

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	<b>DRAFT #1</b>	<b>CITY OF ISLE OF PALMS - MAYOR &amp; COUNCIL - EXPENDITURE DETAIL - ALL FUNDS</b>															
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																	
5		<b>GENERAL FUND - MAYOR &amp; COUNCIL</b>															
6	10-4010.5001	SALARIES & WAGES	17,000	17,000	17,000	17,000	17,000	17,000	17,000	-	17,000	-	17,000	17,000	17,000	17,000	17,000
7	10-4010.5004	FICA EXPENSE	1,301	1,301	1,184	1,299	1,301	1,299	1,299	-	1,301	-	1,301	1,301	1,301	1,301	1,301
8	10-4010.5005	RETIREMENT EXPENSE	1,272	1,053	2,345	1,901	2,815	2,178	2,485	-	1,580	(1,235)	3,155	3,155	3,155	3,155	3,155
9	10-4010.5006	GROUP HEALTH INSURANCE	42,633	72,222	88,857	91,178	100,143	45,138	92,042	-	96,719	(3,424)	101,555	106,633	111,964	117,563	117,563
10	10-4010.5007	WORKMEN'S COMPENSATION	399	379	375	360	456	228	377	-	456	-	467	456	456	456	456
11		<b>Subtotal MAYOR &amp; COUNCIL Wages &amp; Fringes</b>	<b>62,604</b>	<b>91,955</b>	<b>109,761</b>	<b>111,739</b>	<b>121,715</b>	<b>65,843</b>	<b>113,203</b>	<b>121,715</b>	<b>-</b>	<b>117,056</b>	<b>(4,659)</b>	<b>123,478</b>	<b>128,544</b>	<b>133,876</b>	<b>139,474</b>
12		<b>% Increase/(Decrease) from Prior Year</b>	<b>-5%</b>	<b>47%</b>	<b>19%</b>	<b>2%</b>	<b>11%</b>			<b>11%</b>		<b>-4%</b>		<b>5%</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>
13																	
14	10-4020.5010	PRINT AND OFFICE SUPPLIES	658	2,053	307	969	2,100	-	410	2,100	-	2,100	-	2,100	2,100	2,100	2,100
15	10-4020.5014	MEMBERSHIP AND DUES	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	10-4020.5015	MEETINGS AND SEMINARS	6,651	14,033	7,867	8,919	12,000	1,757	12,519	12,000	-	12,000	-	12,000	12,000	12,000	12,000
17	10-4020.5016	VEHICLE, FUEL & OIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	10-4020.5021	TELEPHONE/CABLE	2,977	2,719	2,597	2,354	3,000	1,177	2,797	3,000	-	3,000	-	3,000	3,000	3,000	3,000
19	10-4020.5062	INSURANCE	1,999	1,999	2,002	2,016	2,100	1,954	2,004	2,100	-	2,100	-	2,142	2,185	2,229	2,229
20	10-4020.5079	MISCELLANEOUS	4,504	4,448	4,242	4,398	4,500	4,477	4,448	5,000	500	4,500	-	4,500	4,500	4,500	4,500
21	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	2,319	21,801	2,429	1,163	-	-	2,031	-	-	-	-	-	-	-	-
22		<b>Subtotal MAYOR &amp; COUNCIL Operating Expense</b>	<b>19,158</b>	<b>47,053</b>	<b>19,444</b>	<b>19,819</b>	<b>23,700</b>	<b>9,365</b>	<b>24,209</b>	<b>24,200</b>	<b>500</b>	<b>23,700</b>	<b>-</b>	<b>23,742</b>	<b>23,785</b>	<b>23,829</b>	<b>23,829</b>
23		<b>% Increase/(Decrease) from Prior Year</b>	<b>-7%</b>	<b>146%</b>	<b>-59%</b>	<b>2%</b>	<b>22%</b>			<b>24%</b>		<b>-2%</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
