

| | A | B | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U |
|----|------------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---|----------------------------------|--------------------------|--|------------------------|---|--------------------------|--------------------------|--------------------------|--------------------------|
| 1 | DRAFT #1 | CITY OF ISLE OF PALMS - POLICE DEPARTMENT & BEACH SERVICE OFFICERS - EXPENDITURE DETAIL - ALL FUNDS | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | ACTUAL FY20 | BUDGET FY21 | YTD As Of 12/31/2020 (6 MOS) | Jan-Dec 2020 (12 MOS) | FORECAST FY21 | INCREASE/ (DECREASE) IN FY21 BUDGET | BUDGET FY22 | INCREASE/ (DECREASE) IN FY22 BUD | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 | FORECAST FY26 |
| 5 | GENERAL FUND - POLICE | | | | | | | | | | | | | | | | |
| 6 | 10-4410.5001 | SALARIES & WAGES | 1,261,563 | 1,386,453 | 1,297,392 | 1,235,798 | 1,413,925 | 688,548 | 1,233,067 | 1,433,000 | 19,075 | 1,446,845 | 32,920 | 1,483,016 | 1,520,092 | 1,558,094 | 1,597,046 |
| 7 | 10-4410.5002 | OVERTIME WAGES | 138,565 | 161,481 | 139,222 | 167,858 | 150,774 | 67,431 | 157,590 | 125,000 | (25,774) | 147,190 | (3,584) | 150,870 | 154,641 | 158,508 | 162,470 |
| 8 | 10-4410.5003 | PART-TIME WAGES | 3,861 | - | - | 13,809 | - | - | 8,476 | - | - | - | - | - | - | - | - |
| 9 | 10-4410.5004 | FICA EXPENSE | 105,093 | 116,135 | 107,547 | 105,311 | 119,699 | 55,382 | 104,652 | 119,187 | (512) | 121,944 | 2,244 | 124,992 | 128,117 | 131,320 | 134,603 |
| 10 | 10-4410.5005 | RETIREMENT EXPENSE | 192,481 | 240,041 | 228,451 | 237,075 | 293,253 | 133,757 | 226,428 | 299,759 | 6,506 | 322,414 | 29,161 | 338,718 | 347,186 | 355,865 | 364,762 |
| 11 | 10-4410.5006 | GROUP HEALTH INSURANCE | 177,128 | 196,336 | 190,275 | 179,745 | 235,252 | 103,368 | 179,879 | 207,200 | (28,052) | 235,167 | (85) | 246,925 | 259,272 | 272,235 | 285,847 |
| 12 | 10-4410.5007 | WORKMEN'S COMPENSATION | 60,877 | 56,296 | 62,442 | 50,860 | 70,132 | 34,638 | 62,910 | 70,132 | - | 74,204 | 4,072 | 76,059 | 77,961 | 79,910 | 81,907 |
| 13 | | Subtotal POLICE Wages & Fringes | 1,939,567 | 2,156,742 | 2,025,328 | 1,990,456 | 2,283,035 | 1,083,124 | 1,973,001 | 2,254,278 | (28,757) | 2,347,764 | 64,728 | 2,420,580 | 2,487,268 | 2,555,931 | 2,626,635 |
| 14 | | % Increase/(Decrease) from Prior Y | 3% | 11% | -6% | -2% | 15% | | | -1% | | 4% | | 3% | 3% | 3% | 3% |
| 16 | 10-4420.5010 | PRINT AND OFFICE SUPPLIES | 14,776 | 13,821 | 12,527 | 7,099 | 14,000 | 5,400 | 10,256 | 14,000 | - | 14,000 | - | 14,000 | 14,000 | 14,000 | 14,000 |
| 17 | 10-4420.5014 | MEMBERSHIP AND DUES | 1,542 | 1,516 | 1,523 | 1,710 | 2,000 | 202 | 1,191 | 2,000 | - | 2,000 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 18 | 10-4420.5015 | MEETINGS AND SEMINARS | 12,505 | 1,191 | 1,177 | 640 | 3,000 | 50 | 657 | 3,000 | - | 3,000 | - | 3,000 | 3,000 | 3,000 | 3,000 |
| 19 | 10-4420.5016 | VEHICLE, FUEL & OIL | 61,582 | 88,661 | 73,976 | 55,802 | 85,000 | 26,338 | 66,390 | 70,000 | (15,000) | 75,000 | (10,000) | 75,000 | 75,000 | 75,000 | 75,000 |
| 20 | 10-4420.5017 | VEHICLE MAINTENANCE | 35,661 | 46,626 | 56,110 | 46,497 | 50,000 | 26,864 | 39,819 | 50,000 | - | 50,000 | - | 50,000 | 50,000 | 50,000 | 50,000 |
| 21 | 10-4420.5020 | ELECTRIC AND GAS | 30,017 | 33,877 | 25,111 | 24,412 | 32,000 | 10,662 | 25,514 | 26,000 | (6,000) | 26,000 | (6,000) | 26,000 | 26,000 | 26,000 | 26,000 |
| 22 | 10-4420.5021 | TELEPHONE/CABLE | 63,262 | 52,849 | 54,820 | 48,010 | 55,000 | 25,605 | 49,189 | 55,000 | - | 52,000 | (3,000) | 52,000 | 52,000 | 52,000 | 52,000 |
| 23 | 10-4420.5022 | WATER AND SEWER | 4,148 | 6,224 | 5,587 | 5,700 | 6,000 | 3,171 | 6,317 | 6,500 | 500 | 6,500 | 500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 24 | 10-4420.5024 | IT EQUIP, SOFTWARE & SVCS | - | - | - | - | - | - | - | - | - | 32,200 | 32,200 | 23,200 | 23,200 | 23,200 | 23,200 |
| 25 | 10-4420.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 2,327 | 1,746 | 2,492 | 2,943 | 2,000 | 984 | 3,164 | 2,000 | - | 22,700 | 20,700 | 9,000 | 9,000 | 9,000 | 9,000 |
| 26 | 10-4420.5026 | MAINT & SERVICE CONTRACTS | 43,716 | 59,769 | 78,619 | 66,350 | 48,500 | 35,994 | 72,082 | 48,500 | - | 45,500 | (3,000) | 53,500 | 53,500 | 53,500 | 53,500 |
| 27 | 10-4420.5027 | MACHINE/EQUIPMENT REPAIR | 4,960 | 8,043 | 6,199 | 137 | 7,000 | 10 | 4,956 | 7,000 | - | 7,000 | - | 8,500 | 8,500 | 8,500 | 8,500 |
| 28 | 10-4420.5041 | UNIFORMS | 19,902 | 20,246 | 18,605 | 10,528 | 20,715 | 15,178 | 20,825 | 20,715 | - | 20,715 | - | 20,715 | 20,715 | 20,715 | 20,715 |
| 29 | 10-4420.5044 | CLEANING/SANITARY SUPPLY | 1,772 | 1,768 | 1,950 | 2,835 | 2,000 | 2,629 | 2,133 | 6,000 | 4,000 | 6,000 | 4,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 30 | 10-4420.5049 | MEDICAL AND LAB | 3,846 | 3,814 | 4,018 | 3,922 | 4,000 | 1,871 | 3,807 | 4,000 | - | 4,000 | - | 4,000 | 4,000 | 4,000 | 4,000 |
| 31 | 10-4420.5062 | INSURANCE | 65,919 | 62,343 | 61,284 | 70,235 | 65,000 | 38,178 | 62,143 | 65,000 | - | 65,000 | - | 66,300 | 67,626 | 68,979 | 68,979 |
| 32 | 10-4420.5063 | RENT AND LEASES | 3,328 | 2,939 | 2,551 | 4,334 | 4,450 | 3,758 | 3,223 | 4,450 | - | 3,000 | (1,450) | 4,450 | 4,450 | 4,450 | 4,450 |
| 33 | 10-4420.5064 | EMPLOYEE TRAINING | 11,222 | 10,048 | 8,063 | 5,462 | 10,000 | 4,292 | 7,589 | 10,000 | - | 10,000 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 34 | 10-4420.5065 | PROFESSIONAL SERVICES | 11,108 | 12,992 | 610 | 765 | 9,000 | 1,370 | 610 | 9,000 | - | 5,000 | (4,000) | 5,000 | 5,500 | 5,500 | 5,500 |
