144	7.65% of Salaries							
154	General	104610.5005	Retirement Expense	39,190	45,328	31,812	45,925	10.6% of Salaries for SCRS							
155	General	104610.5006	Group Health Insurance	53,615	58,488	42,176	63,001	current rates plus 13.05% per SC Public Employee Benefit Authority (PEBA) estimated increase effective 1/1/14							
156	General	104610.5007	Workers' Compensation	10,113	19,494	5,666	19,792	estimated using budgeted salaries, current rates & an increased experience modifier estimated by SCMIT							
157	General	104610.5008	Unemployment Compensation	-	-	-	-								
158	General	104620.5010	Printing & Office Supplies	649	1,000	561	1,000								
159	General	104620.5014	Membership & Dues	446	450	46	450								
160	General	104620.5015	Meetings & Seminars	-	500	-	300								
161	General	104620.5016	Vehicle Fuel & Oil	82,220	97,750	63,711	95,153	based on \$4.25/gal UNL & Diesel and recent 12mos usage							
162	General	104620.5017	Vehicle Maintenance	67,155	85,000	49,143	85,000								
163	General	104620.5020	Electricity & Gas	70,921	73,000	51,496	73,000	includes all IOP streetlights							
164	General	104620.5021	Telephone & Cable	7,972	8,881	5,339	9,634	based on recent 12 month actual. FY14 includes 12 mos of Chas Co. radio fee increase v. 6 mos in FY13.							
165	General	104620.5022	Water & Sewer	1,802	2,500	1,289	3,500	added \$1000 to cover new sewer treatment for truck washing runoff							
166	General	104620.5025	Non-capital Tools & Equipment	1,492	1,500	1,274	2,500	increased to purchase add'l small tools for onsite equipment and facility repairs by staff.							
167	General	104620.5026	Maint & Service Contracts	3,217	3,000	1,062	3,000	incls PWD portion of City's global firewall and antivirus protection and cost of fuel filters for fuel island							
168	General	104620.5027	Machinery & Equipment Repair	2,407	5,000	2,640	4,000	reduced based on actual							
169	General	104620.5041	Uniforms	5,162	7,425	4,152	6,000	replacement tshirts & hats, weekly uniform service							
170	General	104620.5044	Cleaning & Sanitary Supplies	1,786	2,000	1,418	2,000								
171	General	104620.5049	Medical & Lab Supplies	2,602	3,250	1,464	3,250	replacement safety gloves and glasses							
172	General	104620.5054	Street Signs	639	4,000	858	4,000								
173	General	104620.5062	Insurance	25,529	28,716	13,368	27,646	includes property, liability, underground fuel tank and flood. Current rates plus 5% (15% for Flood)							
174	General	104620.5063	Rents & Leases	-	-	-	-	no rental needs anticipated							
175	General	104620.5064	Employee Training	80	500	-	400								
176	General	104620.5065	Professional Services	1,000	1,000	600	1,000	annual testing of underground storage tanks (assumes only one test). Also backflow testing.							
177	General	104620.5066	Temporary Labor	179,959	169,335	121,030	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. No increase in minimum wage included.							
178	General	104620.5067	Contracted Services	19,857	12,750	-	5,000	fee paid for yard debris taken to 4B dumpsite in Mt. Pleasant							
179	General	104620.5079	Miscellaneous & Contingency	664	1,250	598	1,250								
180	General	104620.5089	Garbage Cart Procurement	-	7,600	-	7,600	approximately 100 carts at \$76 each							
181	Total Public Works			\$ 1,020,074	\$ 1,100,055	\$ 720,919	\$ 1,100,139								
182	Change from Prior Year						0%	Increase/(Decrease) from FY13 budget							
183															
184															
185															
186															
187															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	3/31/13	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2011-12	FY 2012-13	(9 months)	FY 2013-14								
3															
4	General Fund Expenditures														
5															
188	Building and Planning Department														
189															
190	General	104710.5001	Wages and Salaries	194,046	198,646	140,368	204,442	Includes estimated 3% merit pool for adjustments effective 1/1/14.							
191	General	104710.5002	Overtime Wages	389	1,915	630	1,130								
192	General	104710.5004	FICA Expense	13,900	15,343	10,133	15,726	7.65% of Salaries							
193	General	104710.5005	Retirement Expense	18,576	21,259	14,946	21,791	10.6% of Salaries for SCRS							
194	General	104710.5006	Group Health Insurance	27,584	28,613	20,788	30,667	current rates plus 13.05% per SC Public Employee Benefit Authority (PEBA) estimated increase effective 1/1/14							