24																	
25		<b>TOTAL GENERAL FUND MAYOR &amp; COUNCIL</b>	<b>81,762</b>	<b>139,008</b>	<b>129,205</b>	<b>131,559</b>	<b>145,415</b>	<b>75,208</b>	<b>137,412</b>	<b>145,915</b>	<b>500</b>	<b>140,756</b>	<b>(4,659)</b>	<b>147,220</b>	<b>152,329</b>	<b>157,705</b>	<b>163,303</b>
26		<b>% Increase/(Decrease) from Prior Year</b>	<b>-5%</b>	<b>70%</b>	<b>-7%</b>	<b>2%</b>	<b>13%</b>			<b>13%</b>		<b>-4%</b>		<b>5%</b>	<b>3%</b>	<b>4%</b>	<b>4%</b>

	V	W
1	<b>CITY OF ISLE OF PALMS - MAYOR &amp; COUNCIL - EXPENDITURE DETAIL - ALL FUNDS</b>	
2	NOTES	
3		
4		
5	<b>GENERAL FUND - MAYOR &amp; COUNCIL</b>	
6	SALARIES & WAGES	
7	FICA EXPENSE	FICA rate is 7.65%
8	RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
9	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
10	WORKERS' COMPENSATION	
11		
12		
13		
14	PRINT AND OFFICE SUPPLIES	
15	MEMBERSHIP AND DUES	
16	MEETINGS AND SEMINARS	MASC conferences and Statehouse meetings. Increased \$3,000 annually for Ways & Means & City Council security.
17	VEHICLE, FUEL & OIL	
18	TELEPHONE/CABLE	
19	INSURANCE	
20	MISCELLANEOUS	
21	CITIZENS & EMPLOYEE SERVICES	
22		
23		
24		
25		
26		

	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 - GENERAL GOVERNMENT AND BONDED DEBT SERVICE - 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		<b>GENERAL FUND - GENERAL GOVERNMENT</b>															
4																	
5	10-4110.5001	SALARIES & WAGES	420,062	476,309	439,439	403,495	407,277	188,909	392,325	380,000	(27,277)	422,496	15,219	433,058	443,885	454,982	466,357
6	10-4110.5002	OVERTIME WAGES	11,073	16,562	11,513	928	1,665	220	4,989	800	(865)	1,706	41	1,749	1,792	1,837	1,883
7	10-4110.5003	PART-TIME WAGES	337	619	-	-	-	-	-	-	-	-	-	-	-	-	-
8	10-4110.5004	FICA EXPENSE	31,385	36,086	33,425	30,217	31,284	14,209	29,562	29,131	(2,153)	32,451	1,167	33,263	34,094	34,947	35,820
9	10-4110.5005	RETIREMENT EXPENSE	51,332	62,907	60,564	58,531	67,721	29,429	54,382	63,060	(4,660)	74,490	6,769	80,700	82,718	84,786	86,905
10	10-4110.5006	GROUP HEALTH INSURANCE	32,743	44,251	39,371	36,630	38,828	15,767	36,788	38,828	-	34,659	(4,169)	36,392	38,212	40,122	42,128
11	10-4110.5007	WORKMEN'S COMPENSATION	5,247	4,330	4,261	(683)	4,577	1,790	4,239	4,577	-	4,732	155	4,850	4,972	5,096	5,223
12		<b>Subtotal GEN GOV'T Wages &amp; Fringes</b>	<b>552,178</b>	<b>641,064</b>	<b>588,573</b>	<b>529,118</b>	<b>551,352</b>	<b>250,324</b>	<b>522,285</b>	<b>516,397</b>	<b>(34,955)</b>	<b>570,534</b>	<b>19,182</b>	<b>590,012</b>	<b>605,672</b>	<b>621,769</b>	<b>638,317</b>