| 35 | 10-4420.5067 | CONTRACTED SERVICES | 350 | 9,135 | 10,954 | 4,180 | - | 20 | 10,914 | - | - | - | - | - | - | - | - |
| 36 | 10-4420.5079 | MISC. & CONTINGENCY EXP | 3,854 | 2,640 | 1,818 | 3,114 | 3,250 | 1,907 | 3,841 | 3,250 | - | 3,250 | - | 3,250 | 3,250 | 3,250 | 3,250 |
| 37 | 10-4420.5081 | CANINE KENNEL EXPENSES | 412 | 709 | 552 | 398 | 1,000 | 399 | 452 | 1,000 | - | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 38 | | Subtotal POLICE Operating Expense | 396,210 | 440,959 | 428,547 | 365,075 | 423,915 | 204,884 | 395,073 | 407,415 | (16,500) | 453,865 | 29,950 | 443,415 | 445,241 | 446,594 | 446,594 |
| 39 | | % Increase/(Decrease) from Prior Y | -4% | 11% | -3% | -15% | 16% | | | -4% | | 11% | | -2% | 0% | 0% | 0% |
| 41 | | TOTAL GENERAL FUND POLICE | 2,335,777 | 2,597,701 | 2,453,874 | 2,355,530 | 2,706,950 | 1,288,008 | 2,368,073 | 2,661,693 | (45,257) | 2,801,629 | 94,678 | 2,863,995 | 2,932,509 | 3,002,525 | 3,073,229 |
| 42 | | % Increase/(Decrease) from Prior Y | 2% | 11% | -6% | -4% | 15% | | | -2% | | 5% | | 2% | 2% | 2% | 2% |

| V | W |
|----|---|
| 1 | CITY OF ISLE OF PALMS - POLICE DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS |
| 2 | NOTES |
| 3 | |
| 4 | |
| 5 | GENERAL FUND - POLICE |
| 6 | SALARIES & WAGES Includes FY21 budgeted 2% merit pool but does not include recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns). This draft also does not include any provision for FY22 merit pool or wage adjustments pending the results of the Wage & Compensation Study currently underway. FY23-FY26 forecasts include an annual 2.5% merit pool. |
| 7 | OVERTIME WAGES Approximately 7% of regular pay for officers, 12.5% for communications specialists. |
| 8 | PART-TIME WAGES |
| 9 | FICA EXPENSE FICA rate is 7.65% |
| 10 | RETIREMENT EXPENSE PORS & SCRS employer contribution rates are 20.24% & 17.56% respectively in FY22 and increase to 21.24% and 18.56% respectively for FY23-FY26 |
| 11 | GROUP HEALTH INSURANCE PEBA rates + 5% increase on January 1 |
| 12 | WORKMEN'S COMPENSATION Based on current SCMIT rates and forecasted salaries. |
| 13 | |
| 14 | |
| 15 | |
| 16 | PRINT AND OFFICE SUPPLIES |
| 17 | MEMBERSHIP AND DUES |
| 18 | MEETINGS AND SEMINARS Includes hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group |
| 19 | VEHICLE, FUEL & OIL No fuel cost increase included in the forecast period. |
| 20 | VEHICLE MAINTENANCE Increased based on the 12 month actual as well as the extended replacement cycle from 6 to 7 years |
| 21 | ELECTRIC AND GAS |
| 22 | TELEPHONE/CABLE Incls phone/internet (\$14k), cellular & data cards (\$7k), NCIC line (\$7k) and Charleston County radio fee (\$28k) |
| 23 | WATER AND SEWER |
| 24 | IT EQUIP, SOFTWARE & SVCS New IT account. Incls Police timekeeping (\$3k) hardware replacements (\$6k), Sonitrol alarm (\$1k), LawTrac software (\$4k), Adobe (\$1k), Novatime scheduling module (\$9k), Power DMS for CALEA (\$2k), LEADS online investigations software (\$3k), NCIC software annual maint (\$1k) and Virtual Graffiti managed security services (\$3k) |
| 25 | NON-CAPITAL TOOLS & EQUIPMENT FY22 incls cost to transition all sworn personnel weapons from Glock .40 caliber pistols to Glock 9mm pistols (\$6k after trade-in), ID card printer/camera (\$2.5k), 7 training pistols/masks/simulation rounds (\$5.2k), tasers and taser cartridges (tasers must be discharged twice/yr to maintain certification) (\$5k previously in Cap Proj Fund), ammunition for shooting range (\$2k previously in Cap Proj Fund) and provision for other small equipment as needed (\$2k). Does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account. |
| 26 | MAINT & SERVICE CONTRACTS Incls IOPPD's portion of annual maintenance on Charleston County's MDT (mobile data terminal) system (\$3k), Cybersecurity system (\$8k) and mobile video and resource tracking project (\$6k). Also includes elevator maint contract (\$7.5k), body worn & in-car camera sys maint contract (\$5k), janitorial service (\$6k), recurring expenses for pest control, hvac, County stormwater fees and fire protection sys (\$5k) and misc provision as needed (\$5k). In prior years various software maint costs were included here, but these have been moved to the new IT Equip, Software & Svcs line item. |
| 27 | MACHINE/EQUIPMENT REPAIR |
| 28 | UNIFORMS |
| 29 | CLEANING/SANITARY SUPPLY |
| 30 | MEDICAL AND LAB |
| 31 | INSURANCE Forecast 2% annual increase each year |
| 32 | RENT AND LEASES Police copier. Timeclock rental moved to IT account |
| 33 | EMPLOYEE TRAINING |
| 34 | PROFESSIONAL SERVICES Annual CALEA continuation |
| 35 | CONTRACTED SERVICES |
| 36 | MISC. & CONTINGENCY EXP |
| 37 | CANINE KENNEL EXPENSES |
| 38 | |
| 39 | |
| 40 | |
| 41 | |
| 42 | |
| 43 | |

| | A | B | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U |
|----|---|--|------------------------|------------------------|------------------------|------------------------|------------------------|---|----------------------------------|--------------------------|--|------------------------|---|--------------------------|--------------------------|--------------------------|--------------------------|
| 1 | DRAFT #1 | CITY OF ISLE OF PALMS - POLICE DEPARTMENT & BEACH SERVICE OFFICERS - EXPENDITURE DETAIL - ALL FUNDS | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | ACTUAL FY20 | BUDGET FY21 | YTD As Of 12/31/2020 (6 MOS) | Jan-Dec 2020 (12 MOS) | FORECAST FY21 | INCREASE/ (DECREASE) IN FY21 BUDGET | BUDGET FY22 | INCREASE/ (DECREASE) IN FY22 BUD | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 | FORECAST FY26 |