195	General	104710.5007	Workers' Compensation	1,293	2,423	668	2,173	est using budget salaries, curr rates (clerical rate decreased) & an increased experience mod estimated by SCMIT							
196	General	104720.5010	Printing & Office Supplies	8,939	10,500	4,969	15,500	increased to cover a notification of change mailing and other expenses i/c/w changing due date of Business Lic							
197	General	104720.5014	Memberships & Dues	596	1,500	611	1,000								
198	General	104720.5015	Meetings & Seminars	871	750	754	900	increased based on actual							
199	General	104720.5016	Vehicle Fuel & Oil	4,940	5,675	2,918	5,452	based on \$4.25/gal UNL and recent 12mos usage							
200	General	104720.5017	Vehicle Maintenance	192	1,000	65	1,000								
201	General	104720.5020	Electricity & Gas	3,853	4,200	2,623	3,900	50% of City Hall bill. Reduced based on recent 12 months							
202	General	104720.5021	Telephone & Cable	4,831	5,040	3,457	5,040								
203	General	104720.5022	Water & Sewer	1,681	2,500	743	1,800	50% of City Hall water, sewer and irrigation, reduced based on actual							
204	General	104720.5025	Non-capital Tools & Equipment	193	300	15	300								
205	General	104720.5026	Maint & Service Contracts	5,530	6,406	5,080	6,000	incl pest control, housekeeping, HVAC svc contract, City Hall generator maintenance, hurricane shutter maint							
206	General	104720.5027	Machinery & Equipment Repair	346	500	161	500								
207	General	104720.5041	Uniforms	372	500	-	500								
208	General	104720.5044	Cleaning & Sanitary Supplies	314	500	197	500								
209	General	104720.5049	Medical & Lab	21	100	40	100								
210	General	104720.5062	Insurance	7,052	8,035	4,049	8,493	Includes 50% of property, liability and flood on City Hall Building. Current rates + 5% (15% for Flood)							
211	General	104720.5063	Rents & Leases	1,926	2,680	1,866	2,680	\$1500 copier rent plus \$1680 for 10'x20' storage unit for archived plans, etc.							
212	General	104720.5064	Employee Training	1,001	1,300	469	1,300								
213	General	104720.5065	Professional Services	9,617	7,000	1,689	11,500	computer software programming support (\$4,000), flood letter (\$3,000) & BOZA & Planning Commission legal services (\$4,500 total, \$1,000 of which relates to training)							
214	General	104720.5079	Miscellaneous & Contingency	48	750	86	750								
215															
216	Total Building & Planning			\$ 308,108	\$ 327,435	\$ 217,326	\$ 343,144								
217	Change from Prior Year						5%	Increase/(Decrease) from FY13 budget							
218															
219															
220															
221															
222															
223															
224															
225															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	3/31/13	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2011-12	FY 2012-13	(9 months)	FY 2013-14								
3															
4	General Fund Expenditures														
5															
226			Recreation Department												
228	General	104810.5001	Wages and Salaries	281,490	286,648	204,842	295,172	Includes estimated 3% merit pool for adjustments effective 1/1/14.							
229	General	104810.5002	Overtime Wages	1,949	9,740	2,420	6,688								
230	General	104810.5003	Part-time Wages	161,554	143,464	127,612	181,000	Staff for games, wknds, spec events, grnds & maint, camps, scorekeepers, officials, etc. Incr based on actual+add'l emp wellness.							
231	General	104810.5004	FICA Expense	34,128	33,649	25,627	36,939	7.65% of Salaries							
232	General	104810.5005	Retirement Expense	28,793	33,007	23,586	35,227	10.6% of Salaries for SCRS.							
233	General	104810.5006	Group Health Insurance	36,340	37,824	27,749	46,385	curr rates +13.05% per SC Public Emp Benefit Authority (PEBA) est increase effective 1/1/14. Add provision for PT > 30hrs							
234	General	104810.5007	Workers' Compensation	3,983	6,938	2,283	7,399	estimated using budgeted salaries, current rates & an increased experience modifier estimated by SCMIT							
235	General	104810.5008	Unemployment Compensation	945	-	-	-								
236	General	104820.5010	Printing & Office Supplies	8,406	9,500	7,115	9,500								
237	General	104820.5014	Memberships & Dues	1,289	1,600	631	1,600								
238	General	104820.5015	Meetings & Seminars	1,528	2,000	893	2,000								
239	General	104820.5016	Vehicle Fuel & Oil	6,154	6,715	3,141	6,746	based on 4.25/gal UNL & recent 12 months actual usage							