13		<b>% Increase/(Decrease) from Prior Year</b>	<b>14%</b>	<b>16%</b>	<b>-8%</b>	<b>-10%</b>	<b>-6%</b>			<b>-12%</b>		<b>10%</b>		<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
14																	
15	10-4120.5009	DEBT SERVICE - PRINCIPAL	518,000	526,000	536,000	555,000	752,990	-	536,000	834,000	81,010	799,000	46,010	808,000	690,000	699,000	757,000
16	10-4120.5010	PRINT AND OFFICE SUPPLIES	10,783	10,749	10,149	8,389	11,000	2,758	9,483	11,000	-	11,000	-	11,000	11,000	11,000	11,000
17	10-4120.5011	DEBT SERVICE - INTEREST	215,389	203,348	185,754	167,983	244,745	74,942	176,868	159,029	(85,716)	186,253	(58,492)	163,362	140,307	119,226	97,980
18	10-4120.5013	BANK SERVICE CHARGES	6,171	6,386	5,904	7,814	7,500	2,705	7,542	-	(7,500)	7,500	-	7,000	7,000	7,000	7,000
19	10-4120.5014	MEMBERSHIP AND DUES	5,734	5,714	5,344	4,981	5,985	2,500	5,787	5,985	-	5,985	-	5,985	5,985	5,985	5,985
20	10-4120.5015	MEETINGS AND SEMINARS	6,410	6,531	6,428	1,704	13,500	172	5,459	13,500	-	8,500	(5,000)	8,500	8,500	8,500	8,500
21	10-4120.5016	VEHICLE, FUEL & OIL	1,432	1,462	376	579	750	384	76	100	(650)	100	(650)	100	100	100	100
22	10-4120.5020	ELECTRIC AND GAS	3,673	4,683	3,628	4,231	4,700	2,559	4,282	4,700	-	4,700	-	4,700	4,700	4,700	4,700
23	10-4120.5021	TELEPHONE/CABLE	9,878	11,018	10,095	9,423	10,500	4,821	9,897	10,500	-	10,500	-	10,500	10,500	10,500	10,500
24	10-4120.5022	WATER AND SEWER	1,670	1,760	1,551	1,566	1,900	837	1,814	1,900	-	1,900	-	1,900	1,900	1,900	1,900
25	10-4120.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	209,000	209,000	198,000	198,000	198,000	198,000
26	10-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,075	1,233	1,038	552	1,250	-	614	1,250	-	1,000	(250)	1,250	1,250	1,250	-
27	10-4120.5026	MAINT & SERVICE CONTRACTS	23,021	25,104	22,691	28,922	42,000	17,385	24,981	42,000	-	28,000	(14,000)	28,000	28,000	28,000	28,000
28	10-4120.5027	MACHINE/EQUIPMENT REPAIR	-	69	-	-	500	-	-	500	-	500	-	500	500	500	500
29	10-4120.5044	CLEANING/SANITARY SUPPLY	1,758	1,623	1,732	2,149	1,800	688	1,823	1,800	-	2,000	200	2,000	2,000	2,000	2,000
30	10-4120.5049	MEDICAL AND LAB	446	554	452	680	600	241	304	600	-	600	-	600	600	600	600
31	10-4120.5061	ADVERTISING	6,972	3,850	9,354	4,716	6,000	2,882	9,875	6,000	-	6,000	-	6,000	6,000	6,000	6,000
32	10-4120.5062	INSURANCE	19,143	20,968	19,233	19,864	23,000	12,835	19,279	23,000	-	23,000	-	23,460	23,929	24,408	24,408
33	10-4120.5063	RENT AND LEASES	8,423	8,023	10,565	8,998	10,450	3,878	11,067	10,450	-	10,000	(450)	10,450	10,450	10,450	10,450
34	10-4120.5064	EMPLOYEE TRAINING	20,944	44,792	54,291	21,926	59,500	24,567	30,776	50,000	(9,500)	47,000	(12,500)	47,000	47,000	47,000	47,000