| 44 | GENERAL FUND BSO WAGES AND FRINGES | | | | | | | | | | | | | | | | |
| 45 | 10-5710.5002 | OVERTIME WAGES | 3,449 | 1,300 | 689 | 3,955 | 1,500 | 4,204 | 950 | 4,200 | 2,700 | 1,500 | - | 1,500 | 1,500 | 1,500 | 1,538 |
| 46 | 10-5710.5003 | PART-TIME WAGES | 85,750 | 80,480 | 93,224 | 67,053 | 88,940 | 31,897 | 67,722 | 68,000 | (20,940) | 88,940 | - | 88,940 | 88,940 | 88,940 | 88,940 |
| 47 | 10-5710.5004 | FICA EXPENSE | 6,824 | 6,259 | 7,188 | 5,436 | 6,919 | 2,762 | 5,257 | 5,523 | (1,395) | 6,919 | - | 6,919 | 6,919 | 6,919 | 6,922 |
| 48 | 10-5710.5005 | RETIREMENT EXPENSE | 280 | 1,073 | 1,865 | 1,443 | - | - | 1,744 | - | - | - | - | - | - | - | - |
| 49 | 10-5710.5006 | GROUP HEALTH INSURANCE | - | 35 | - | - | - | - | 4,555 | - | - | - | - | - | - | - | - |
| 50 | 10-5710.5007 | WORKMEN'S COMPENSATION | 4,891 | 3,977 | 3,557 | 2,918 | 4,828 | 2,744 | - | 4,828 | - | 4,828 | - | 4,949 | 4,828 | 4,828 | 4,828 |
| 51 | | Subtotal BSOs | 101,193 | 93,125 | 106,522 | 80,806 | 102,187 | 41,607 | 80,229 | 82,551 | (19,635) | 102,187 | - | 102,307 | 102,187 | 102,187 | 102,227 |
| 52 | | % Increase/(Decrease) from Prior Y | -8% | -8% | 14% | -24% | 26% | | | -19% | | 24% | | 0% | 0% | | 0% |
| 55 | CAPITAL PROJECTS FUND | | | | | | | | | | | | | | | | |
| 56 | 20-4440.5017 | VEHICLE MAINTENANCE | - | 3,629 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57 | 20-4440.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 2,344 | 5,976 | 1,133 | - | 10,800 | 10,626 | 6,178 | 10,800 | - | - | (10,800) | - | - | - | - |
| 58 | 20-4440.5026 | MAINT & SERVICE CONTRACTS | - | 3,209 | 26,050 | - | - | 2,972 | 14,274 | 3,000 | 3,000 | 45,229 | 45,229 | 45,229 | 45,229 | 45,229 | 90,458 |
| 59 | 20-4440.5041 | UNIFORMS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 | 20-4440.5084 | CONSTRUCTION IN PROGRESS | - | - | 23,817 | - | - | - | 23,817 | - | - | - | - | - | - | - | - |
| 61 | 20-4440.5085 | CAPITAL OUTLAY | 24,249 | 67,237 | 145,300 | 599,372 | 1,605,687 | 1,091,479 | 178,062 | 1,250,000 | (355,687) | 41,000 | (1,564,687) | 147,000 | 96,500 | 112,500 | 118,000 |
| 62 | | TOTAL | 26,592 | 80,052 | 196,300 | 599,372 | 1,616,487 | 1,105,077 | 222,331 | 1,263,800 | (352,687) | 86,229 | (1,530,258) | 192,229 | 141,729 | 157,729 | 208,458 |
| 63 | | % Increase/(Decrease) from Prior Y | -63% | 201% | 145% | 205% | 170% | | | -22% | | -93% | | 123% | -26% | 11% | 32% |
| 65 | MUNICIPAL ACCOMMODATIONS TAX | | | | | | | | | | | | | | | | |
| 66 | 30-4420.5021 | TELEPHONE/CABLE | 454 | 5,006 | 4,848 | 5,360 | 6,000 | 3,950 | 5,678 | 6,000 | - | 6,000 | - | 6,000 | 6,000 | 6,000 | 6,000 |
| 67 | 30-4420.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 25,909 | 10,880 | 3,614 | 3,993 | 4,000 | - | 315 | 4,000 | - | - | (4,000) | - | - | - | - |
| 68 | 30-4420.5026 | MAINT & SERVICE CONTRACTS | - | - | 691 | 9,917 | 11,000 | 3,690 | 5,784 | 11,000 | - | 11,000 | - | 11,000 | 11,000 | 11,000 | 11,000 |
| 69 | 30-4420.5065 | PROFESSIONAL SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | 30-4420.5067 | CONTRACTED SERVICES | 12,285 | 19,310 | 21,330 | 14,750 | 10,000 | 6,120 | 21,210 | 10,000 | - | 10,000 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 71 | 30-4420.5084 | CONSTRUCTION IN PROGRESS | - | - | 11,908 | - | - | - | 11,908 | - | - | - | - | - | - | - | - |
| 72 | 30-4420.5085 | CAPITAL OUTLAY | 127,292 | 64,058 | 60,405 | 354,220 | 216,020 | 163,460 | 76,786 | 163,460 | (52,560) | 50,000 | (166,020) | 58,800 | 38,600 | 45,000 | 47,200 |
| 73 | | TOTAL | 165,940 | 99,253 | 102,796 | 388,240 | 247,020 | 177,220 | 121,682 | 194,460 | (52,560) | 77,000 | (170,020) | 85,800 | 65,600 | 72,000 | 74,200 |
| 74 | | % Increase/(Decrease) from Prior Y | 4% | -40% | 4% | 278% | -36% | | | -21% | | -60% | | 11% | -24% | 10% | 3% |
| 76 | HOSPITALITY TAX | | | | | | | | | | | | | | | | |
| 77 | 35-4420.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 10,228 | - | - | 5,290 | 2,000 | 2,092 | 390 | 2,000 | - | 2,000 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 78 | 35-4420.5065 | PROFESSIONAL SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 | 35-4420.5085 | CAPITAL OUTLAY | - | 16,176 | 7,740 | 30,576 | 105,000 | 18,966 | 3,992 | 55,000 | (50,000) | 117,000 | 12,000 | 29,400 | 19,300 | 22,500 | 23,600 |
| 80 | | TOTAL | 10,228 | 16,176 | 7,740 | 35,867 | 107,000 | 21,058 | 4,382 | 57,000 | (50,000) | 119,000 | 12,000 | 31,400 | 21,300 | 24,500 | 25,600 |
| 81 | | % Increase/(Decrease) from Prior Y | -72% | 58% | -52% | 363% | 198% | | | -47% | | 109% | | -74% | -32% | 15% | 4% |
| 83 | STATE ACCOMMODATIONS TAX | | | | | | | | | | | | | | | | |
| 84 | 50-4420.5025 | NON-CAPITAL TOOLS & EQUIPMEN | 1,823 | 4,868 | 5,730 | 2,353 | 7,100 | 3,096 | 5,730 | 7,100 | - | 7,100 | - | 7,100 | 7,100 | 7,100 | 7,100 |
| 85 | 50-4420.5026 | MAINT & SERVICE CONTRACTS | - | - | 4,750 | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 | 50-4420.5065 | PROFESSIONAL SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | 50-4420.5084 | CONSTRUCTION IN PROGRESS | - | - | 11,908 | - | - | - | 11,908 | - | - | - | - | - | - | - | - |
| 88 | 50-4420.5085 | CAPITAL OUTLAY | 36,386 | 44,417 | 93,523 | 354,620 | 307,020 | 163,450 | 82,811 | 163,450 | (143,570) | 82,000 | (225,020) | 58,800 | 38,600 | 45,000 | 47,200 |