240	General	104820.5017	Vehicle Maintenance	1,293	2,000	1,814	2,000								
241	General	104820.5020	Electricity & Gas	31,442	36,000	23,677	36,000	based on recent 12 month actual (SCE&G and propane)							
242	General	104820.5021	Telephone & Cable	10,549	11,526	8,120	12,336	based on actual plus 12 full months of Chas Co. radio fee increase effective 1/1/13.							
243	General	104820.5022	Water & Sewer	3,790	4,300	2,872	4,000	reduced based on actual							
244	General	104820.5025	Non-capital Tools & Equipment	1,910	1,500	1,377	1,800								
245	General	104820.5026	Maint & Service Contracts	32,490	29,000	24,152	29,885	Incls expenses related to cardio equip, ballfield lights, HVAC, playground, fields and building. Incr based on actual							
246	General	104820.5027	Machinery & Equipment Repair	2,824	2,500	2,177	2,500								
247	General	104820.5041	Uniforms	1,766	1,950	390	1,950								
248	General	104820.5044	Cleaning & Sanitary Supplies	4,191	4,250	3,538	4,250								
249	General	104820.5049	Medical & Lab Supplies	412	1,000	484	800	includes all first aid supplies for camps, athletics, etc. Also employee flu shots.							
250	General	104820.5062	Insurance	30,631	34,855	18,010	37,080	includes property, liability and flood. Current rates + 5% (15% for Flood)							
251	General	104820.5063	Rents & Leases	3,638	3,500	2,731	3,700	Copier, Port-a-john, Pest control, Pay phone & Helium tank, increased based on actual							
252	General	104820.5064	Employee Training	2,100	3,300	1,709	2,300	Seminars, workshops and employee wellness program							
253	General	104620.5065	Professional Services	-	-	115	115	backflow tests previously recorded in Maint & Svc Contracts							
254	General	104820.5079	Miscellaneous & Contingency	3,410	4,000	744	4,000								
255	General	104830.5088	5 & Under Groups	478	750	228	750								
256	General	104830.5091	Programs	2,576	2,500	1,596	2,500	Includes gymnastics, tennis, TKD, exercise, fencing, etc.							
257	General	104830.5092	Special Activities/Events	18,591	20,500	13,763	20,500	Incls Wellness Fair, Halloween Carnival, holiday events and decor, Doggie Day, Yard Sale, yoga/special sports camps, Half Rubber. Supplements State Atax funds for Easter, Sand Sculpting (25th Anniv in 2013) & Tree Lighting							
258	General	104830.5093	Summer Camps	10,747	14,000	7,059	14,000								
259	General	104830.5095	Theme Activities	1,948	2,000	809	2,000	Includes summer specialty camps (basketball camp, volleyball clinic, soccer clinic)							
260	General	104830.5096	Middle School Activities	4,425	6,000	3,866	6,000								
261	General	104830.5097	Adult Sports	12,054	14,000	8,580	14,000	adding adult soccer and lacrosse leagues							
262	General	104830.5098	Youth Sports	28,591	27,000	24,648	30,000	adding summer lacrosse leagues							
263	General	104830.5099	Keenagers	2,299	3,000	1,728	3,000								
264			Total Recreation Department	\$ 778,712	\$ 800,516	580,088	\$ 864,122								
265			Change from Prior Year				8%	Increase/(Decrease) from FY13 budget							
267															
268															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	3/31/13	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2011-12	FY 2012-13	(9 months)	FY 2013-14								
3															
4	General Fund Expenditures														
5															
269	Judicial and Legal														
270															
271	General	104910.5001	Wages and Salaries	\$ 50,597	\$ 51,841	\$ 37,201	\$ 53,298	Includes estimated 3% merit pool for adjustments effective 1/1/13.							
272	General	104910.5002	Overtime Wages	\$ 125	1,184	846	1,217								
273	General	104910.5003	Part-time Wages	18,494	18,000	10,755	18,000	Judge Molony covers both Municipal and Livability Courts. Also a provision for substitute judge if necessary							
274	General	104910.5004	FICA Expense	5,221	5,433	3,734	5,547	7.65% of Salaries							
275	General	104910.5005	Retirement Expense	6,595	7,529	5,173	7,687	10.6% of Salaries for SCRS							
276	General	104910.5006	Group Health Insurance	5,238	5,377	3,915	5,774	current rates plus 13.05% per SC Public Employee Benefit Authority (PEBA) estimated increase effective 1/1/14							
277	General	104910.5007	Worker's Compensation	562	592	192	337	est using budget salaries, curr rates (clerical rate decreased) & an increased experience mod estimated by SCMIT							