35	10-4120.5065	PROFESSIONAL SERVICES	27,334	38,489	66,251	64,181	127,000	54,693	83,264	127,000	-	68,000	(59,000)	68,000	68,000	68,000	68,000
36	10-4120.5067	CONTRACTED SERVICES	-	-	58,517	40,131	150,000	23,912	62,917	200,000	50,000	35,000	(115,000)	35,000	35,000	35,000	35,000
37	10-4120.5068	ELECTION EXPENSES	-	10,513	77	2,206	-	-	77	-	-	5,000	5,000	-	5,000	-	5,000
38	10-4120.5079	MISC. & CONTINGENCY EXP	12,169	16,390	19,087	16,937	14,000	3,158	15,906	14,000	-	19,000	5,000	19,000	19,000	19,000	19,000
39		<b>Subtotal GEN GOV'T Operating Expense</b>	<b>900,425</b>	<b>949,257</b>	<b>1,028,516</b>	<b>972,932</b>	<b>1,489,670</b>	<b>235,917</b>	<b>1,018,093</b>	<b>1,517,314</b>	<b>27,644</b>	<b>1,489,538</b>	<b>(132)</b>	<b>1,460,307</b>	<b>1,324,721</b>	<b>1,308,118</b>	<b>1,348,623</b>
40		<b>% Increase/(Decrease) from Prior Year</b>	<b>-4%</b>	<b>5%</b>	<b>8%</b>	<b>-5%</b>	<b>45%</b>			<b>48%</b>		<b>-2%</b>		<b>-2%</b>	<b>-9%</b>	<b>-1%</b>	<b>3%</b>
41																	
42		<b>TOTAL GENERAL FUND GEN GOV'T</b>	<b>1,452,603</b>	<b>1,590,321</b>	<b>1,617,089</b>	<b>1,502,050</b>	<b>2,041,022</b>	<b>486,241</b>	<b>1,540,378</b>	<b>2,033,710</b>	<b>(7,311)</b>	<b>2,060,072</b>	<b>19,050</b>	<b>2,050,319</b>	<b>1,930,394</b>	<b>1,929,888</b>	<b>1,986,940</b>
43		<b>% Increase/(Decrease) from Prior Year</b>	<b>2%</b>	<b>9%</b>	<b>2%</b>	<b>-7%</b>	<b>26%</b>			<b>26%</b>		<b>1%</b>		<b>0%</b>	<b>-6%</b>	<b>0%</b>	<b>3%</b>

V	W
1	<b>CITY OF ISLE OF PALMS - GENERAL GOVERNMENT - EXPENDITURE DETAIL - ALL FUNDS</b>
2	<b>NOTES</b>
3	
4	<b>GENERAL FUND - GENERAL GOVERNMENT</b>
5	SALARIES & WAGES DRAFT #1 of the FY22 salary budget includes the impacts of recapturing the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns) as recommended by the Personnel Committee, and the 2% FY21 budgeted merit pool that will be implemented retroactive to 1/1/21. This draft does not yet include a wage adjustment or merit pool for FY22 pending the results of the Wage & Comp Study currently underway. FY23-26 forecasts include a 2.5% merit pool.
6	OVERTIME WAGES Forecast increase is 2.5% per year
7	PART-TIME WAGES
8	FICA EXPENSE FICA rate is 7.65%
9	RETIREMENT EXPENSE SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
10	GROUP HEALTH INSURANCE PEBA rates + 5% increase on January 1
11	WORKMEN'S COMPENSATION Based on current SCMIT rates and forecasted salaries.
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13	
14	
15	DEBT SERVICE - PRINCIPAL 100% Debt service on Public Safety Building GO bond and \$3.5M Drainage Phase 3 GO Bond, 40% of debt service on Fire Station 2 GO bond and 60% of debt service on Recreation Center GO bond. Rec bond matures 6/1/23, FS2 bond matures 1/1/26.