| 89 | | TOTAL | 38,208 | 49,285 | 115,911 | 356,973 | 314,120 | 166,546 | 100,449 | 170,550 | (143,570) | 89,100 | (225,020) | 65,900 | 45,700 | 52,100 | 54,300 |
| 90 | | % Increase/(Decrease) from Prior Y | 1363% | 29% | 135% | 208% | -12% | | | -46% | | -48% | | -26% | -31% | 14% | 4% |

| V | W |
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| 1 | CITY OF ISLE OF PALMS - POLICE DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS |
| 2 | NOTES |
| 3 | |
| 4 | |
| 44 | GENERAL FUND BSO WAGES AND FRINGES |
| 45 | OVERTIME WAGES |
| 46 | PART-TIME WAGES |
| 47 | FICA EXPENSE FICA rate is 7.65% |
| 48 | RETIREMENT EXPENSE |
| 49 | GROUP HEALTH INSURANCE |
| 50 | WORKERS COMPENSATION |
| 51 | |
| 52 | |
| 53 | |
| 54 | |
| 55 | CAPITAL PROJECTS FUND |
| 56 | VEHICLE MAINTENANCE |
| 57 | NON-CAPITAL TOOLS & EQUIPMENT |
| 58 | MAINT & SERVICE CONTRACTS Building maintenance contingency to proactively address issues as needed. Equals 1% (FY22-25) or 2% (FY26+) of PSB insured value. PSB costs are split 50% with Fire Department |
| 59 | UNIFORMS |
| 60 | CONSTRUCTION IN PROGRESS |
| 61 | CAPITAL OUTLAY FY22 incl 1 patrol SUV (\$41,000). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan. |
| 62 | |
| 63 | |
| 64 | |
| 65 | MUNICIPAL ACCOMMODATIONS TAX |
| 66 | TELEPHONE/CABLE Comcast service for IOP Connector camera feed |
| 67 | NON-CAPITAL TOOLS & EQUIPMENT |
| 68 | MAINT & SERVICE CONTRACTS Includes \$11,000 for pooper scooper stations & supplies co-ordinated by Animal Control in Pol Dept |
| 69 | PROFESSIONAL SERVICES |
| 70 | CONTRACTED SERVICES Provision for Charleston County Sheriff Deputies assistance. |
| 71 | CONSTRUCTION IN PROGRESS |
| 72 | CAPITAL OUTLAY FY22 incl purchase of (1) license plate reader (LPR) for parking enforcement . Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan. |
| 73 | |
| 74 | |
| 75 | |
| 76 | HOSPITALITY TAX |
| 77 | NON-CAPITAL TOOLS & EQUIPMENT Body camera equipment replacements as needed |
| 78 | PROFESSIONAL SERVICES |
| 79 | CAPITAL OUTLAY FY22 incl repl of (1) low speed vehicle/LSV (\$17k), (1) License Plate Reader (LPR) for parking enforcement (\$50k) and annual cost for cloud based system for in-car and body worn cameras (\$50k). Forecast periods = 10% of the annual Police Dept capital needs per the 10-yr plan. |
| 80 | |
| 81 | |
| 82 | |
| 83 | STATE ACCOMMODATIONS TAX |
| 84 | NON-CAPITAL TOOLS & EQUIPMENT Body armor as needed |
| 85 | MAINT & SERVICE CONTRACTS FY19 Budget for Hill Report priorities. FY19 forecast assumes 50% of this to be spent in FY19. FY20-FY24 forecast uses 1% of insured building value to estimate annual maintenance provision. PSB costs are split 50% with Fire Dept |
| 86 | PROFESSIONAL SERVICES |
| 87 | CONSTRUCTION IN PROGRESS |
| 88 | CAPITAL OUTLAY FY22 incl repl of 2 patrol SUVs (\$82,000). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan |
| 89 | |
| 90 | |
| 91 | |

| | A | B | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U |
|-----|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---|----------------------------------|--------------------------|--|------------------------|---|--------------------------|--------------------------|--------------------------|--------------------------|
| 1 | DRAFT #1 | CITY OF ISLE OF PALMS - POLICE DEPARTMENT & BEACH SERVICE OFFICERS - EXPENDITURE DETAIL - ALL FUNDS | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | ACTUAL FY20 | BUDGET FY21 | YTD As Of 12/31/2020 (6 MOS) | Jan-Dec 2020 (12 MOS) | FORECAST FY21 | INCREASE/ (DECREASE) IN FY21 BUDGET | BUDGET FY22 | INCREASE/ (DECREASE) IN FY22 BUD | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 | FORECAST FY26 |
| 3 | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | |
| 92 | | FEDERAL & STATE NARCOTICS | | | | | | | | | | | | | | | |
| 93 | 61-4320.5013 | BANK SERVICE CHARGES | 46 | 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 94 | 61-4320.5025 | NON-CAPITAL TOOLS & EQUIPMEN | - | 2,164 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 95 | 61-4320.5041 | UNIFORMS | 486 | 358 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 96 | 61-4320.5079 | MISCELLANEOUS | - | 4,128 | (751) | - | - | - | - | - | - | - | - | - | - | - | - |
| 97 | 62-4320.5013 | BANK SERVICE CHARGES | 46 | 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | 62-4320.5025 | NON-CAPITAL TOOLS & EQUIPMEN | - | - | - | 4,386 | - | 4,773 | - | - | - | - | - | - | - | - | - |
| 99 | 62-4320.5041 | UNIFORMS | 477 | 347 | 228 | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | 62-4320.5079 | MISCELLANEOUS | - | 3,091 | (722) | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | | TOTAL | 1,053 | 10,111 | (1,244) | 4,386 | - | 4,773 | - | - | - | - | - | - | - | - | - |
| 102 | | % Increase/(Decrease) from Prior Y | -91% | 860% | -112% | -452% | -100% | | | | | | | | | | |
| 103 | | | | | | | | | | | | | | | | | |
| 104 | | VICTIMS FUND | | | | | | | | | | | | | | | |
| 105 | 64-4420.5010 | PRINT AND OFFICE SUPPLIES | 67 | 371 | - | 8 | 200 | 326 | - | 200 | - | 200 | - | 200 | 200 | 200 | 200 |
| 106 | 64-4420.5013 | BANK SERVICE CHARGES | 46 | 16 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 107 | 64-4420.5014 | MEMBERSHIP AND DUES | 60 | - | 50 | 25 | 50 | 5 | 25 | 50 | - | 50 | - | 50 | 50 | 50 | 50 |
| 108 | 64-4420.5021 | TELEPHONE/CABLE | 660 | 507 | 577 | 495 | 800 | 260 | 616 | 800 | - | 2,600 | 1,800 | 1,600 | 1,600 | 1,600 | 1,600 |