278	General	104920.5010	Printing & Office Supplies	3,087	4,000	2,131	4,000								
279	General	104920.5013	Bank Service Charges	-	-	46	-								
280	General	104920.5014	Memberships & Dues	65	200	70	200								
281	General	104920.5015	Meetings & Seminars	392	1,000	460	800								
282	General	104920.5021	Telephone & Cable	3,170	3,600	2,365	3,480								
283	General	104920.5025	Non-capital Tools & Equipment	-	200	192	200								
284	General	104920.5026	Maint & Service Contracts	857	4,000	445	3,800	includes annual maintenance on new JEMS system							
285	General	104920.5027	Machinery & Equipment Repair			186									
286	General	104920.5062	Insurance	518	593	290	641								
287	General	104920.5064	Employee Training	3,000	2,000	75	2,000								
288	General	104920.5065	Professional Services	41,708	48,000	52,921	66,061	annualized actual (not including \$4500 BOZA & Planning Commission legal services budgeted in Building Dept)							
289	General	104920.5079	Miscellaneous & Contingency	577	600	150	600								
290															
291	Total Judicial and Legal			\$ 140,205	\$ 154,149	121,146	\$ 173,642								
292	Change from Prior Year						13%	Increase/(Decrease) from FY13 budget							
293															
294															
295															
296															
297															
298															
299															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	Source		City of Isle of Palms	Actual	Budgeted	3/31/13	Budgeted	Notes							
2	Fund	Account #	Account Description	FY 2011-12	FY 2012-13	(9 months)	FY 2013-14								
3															
4	General Fund Expenditures														
5															
300	Parking Meter Department														
301															
302	General	105710.5002	Overtime Wages	\$ 1,033	\$ -	\$ 183	\$ -								
303	General	105710.5003	Part-time Wages	35,315	42,750	26,593	58,500	Six (up from 4) full-time (April thru Sept) Beach Service Officers. Offset by \$40,000 grant from Charleston County. Balance of expense covered by transfers in from Muni Atax Fund (50%) and Hospitality Tax Fund (50%).							
304	General	105710.5004	FICA Expense	2,774	3,270	2,048	4,475	7.65% of Salaries							
305	General	105710.5005	Retirement Expense	-	-	-	-								
306	General	105710.5006	Group Health Insurance	-	-	-	-								
307	General	105710.5007	Workers' Compensation	294	599	178	820	estimated using budgeted salaries, current rates & an increased experience modifier estimated by SCMIT							
308	General	105720.5010	Printing & Office Supplies	-	-	-	-								
309	General	105720.5013	Bank Service Charges	-	-	-	-								
310	General	105720.5025	Non-capital Tools & Equipment	-	-	-	-								
311	General	105720.5026	Maint & Service Contracts	-	-	-	-	Operating expenses covered in Muni Accommodations Fee Budget							
312	General	105720.5027	Machinery & Equipment Repair	-	-	-	-								
313	General	105720.5062	Insurance	-	-	-	-								
314	General	105720.5065	Professional Services	-	-	400	-								
315	General	105720.5079	Miscellaneous & Contingency	-	-	-	-								
316	General	105720.5085	Capital Outlay	-	-	-	-								
317															
318															
319	Total Parking Meter Dept			\$ 39,416	46,619	\$ 29,402	\$ 63,795								
320	Change from Prior Year						37%	Increase/(Decrease) from FY13 budget							
321															
322															
323															
324	TOTAL GENERAL FUND EXPENDITURES			\$ 7,912,417	\$ 8,472,582	\$ 5,879,557	\$ 8,914,839								
325	Change from Prior Year						5%	Increase/(Decrease) from FY13 budget							
326															
327	General Fund Transfers Out:														
328	103900.5906	To Marina Debt Service		-			-								
329	103900.5901	To Capital Projects - Budget		68,379			-								
330	103900.5901	To Capital Projects - millage for PSB		-											
331	103900.5901	To Capital Projects - year end gains		706,916											
332	103900.5901	To Disaster Rec Fund - year end gains		-											
333															
334	TOTAL GENERAL FUND EXP & TRANS			\$ 8,687,711	\$ 8,472,582	\$ 5,879,557	8,914,839								
335	Change from Prior Year						5%	Increase/(Decrease) from FY13 budget							
336															
337	TOTAL GENERAL FUND REVENUES			\$ 8,787,712	\$ 8,472,582	\$ 5,880,625	8,914,839								
338	Change from Prior Year						5%	Increase/(Decrease) from FY13 budget							
339															
340	GENERAL FUND SURPLUS / (DEFICIT)			\$ 100,000	\$ (0)	\$ 1,068	\$ 0								