16	PRINT AND OFFICE SUPPLIES
17	DEBT SERVICE - INTEREST 100% Debt service on Public Safety Building GO bond and \$3.5M Drainage Phase 3 GO Bond, 40% of debt service on Fire Station 2 GO bond and 60% of debt service on Recreation Center GO bond. Rec bond matures 6/1/23, FS2 bond matures 1/1/26.
18	BANK SERVICE CHARGES
19	MEMBERSHIP AND DUES
20	MEETINGS AND SEMINARS Includes SCCMA, ICMA, MASC and BS&A conferences.
21	VEHICLE, FUEL & OIL
22	ELECTRIC AND GAS
23	TELEPHONE/CABLE
24	WATER AND SEWER
25	IT EQUIP, SOFTWARE & SVCS New IT account. Includes City-wide VC3 contract (IT svcs (92k), website maint (7k), email (17k), security (18k), backups (23k)). Also Gen Govt Dept Timekeeping (2k) hardware replacements (4k), new agenda & video software (34k), Adobe DC (2k) and BS&A accounting software (11k)
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 City Hall recurring expenses for cleaning, pest control, hvac, stormwater/sol waste disp fees, pressure washing & elevator maint (\$10k), Tree Fund expenditures (\$15k only if needed), and misc provision as needed (\$3k). Prior years included IT software costs (BS&A, Adobe) that are now included in the new IT Equip, Software & Svcs account.
28	MACHINE/EQUIPMENT REPAIR
29	CLEANING/SANITARY SUPPLY
30	MEDICAL AND LAB
31	ADVERTISING Covers all advertising needs of the City - public notices, employment, license renewals, etc.
32	INSURANCE Forecast 2% annual increase each year
33	RENT AND LEASES City Hall copiers and postage meter. Timeclock rental moved to IT account
34	EMPLOYEE TRAINING Includes \$5,000 for City Hall employee training, \$2,000 for a safety program and \$40,000 for City-wide tuition reimbursement program
35	PROFESSIONAL SERVICES Incls annual audit fees (\$33k), Clerk to Council (\$20k), Flex benefits administration (\$1k), credit and background checks on new employees (\$3k), Codification updates and online searchable code (\$4k), drug tests & misc (\$7k). Assumes Strategic Planning and Compensation Study are completed in FY21 with no overflow into FY22.
36	CONTRACTED SERVICES Includes \$25,000 for grant writing services and \$10,000 general provision if needed. IT service contract previously budgeted here is now budgeted in the new IT Equip, software & svcs account.
37	ELECTION EXPENSES Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years
38	MISC. & CONTINGENCY EXP \$1,000 provision for donations to Chaplaincy or Bird Rescue when these services are rendered to the City, \$12,000 employee appreciation event, \$5,000 Farmers Mkt (offset by approx \$4,300 in vendor fee revenues) & \$1,000 miscellaneous.