| 109 | 64-4420.5041 | UNIFORMS | 373 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 110 | 64-4420.5064 | EMPLOYEE TRAINING | 1,532 | 489 | 1,067 | 513 | 1,000 | - | 513 | 1,000 | - | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 111 | 64-4420.5079 | MISCELLANEOUS | - | - | - | 3,314 | - | 375 | 3,314 | - | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 112 | | TOTAL | 2,738 | 1,383 | 1,694 | 4,355 | 2,050 | 965 | 4,468 | 2,050 | - | 5,850 | 3,800 | 4,850 | 4,850 | 4,850 | 4,850 |
| 113 | | % Increase/(Decrease) from Prior Y | 156% | -49% | 22% | 157% | -53% | | | | | 185% | | -17% | | | |
| 114 | | | | | | | | | | | | | | | | | |
| 115 | | GRAND TOTAL POLICE & BSOs | 2,681,730 | 2,947,087 | 2,983,592 | 3,825,529 | 5,095,814 | 2,800,482 | 2,906,385 | 4,432,105 | (663,710) | 3,280,994 | (1,814,820) | 3,346,482 | 3,313,875 | 3,415,891 | 3,542,864 |
| 116 | | % Increase/(Decrease) from Prior Y | 0% | 10% | 1% | 28% | 33% | | | -13% | | -26% | | 2% | -1% | 3% | 4% |

| | V | W |
|-----|---|---|
| 1 | CITY OF ISLE OF PALMS - POLICE DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS | |
| 2 | NOTES | |
| 3 | | |
| 4 | | |
| 92 | FEDERAL & STATE NARCOTICS | |
| 93 | BANK SERVICE CHARGES | These funds have been closed |
| 94 | NON-CAPITAL TOOLS & EQUIPMENT | These funds have been closed |
| 95 | UNIFORMS | These funds have been closed |
| 96 | MISCELLANEOUS | These funds have been closed |
| 97 | BANK SERVICE CHARGES | These funds have been closed |
| 98 | NON-CAPITAL TOOLS & EQUIPMENT | These funds have been closed |
| 99 | UNIFORMS | These funds have been closed |
| 100 | MISCELLANEOUS | These funds have been closed |
| 101 | | |
| 102 | | |
| 103 | | |
| 104 | VICTIMS FUND | |
| 105 | PRINT AND OFFICE SUPPLIES | |
| 106 | BANK SERVICE CHARGES | |
| 107 | MEMBERSHIP AND DUES | |
| 108 | TELEPHONE/CABLE | Add phone for 2nd officer |
| 109 | UNIFORMS | |
| 110 | EMPLOYEE TRAINING | |
| 111 | MISCELLANEOUS | Add provision to cover incidental services for victims, such as towing of victim's car. |
| 112 | | |
| 113 | | |
| 114 | | |
| 115 | | |
| 116 | | |

| | A | B | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U |
|----|--|--|------------------|------------------|------------------|------------------|------------------|------------------------------------|--------------------------|------------------|---|------------------|--|------------------|------------------|------------------|------------------|
| 1 | DRAFT #1 | CITY OF ISLE OF PALMS - FIRE DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | ACTUAL FY20 | BUDGET FY21 | YTD As Of 12/31/2020 (6 MOS) | Jan-Dec 2020 (12 MOS) | FORECAST FY21 | INCREASE/ (DECREASE) IN FY21 BUDGET | BUDGET FY22 | INCREASE/ (DECREASE) IN FY22 BUD | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 | FORECAST FY26 |
| 5 | GENERAL FUND - FIRE | | | | | | | | | | | | | | | | |
| 6 | 10-4510.5001 | SALARIES & WAGES | 1,600,542 | 1,632,793 | 1,709,626 | 1,728,922 | 1,627,524 | 871,546 | 1,734,596 | 1,652,500 | 24,976 | 1,644,652 | 17,128 | 1,685,768 | 1,727,913 | 1,771,110 | 1,815,388 |
| 7 | 10-4510.5002 | OVERTIME WAGES | 334,068 | 344,556 | 319,872 | 364,157 | 285,994 | 187,504 | 312,982 | 369,000 | 83,006 | 284,850 | (1,144) | 291,971 | 299,271 | 306,752 | 314,421 |
| 8 | 10-4510.5003 | PART-TIME WAGES | 24,594 | 13,286 | 3,399 | 2,514 | 16,900 | - | 2,846 | 9,500 | (7,400) | 16,900 | - | 16,900 | 16,900 | 16,900 | 16,900 |
| 9 | 10-4510.5004 | FICA EXPENSE | 148,125 | 149,150 | 150,840 | 154,916 | 147,677 | 77,611 | 151,576 | 155,372 | 7,695 | 148,900 | 1,223 | 152,590 | 156,372 | 160,249 | 164,223 |
| 10 | 10-4510.5005 | RETIREMENT EXPENSE | 284,061 | 304,966 | 331,955 | 363,949 | 370,471 | 192,749 | 345,841 | 390,764 | 20,293 | 398,453 | 27,982 | 423,661 | 434,163 | 444,928 | 455,961 |
| 11 | 10-4510.5006 | GROUP HEALTH INSURANCE | 242,054 | 261,888 | 280,170 | 278,507 | 286,857 | 134,241 | 284,684 | 264,100 | (22,757) | 276,104 | (10,753) | 289,909 | 304,405 | 319,625 | 335,606 |
| 12 | 10-4510.5007 | WORKMEN'S COMPENSATION | 77,439 | 70,966 | 68,845 | 81,858 | 78,101 | 55,789 | 79,048 | 103,000 | 24,899 | 80,722 | 2,621 | 82,740 | 84,809 | 86,929 | 89,102 |
| 13 | 10-4510.5008 | UNEMPLOYMENT COMPENSATION | - | - | - | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 14 | Subtotal FIRE Wages & Fringes | | 2,710,884 | 2,777,606 | 2,864,708 | 2,974,825 | 2,813,524 | 1,519,440 | 2,911,572 | 2,944,236 | 130,712 | 2,850,581 | 37,057 | 2,943,540 | 3,023,832 | 3,106,493 | 3,191,602 |
| 15 | % Increase/(Decrease) from Prior Year | | 4% | 2% | 3% | 4% | -5% | | | 5% | | -3% | | 3% | 3% | 3% | 3% |
| 16 | | | | | | | | | | | | | | | | | |
| 17 | 10-4520.5010 | PRINT AND OFFICE SUPPLIES | 4,931 | 5,795 | 5,628 | 3,157 | 5,500 | 2,244 | 5,227 | 5,500 | - | 5,500 | - | 5,500 | 5,500 | 5,500 | 5,500 |
| 18 | 10-4520.5014 | MEMBERSHIP AND DUES | 2,191 | 1,987 | 2,294 | 553 | 2,300 | 1,352 | 554 | 2,300 | - | 2,300 | - | 2,300 | 2,300 | 2,300 | 2,300 |
| 19 | 10-4520.5015 | MEETINGS AND SEMINARS | - | 147 | 101 | 314 | 500 | - | 314 | 500 | - | 500 | - | 500 | 500 | 500 | 500 |
| 20 | 10-4520.5016 | VEHICLE, FUEL & OIL | 17,264 | 17,932 | 18,752 | 12,693 | 19,000 | 5,519 | 18,120 | 20,000 | 1,000 | 20,000 | 1,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 21 | 10-4520.5017 | VEHICLE MAINTENANCE | 72,219 | 60,009 | 59,406 | 65,175 | 65,000 | 26,047 | 62,170 | 65,000 | - | 65,000 | - | 65,000 | 65,000 | 65,000 | 65,000 |
| 22 | 10-4520.5020 | ELECTRIC AND GAS | 42,074 | 48,781 | 40,614 | 40,460 | 44,500 | 21,487 | 43,831 | 44,000 | (500) | 44,000 | (500) | 44,000 | 44,000 | 44,000 | 44,000 |