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. \$500*2=1000
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 \$5,800 (up from \$5,600 last yr)
\$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).
\$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: H53

Comment: Gen Gov't, Rents & Leases:

100% of copier rent \$7,000
Postage meter \$1,300
PO Box \$220

Cell: H55

Comment: Gen Gov't, Professional Services:

Financial auditing services \$20,500 (could increase with a need for a Single Audit or addition of a component unit)
Flexible benefits plan admin (SHP) \$1000
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) 75*\$36 = \$2700
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: H57

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 \$11,000
Employee Morale and Incentive Program/Suggestion awards/Recruitment awards \$500
Refreshments for Gen Gov't dept \$750

Cell: H81

Comment: Police Dept Telephone & Cable:

Monthly cellular - $\$400 \times 12 = \$4,800$

Monthly wireless cards - $\$40 \times 6 \times 12 = \$2,880$

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

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

Monthly Chas Co radio fee - $\$38.50 \times 52 \text{ radios} \times 12 \text{ mos} = \$24,024$ (in FY13, 6mos were at \$25 each)

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

Monthly Metro ethernet connection for Consolidated Dispatch $\$600 \times 12 \text{ months} = \$7,200$ (In FY13, only 6 months of the fee was included)

Cell: H84

Comment: Police Department Maintenance & Service Contracts:

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

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

NCIC annual maintenance = \$700

Enterpol annual maintenance = \$14,630 (records mgt, dispatch, livability, LOTUS notes annual license. Added \$1630 for new link between CAD (Computer Aided Dispatch) to RMS (Report Mgt System interface) necessary for Consolidated Dispatch.

elevator maint = $\$800 \times 4 = \$3,200$

walkie radio maint = $\$10 \times 27 \times 12 \text{ mos} = \$3,480$

in-car radio maint = $\$11 \times 25 \times 12 \text{ mos} = \$3,036$

annual maintenance agmt on dispatching radio equipment \$10,800

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

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

HVAC maintenance - \$2,735

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

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

Cell: H125

Comment: Fire Dept Telephone & Cable:

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

Monthly wireless cards - $\$38 \times 10 \times 12 = \$4,560$

Monthly Nuvox data & phone - $\$1340 \times 12 = \$16,080$

Monthly Chas Co radio fee - $\$38.50 \times 50 \text{ radios} \times 12\text{mos} = \$23,100$

Cell: H128

Comment: Fire Department Maintenance & Service Contracts:

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

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

alarm monitoring svc both stations = $\$500$

Firehouse reporting software maintenance = $\$2,400$

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

elevator maint = $(\$270 \times 4) + (\$640 \times 4) = \$3,640$

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 and wet riser inspection = $\$500$

HVAC maint = $\$2725$ (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 \text{ 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 = $\$2,500$

AED maintenance = $\$1,800$

new maint contract on "jaws of life" equipment $\$800$

general maint = $\$3,000$ to cover HVAC, plumbing and electrical repairs, compressor testing, typewriter maint, fire extinguisher maint, AED repairs and bay door repairs