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	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 - GENERAL GOVERNMENT AND BONDED DEBT SERVICE - 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																	
45		<b>CAPITAL PROJECTS FUND</b>															
46	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	20-4140.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	41,000	41,000	20,000	20,000	20,000	20,000
48	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMENT	35,030	8,539	1,714	1,888	5,000	-	2,531	5,000	-	2,000	(3,000)	2,000	2,000	2,000	2,000
49	20-4140.5026	MAINT & SERVICE CONTRACTS	15,124	244	11,259	1,693	12,163	1,172	4,053	12,163	-	12,163	-	12,163	12,163	12,163	24,326
50	20-4140.5065	PROFESSIONAL SERVICES	23,814	15,247	15,247	7,650	18,000	24,842	15,247	18,000	-	-	(18,000)	-	-	-	-
51	20-4140.5085	CAPITAL OUTLAY	19,689	184,334	-	-	295,000	-	-	-	(295,000)	720,000	425,000	16,000	33,000	55,000	30,000
52		<b>TOTAL</b>	<b>93,656</b>	<b>208,364</b>	<b>28,220</b>	<b>11,231</b>	<b>330,163</b>	<b>26,014</b>	<b>21,830</b>	<b>35,163</b>	<b>(295,000)</b>	<b>775,163</b>	<b>445,000</b>	<b>50,163</b>	<b>67,163</b>	<b>89,163</b>	<b>76,326</b>
53		<b>% Increase/(Decrease) from Prior Year</b>	<b>637%</b>	<b>122%</b>	<b>-86%</b>	<b>-60%</b>	<b>1070%</b>			<b>25%</b>		<b>2104%</b>		<b>-94%</b>	<b>34%</b>	<b>33%</b>	<b>-14%</b>
54																	
55		<b>MUNICIPAL ACCOMMODATIONS TAX</b>															
56	30-4120.5009	DEBT SERVICE - PRINCIPAL	64,000	68,000	72,000	82,000	84,000	-	72,000	84,000	-	84,000	-	84,000	-	-	-
57	30-4120.5011	DEBT SERVICE - INTEREST	9,038	7,963	6,821	5,611	4,234	2,117	6,216	4,234	0	2,822	(1,411)	1,411	-	-	-
58	30-4120.5013	BANK SERVICE CHARGES	75	20	-	-	-	-	-	-	-	-	-	-	-	-	-
59	30-4120.5020	ELECTRIC AND GAS	404	388	317	309	400	163	335	400	-	400	-	400	400	400	400
60	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	30-4120.5026	MAINT & SERVICE CONTRACTS	15,422	12,672	9,425	13,878	26,500	8,746	23,020	26,500	-	26,500	-	26,500	26,500	26,500	26,500
62	30-4120.5054	STREET SIGNS	14,516	23,133	23,306	3,483	15,000	14,531	9,525	15,000	-	20,000	5,000	20,000	20,000	20,000	20,000
63	30-4120.5061	ADVERTISING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	30-4120.5065	PROFESSIONAL SERVICES	510	383	-	-	10,560	-	-	10,560	-	15,000	4,440	15,000	15,000	15,000	15,000
65	30-4120.5079	MISCELLANEOUS	16,190	15,746	9,967	9,926	16,000	6,443	9,659	16,000	-	16,000	-	16,000	16,000	16,000	16,000
66	30-4120.5085	CAPITAL OUTLAY	19,969	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67		<b>TOTAL</b>	<b>140,124</b>	<b>128,304</b>	<b>121,835</b>	<b>115,207</b>	<b>156,694</b>	<b>32,000</b>	<b>120,755</b>	<b>156,694</b>	<b>0</b>	<b>164,722</b>	<b>8,029</b>	<b>163,311</b>	<b>77,900</b>	<b>77,900</b>	<b>77,900</b>
68		<b>% Increase/(Decrease) from Prior Year</b>	<b>15%</b>	<b>-8%</b>	<b>-5%</b>	<b>-5%</b>	<b>29%</b>			<b>29%</b>		<b>5%</b>		<b>-1%</b>	<b>-52%</b>	<b>0%</b>	<b>0%</b>
69																	
70		<b>HOSPITALITY TAX</b>															
71	35-4120.5009	DEBT SERVICE - PRINCIPAL	108,000	111,000	117,000	123,000	129,000	-	117,000	129,000	-	135,000	6,000	144,000	150,000	159,000	165,000