| 23 | 10-4520.5021 | TELEPHONE/CABLE | 57,403 | 59,421 | 58,645 | 55,278 | 60,000 | 27,066 | 56,731 | 60,000 | - | 61,000 | 1,000 | 61,000 | 61,000 | 61,000 | 61,000 |
| 24 | 10-4520.5022 | WATER AND SEWER | 9,266 | 11,471 | 10,784 | 10,633 | 10,600 | 5,109 | 12,524 | 13,000 | 2,400 | 13,000 | 2,400 | 13,000 | 13,000 | 13,000 | 13,000 |
| 25 | 10-4520.5024 | IT EQUIP, SOFTWARE & SVCS | - | - | - | - | - | - | - | - | - | 29,000 | 29,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 26 | 10-4520.5025 | NON-CAPITAL TOOLS & EQUIPMENT | 5,524 | 5,707 | 2,822 | 4,760 | 4,700 | 5,307 | 4,733 | 4,700 | - | 2,000 | (2,700) | 4,700 | 4,700 | 4,700 | 4,700 |
| 27 | 10-4520.5026 | MAINT & SERVICE CONTRACTS | 56,918 | 58,165 | 59,460 | 52,293 | 61,000 | 15,502 | 57,118 | 61,000 | - | 37,000 | (24,000) | 37,000 | 37,000 | 37,000 | 37,000 |
| 28 | 10-4520.5027 | MACHINE/EQUIPMENT REPAIR | 9,020 | 10,652 | 8,490 | 11,122 | 10,000 | 5,583 | 11,698 | 10,000 | - | 10,000 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 29 | 10-4520.5041 | UNIFORMS | 14,649 | 20,732 | 16,705 | 12,140 | 20,000 | 6,058 | 17,711 | 20,000 | - | 20,000 | - | 20,000 | 20,000 | 20,000 | 20,000 |
| 30 | 10-4520.5044 | CLEANING/SANITARY SUPPLY | 3,799 | 3,981 | 4,701 | 7,891 | 4,000 | 3,562 | 5,006 | 7,000 | 3,000 | 7,000 | 3,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 31 | 10-4520.5049 | MEDICAL AND LAB | 17,939 | 16,420 | 16,528 | 16,451 | 20,000 | 8,870 | 20,093 | 20,000 | - | 20,000 | - | 20,000 | 20,000 | 20,000 | 20,000 |
| 32 | 10-4520.5062 | INSURANCE | 94,179 | 108,073 | 117,135 | 119,306 | 120,000 | 60,178 | 111,831 | 120,000 | - | 120,000 | - | 122,400 | 124,848 | 127,345 | 127,345 |
| 33 | 10-4520.5063 | RENT AND LEASES | 1,583 | 1,300 | 958 | 5,807 | 3,450 | 1,722 | 2,448 | 3,450 | - | 2,000 | (1,450) | 3,450 | 3,450 | 3,450 | 3,450 |
| 34 | 10-4520.5064 | EMPLOYEE TRAINING | 10,558 | 8,156 | 7,953 | 8,684 | 10,000 | 7,826 | 4,748 | 15,000 | 5,000 | 20,000 | 10,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 35 | 10-4520.5065 | PROFESSIONAL SERVICES | 6,052 | 3,229 | 5,380 | 5,473 | 6,000 | 2,760 | 6,319 | 6,000 | - | 6,000 | - | 6,000 | 6,000 | 6,000 | 6,000 |
| 36 | 10-4520.5079 | MISC. & CONTINGENCY EXP | 6,629 | 5,483 | 5,998 | 4,900 | 6,000 | 1,900 | 8,084 | 6,000 | - | 6,000 | - | 6,000 | 6,000 | 6,000 | 6,000 |
| 37 | 10-4520.5080 | VOLUNTEER FIRE POINTS | 1,219 | 721 | 590 | 998 | - | - | 998 | - | - | - | - | - | - | - | - |
| 38 | Subtotal FIRE Operating Expense | | 433,417 | 448,164 | 442,943 | 438,089 | 472,550 | 208,094 | 450,260 | 483,450 | 10,900 | 490,300 | 17,750 | 487,850 | 490,298 | 492,795 | 492,795 |
| 39 | % Increase/(Decrease) from Prior Year | | 6% | 3% | -1% | -1% | 8% | | | 2% | | 1% | | 0% | 1% | 1% | 0% |
| 40 | | | | | | | | | | | | | | | | | |
| 41 | TOTAL GENERAL FUND FIRE | | 3,144,301 | 3,225,770 | 3,307,651 | 3,412,914 | 3,286,074 | 1,727,533 | 3,361,831 | 3,427,686 | 141,612 | 3,340,881 | 54,807 | 3,431,390 | 3,514,130 | 3,599,288 | 3,684,397 |
| 42 | % Increase/(Decrease) from Prior Year | | 4% | 3% | 3% | 3% | -4% | | | 4% | | -3% | | 3% | 2% | 2% | 2% |
| 43 | | | | | | | | | | | | | | | | | |
| 44 | CAPITAL PROJECTS | | | | | | | | | | | | | | | | |
| 45 | 20-4540.5009 | DEBT SERVICE - PRINCIPAL | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 | 20-4540.5011 | DEBT SERVICE - INTEREST | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 47 | 20-4540.5017 | VEHICLE MAINTENANCE | - | 4,897 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | 20-4540.5025 | NON-CAPITAL TOOLS & EQUIPMENT | 4,657 | 14,950 | 2,041 | 786 | 9,000 | 2,388 | 4,315 | 9,000 | - | 18,000 | 9,000 | 7,500 | 7,500 | 7,500 | 7,500 |
| 49 | 20-4540.5026 | MAINT & SERVICE CONTRACTS | - | 11,168 | 55,776 | - | 49,077 | - | 45,682 | 49,077 | - | 94,305 | 45,228 | 94,305 | 94,305 | 94,305 | 188,610 |
| 50 | 20-4540.5063 | RENT AND LEASES | - | - | 17,325 | 8,487 | 12,000 | - | 15,440 | - | (12,000) | - | (12,000) | - | - | - | - |
| 51 | 20-4540.5065 | PROFESSIONAL SERVICES | 5,280 | 5,296 | 1,199 | - | - | - | 431 | - | - | - | - | - | - | - | - |
| 52 | 20-4540.5084 | CONSTRUCTION IN PROGRESS | - | - | 23,817 | - | - | - | 23,817 | - | - | - | - | - | - | - | - |
| 53 | 20-4540.5085 | CAPITAL OUTLAY | 99,059 | 34,189 | - | 1,459,125 | 1,994,687 | 1,410,979 | 32,762 | 1,550,000 | (444,687) | 541,500 | (1,453,187) | 92,000 | 66,000 | 25,500 | 73,500 |

| V | W |
|----|---|
| 1 | CITY OF ISLE OF PALMS - FIRE DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS |
| 2 | NOTES |
| 3 | |
| 5 | GENERAL FUND - FIRE |
| 6 | SALARIES & WAGES Includes FY21 budgeted 2% merit pool but does not include recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns). This draft also does not include any provision for FY22 merit pool or wage adjustments pending the results of the Wage & Compensation Study currently underway. FY23-FY26 forecasts include an annual 2.5% merit pool. |
| 7 | OVERTIME WAGES Total OT budget is 14% of Regular Pay - 6% of this is scheduled OT, 8% is estimated OT for coverage of vacation & sick time, extra coverage on summer holidays, etc. Fire positions must be fully staffed 24/7. |
| 8 | PART-TIME WAGES |
| 9 | FICA EXPENSE FICA rate is 7.65% |
| 10 | RETIREMENT EXPENSE PORS & SCRS employer contribution rates are 20.24% & 17.56% respectively in FY22 and increase to 21.24% and 18.56% respectively for FY23-FY26 |
| 11 | GROUP HEALTH INSURANCE PEBA rates + 5% increase on January 1 |
| 12 | WORKMEN'S COMPENSATION Based on current SCMIT rates and forecasted salaries. |
| 13 | UNEMPLOYMENT COMPENSATION |
| 14 | |
| 15 | |
| 16 | |
| 17 | PRINT AND OFFICE SUPPLIES |
| 18 | MEMBERSHIP AND DUES |
| 19 | MEETINGS AND SEMINARS |
| 20 | VEHICLE, FUEL & OIL No fuel cost increase included in the forecast period. |
| 21 | VEHICLE MAINTENANCE |
| 22 | ELECTRIC AND GAS |
| 23 | TELEPHONE/CABLE Incls phone/internet (\$26k), cellular & data cards (\$8k) and Charleston County radio fee (\$27k) |
| 24 | WATER AND SEWER |
| 25 | IT EQUP, SOFTWARE & SVCS New IT account. Incls Fire timekeeping (\$5k) hardware replacements (\$6k), Sonitrol alarm (\$1k), Novatime scheduling software module (\$9k), County ESO-EHR medical reporting software (\$1k), County Firehouse software (\$2k) and Target Solutions training software subscription (\$5k) |
| 26 | NON-CAPITAL TOOLS & EQUIPMENT Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account |
| 27 | MAINT & SERVICE CONTRACTS Incls elevator maint contract (\$4k), bay door maint contract (\$4k), janitorial service (\$5k), AED maintenance (\$2k) recurring expenses for pest control, hvac, county stormwater fees and fire protection system (\$7k) and misc provision as needed (\$15k). In prior years various software maint costs were included here, but these have been moved to the new IT Equip, Software & Svcs line item. |
| 28 | MACHINE/EQUIPMENT REPAIR |
| 29 | UNIFORMS |
| 30 | CLEANING/SANITARY SUPPLY |
| 31 | MEDICAL AND LAB Incls cost related to epi pens and naloxone (narcan) |
| 32 | INSURANCE Forecast 2% annual increase each year |
| 33 | RENT AND LEASES Fire Dept copier. Timeclock rental moved to IT account |
| 34 | EMPLOYEE TRAINING Increased to allow for more offsite training in specialized areas |
| 35 | PROFESSIONAL SERVICES related to required annual equipment testing |
| 36 | MISC. & CONTINGENCY EXP |
| 37 | VOLUNTEER FIRE POINTS |
| 38 | |
| 39 | |
| 40 | |
| 41 | |
| 42 | |
| 43 | |
| 44 | CAPITAL PROJECTS |
| 45 | DEBT SERVICE - PRINCIPAL |
| 46 | DEBT SERVICE - INTEREST |
| 47 | VEHICLE MAINTENANCE |
| 48 | NON-CAPITAL TOOLS & EQUIPMENT FY22 budget covers the replacement of personal escape systems for all employees (hook+rope+ascender attachment to bunker gear) |
| 49 | MAINT & SERVICE CONTRACTS Includes provision for facility maintenance at PSB and Station #2. Equals 1% of insured building values for FY21 and 2% for FY22-25. FY21 only includes FS2 since the PSB is being repaired. |
| 50 | RENT AND LEASES FY20 included rental of construction/office trailer for use during PSB Fire Dept renovation |
| 51 | PROFESSIONAL SERVICES |
| 52 | CONSTRUCTION IN PROGRESS |
| 53 | CAPITAL OUTLAY FY22 incls new 50% of new pumper (\$262.5k), replacement of pickup truck (\$42k), two positive pressure ventilation fans (\$10.5k), replacement of Eng 1001 light tower (\$16.5k), 66% of replacement of all SCBA apparatus (\$290k*66%=\$190k) and HVAC replacement (only with failure) (\$20k). Forecast periods = 50% of annual Fire Dept expenses per the 10-year capital plan. |

| | A | B | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U |
|----|--|---|------------------------|------------------------|------------------------|------------------------|------------------------|---|----------------------------------|--------------------------|--|------------------------|---|--------------------------|--------------------------|--------------------------|--------------------------|
| 1 | DRAFT #1 | CITY OF ISLE OF PALMS - FIRE DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS | | | | | | | | | | | | | | | |
| 2 | GL Number | Description | ACTUAL FY17 | ACTUAL FY18 | ACTUAL FY19 | ACTUAL FY20 | BUDGET FY21 | YTD As Of 12/31/2020 (6 MOS) | Jan-Dec 2020 (12 MOS) | FORECAST FY21 | INCREASE/ (DECREASE) IN FY21 BUDGET | BUDGET FY22 | INCREASE/ (DECREASE) IN FY22 BUD | FORECAST FY23 | FORECAST FY24 | FORECAST FY25 | FORECAST FY26 |
| 54 | TOTAL | | 108,996 | 70,500 | 100,158 | 1,468,398 | 2,064,764 | 1,413,367 | 122,446 | 1,608,077 | (456,687) | 653,805 | (1,410,959) | 193,805 | 167,805 | 127,305 | 269,610 |
| 55 | % Increase/(Decrease) from Prior Year | | -49% | -35% | 42% | 1366% | 41% | | | -22% | | -59% | | -70% | -13% | -24% | 112% |
| 57 | MUNICIPAL ACCOMMODATIONS TAX | | | | | | | | | | | | | | | | |
| 58 | 30-4520.5009 | DEBT SERVICE - PRINCIPAL | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | 30-4520.5011 | DEBT SERVICE - INTEREST | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 | 30-4520.5025 | NON-CAPITAL TOOLS & EQUIPMENT | 10,657 | - | 14,334 | - | - | - | 9,069 | - | - | 26,000 | 26,000 | - | - | - | - |
| 61 | 30-4520.5026 | MAINT & SERVICE CONTRACTS | - | 14 | 20,974 | - | - | - | 20,974 | - | - | - | - | - | - | - | - |
| 62 | 30-4520.5084 | CONSTRUCTION IN PROGRESS | - | - | 11,908 | - | - | - | 11,908 | - | - | - | - | - | - | - | - |
| 63 | 30-4520.5085 | CAPITAL OUTLAY | 46,905 | - | - | 300,995 | 216,020 | 163,450 | 49,549 | 163,450 | (52,570) | 181,250 | (34,770) | 36,800 | 26,400 | 10,200 | 29,400 |
| 64 | TOTAL | | 57,562 | 14 | 47,216 | 300,995 | 216,020 | 163,450 | 91,501 | 163,450 | (52,570) | 207,250 | (8,770) | 36,800 | 26,400 | 10,200 | 29,400 |
| 65 | % Increase/(Decrease) from Prior Year | | -40% | -100% | 326883% | 537% | -28% | | | -24% | | 27% | | -82% | -28% | -61% | 188% |
| 67 | HOSPITALITY TAX | | | | | | | | | | | | | | | | |
| 68 | 35-4520.5025 | NON-CAPITAL TOOLS & EQUIPMENT | 29,134 | 27,758 | 31,726 | 10,999 | 40,000 | 2,319 | 24,628 | 40,000 | - | 40,000 | - | 40,000 | 40,000 | 40,000 | 40,000 |
| 69 | 35-4520.5085 | CAPITAL OUTLAY | - | 40,058 | - | - | 235,000 | 159,455 | - | 160,000 | (75,000) | 96,000 | (139,000) | 18,400 | 13,200 | 5,100 | 14,700 |
| 70 | TOTAL | | 29,134 | 67,816 | 31,726 | 10,999 | 275,000 | 161,774 | 24,628 | 200,000 | (75,000) | 136,000 | (139,000) | 58,400 | 53,200 | 45,100 | 54,700 |
| 71 | % Increase/(Decrease) from Prior Year | | -16% | 133% | -53% | -65% | 2400% | | | -27% | | -32% | | -57% | -9% | -15% | 21% |
| 73 | FIRE DEPARTMENT 1% FUND | | | | | | | | | | | | | | | | |
| 74 | 40-4520.5013 | BANK SERVICE CHARGES | 46 | 48 | 68 | 68 | 50 | 24 | 68 | 70 | 20 | 70 | 20 | 70 | 70 | 70 | 70 |
| 75 | 40-4520.5014 | MEMBERSHIP AND DUES | 4,400 | 4,381 | 5,693 | 5,817 | 6,000 | - | 5,817 | 6,000 | - | 6,000 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 76 | 40-4520.5021 | TELEPHONE/CABLE | 778 | 2,788 | 3,342 | 4,172 | 3,500 | 2,164 | 3,761 | 4,200 | 700 | 4,200 | 700 | 4,200 | 4,200 | 4,200 | 4,200 |
| 77 | 40-4520.5025 | NON-CAPITAL TOOLS & EQUIPMENT | - | - | - | - | - | - | - | - | - | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 78 | 40-4520.5041 | UNIFORMS | - | - | 443 | - | - | - | - | - | - | - | - | 3,000 | 3,000 | 3,000 | 3,000 |
| 79 | 40-4520.5062 | INSURANCE | 141,203 | 154,097 | 175,592 | 252,565 | 133,450 | 140,480 | 253,782 | 133,450 | - | 133,450 | - | 136,119 | 130,950 | 130,950 | 130,950 |
| 80 | 40-4520.5079 | MISCELLANEOUS | 7,285 | 1,276 | 801 | 1,384 | 2,000 | 368 | 640 | 2,000 | - | 2,000 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 81 | TOTAL | | 153,711 | 162,590 | 185,939 | 264,006 | 145,000 | 143,036 | 264,068 | 145,720 | 720 | 145,720 | 720 | 151,389 | 146,220 | 146,220 | 146,220 |
| 82 | % Increase/(Decrease) from Prior Year | | 8% | 6% | 14% | 42% | -45% | | | 0% | | 0% | | 4% | -3% | 0% | 0% |
| 84 | STATE ACCOMMODATIONS TAX | | | | | | | | | | | | | | | | |
| 85 | 50-4520.5009 | DEBT SERVICE - PRINCIPAL | - | - | - | 91,915 | 78,073 | - | - | 78,073 | (0) | 79,502 | 1,429 | 80,957 | 82,439 | 83,947 | 85,483 |
| 86 | 50-4520.5011 | DEBT SERVICE - INTEREST | - | - | - | - | 13,841 | - | - | 13,841 | - | 12,413 | (1,429) | 10,958 | 9,476 | 7,967 | 6,431 |
| 87 | 50-4520.5025 | NON-CAPITAL TOOLS & EQUIPMENT | 2,743 | 19,644 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | 50-4520.5026 | MAINT & SERVICE CONTRACTS | - | - | 31,464 | - | - | - | 19,352 | - | - | - | - | - | - | - | - |
| 89 | 50-4520.5084 | CONSTRUCTION IN PROGRESS | - | - | 11,908 | - | - | - | 11,908 | - | - | - | - | - | - | - | - |
| 90 | 50-4520.5085 | CAPITAL OUTLAY | 101,358 | 55,587 | 24,219 | 277,456 | 473,020 | 313,450 | 27,632 | 398,020 | (75,000) | 181,250 | (291,770) | 36,800 | 26,400 | 10,200 | 29,400 |
| 91 | TOTAL | | 104,101 | 75,232 | 67,591 | 369,371 | 564,935 | 313,450 | 58,892 | 489,935 | (75,000) | 273,165 | (291,770) | 128,715 | 118,315 | 102,115 | 121,315 |
| 92 | % Increase/(Decrease) from Prior Year | | 14% | -28% | -10% | 446% | 53% | | | -13% | | -44% | | -53% | -8% | -14% | 19% |
| 94 | GRAND TOTAL FIRE | | 3,597,805 | 3,601,923 | 3,740,281 | 5,826,683 | 6,551,793 | 3,922,610 | 3,923,366 | 6,034,868 | (516,925) | 4,756,820 | (1,794,972) | 4,000,499 | 4,026,069 | 4,030,228 | 4,305,641 |
| 95 | % Increase/(Decrease) from Prior Year | | 0% | 0% | 4% | 56% | 12% | | | -8% | | -21% | | -16% | 1% | 0% | 7% |

| V | W |
|-------|--|
| 1 | CITY OF ISLE OF PALMS - FIRE DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS |
| NOTES | |
| 2 | |
| 3 | |
| 54 | |
| 55 | |
| 56 | |
| 57 | MUNICIPAL ACCOMMODATIONS TAX |
| 58 | DEBT SERVICE - PRINCIPAL |
| 59 | DEBT SERVICE - INTEREST |
| 60 | NON-CAPITAL TOOLS & EQUIPMENT FY22 budget covers the purchase of 18 sets of anti-exposure suits for water rescues. Includes suits for both stations. |
| 61 | MAINT & SERVICE CONTRACTS |
| 62 | CONSTRUCTION IN PROGRESS |
| 63 | CAPITAL OUTLAY FY22 incl 25% of cost to replace pumper truck (\$525k*25%=\$131.25k), and 17% of replacement of all SCBA apparatus (\$290k*17%=\$50k). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan. |
| 64 | |
| 65 | |
| 66 | |
| 67 | HOSPITALITY TAX |
| 68 | NON-CAPITAL TOOLS & EQUIPMENT Annual provision for bunker gear (\$25,000) and hose & appliances (\$15,000) |
| 69 | CAPITAL OUTLAY FY22 incl replacement of 1 pickup truck (\$42k), replacement of 1 personal watercraft (\$14k), repl 1 utility vehicle/ATV w/ ambulatory pkg for beach patrol (\$25k) and a extrication tool for Station 2 (\$15k). Forecast periods = 10% of Fire Dept 10-yr cap plan. |
| 70 | |
| 71 | |
| 72 | |
| 73 | FIRE DEPARTMENT 1% FUND |
| 74 | BANK SERVICE CHARGES FD1% Fund |
| 75 | MEMBERSHIP AND DUES FD1% Fund |
| 76 | TELEPHONE/CABLE FD1% Fund |
| 77 | NON-CAPITAL TOOLS & EQUIPMENT FD1% Fund |
| 78 | UNIFORMS FD1% Fund |
| 79 | INSURANCE FD1% Fund |
| 80 | MISCELLANEOUS FD1% Fund |
| 81 | |
| 82 | |
| 83 | |
| 84 | STATE ACCOMMODATIONS TAX |
| 85 | DEBT SERVICE - PRINCIPAL Debt service for new 75' ladder truck |
| 86 | DEBT SERVICE - INTEREST Debt service for new 75' ladder truck |
| 87 | NON-CAPITAL TOOLS & EQUIPMENT |
| 88 | MAINT & SERVICE CONTRACTS |
| 89 | CONSTRUCTION IN PROGRESS |
| 90 | CAPITAL OUTLAY FY22 incl 25% of cost to replace pumper truck (\$525k*25%=\$131.25k), and 17% of replacement of all SCBA apparatus (\$290k*17%=\$50k). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan. |
| 91 | |
| 92 | |
| 93 | |
| 94 | |
| 95 | |
| 96 | |