72	35-4120.5011	DEBT SERVICE - INTEREST	17,087	23,180	21,094	18,894	16,582	8,291	19,994	16,582	0	14,156	(2,425)	11,618	8,911	6,091	3,102
73		<b>TOTAL</b>	<b>125,087</b>	<b>134,180</b>	<b>138,094</b>	<b>141,894</b>	<b>145,582</b>	<b>8,291</b>	<b>136,994</b>	<b>145,582</b>	<b>0</b>	<b>149,156</b>	<b>3,575</b>	<b>155,618</b>	<b>158,911</b>	<b>165,091</b>	<b>168,102</b>
74		<b>% Increase/(Decrease) from Prior Year</b>	<b>-22%</b>	<b>7%</b>	<b>3%</b>	<b>3%</b>	<b>5%</b>			<b>5%</b>		<b>2%</b>		<b>4%</b>	<b>2%</b>	<b>4%</b>	<b>2%</b>
75																	
76		<b>STATE ACCOMMODATIONS TAX</b>															
77	50-4120.5013	BANK SERVICE CHARGES	75	34	-	-	-	-	-	-	-	-	-	-	-	-	-
78	50-4120.5022	WATER AND SEWER	407	740	259	323	600	103	440	600	-	600	-	600	600	600	600
79	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	1,917	-	-	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
80	50-4120.5061	ADVERTISING	5,895	795	-	4,000	-	-	-	-	-	-	-	-	-	-	-
81	50-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	50-4120.5077	PROGRAMS/SPONSORSHIPS	38,479	46,436	53,493	44,855	42,500	-	64,988	42,500	-	85,000	42,500	85,000	85,000	85,000	85,000
83	50-4120.5079	MISCELLANEOUS	212	114	-	35	1,000	-	110	1,000	-	1,000	-	1,000	1,000	1,000	1,000
84	50-4120.5085	CAPITAL OUTLAY	6,076	4,084	-	-	-	-	35	-	-	-	-	-	-	-	-
85	50-4120.5090	TOURISM PROMOTION EXP	566,446	579,048	623,679	523,908	474,713	6,201	368,639	613,503	138,790	674,123	199,410	687,085	700,307	713,793	727,549
86		<b>TOTAL</b>	<b>617,589</b>	<b>633,168</b>	<b>677,431</b>	<b>573,120</b>	<b>519,813</b>	<b>6,304</b>	<b>434,213</b>	<b>658,603</b>	<b>138,790</b>	<b>761,723</b>	<b>241,910</b>	<b>774,685</b>	<b>787,907</b>	<b>801,393</b>	<b>815,149</b>
87		<b>% Increase/(Decrease) from Prior Year</b>	<b>8%</b>	<b>3%</b>	<b>7%</b>	<b>-15%</b>	<b>-23%</b>			<b>-3%</b>		<b>16%</b>		<b>2%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>
88																	

	V	W
1	<b>CITY OF ISLE OF PALMS - GENERAL GOVERNMENT - EXPENDITURE DETAIL - ALL FUNDS</b>	
2	<b>NOTES</b>	
44		
45	<b>CAPITAL PROJECTS FUND</b>	
46	BANK SERVICE CHARGES	
47	IT EQUIP, SOFTWARE & SVCS	New IT account. Includes one time costs for backup servers (7k), security monitoring servers (6k), system server replacements (2k) and AV system for Council Chambers (25k)
48	NON-CAPITAL TOOLS & EQUIPMENT	Provision for City Hall and Council Chamber furniture as needed
49	MAINT & SERVICE CONTRACTS	Building maintenance contingency to proactively address issues as needed. Equals 1% (FY22-25) or 2% (FY26+) of City Hall building insured value. Split 50/50 Gen Govt/Building
50	PROFESSIONAL SERVICES	City-wide Microsoft Office 365 previously budgeted here is now budgeted in the new IT Equip, Software & Svcs account
51	CAPITAL OUTLAY	FY22 incl two FEMA flood mitigation projects related it island residences (\$453k and \$267k, both 100% offset with grants). Forecast periods = 100% of Gen Govt capital needs per the 10-yr plan.
52		
53		
54		
55	<b>MUNICIPAL ACCOMMODATIONS TAX</b>	
56	DEBT SERVICE - PRINCIPAL	40% of Debt service on Recreation Center GO bond. Maturity date is 6/1/23
57	DEBT SERVICE - INTEREST	40% of Bank service on Recreation Center GO bond. Maturity date is 6/1/23
58	BANK SERVICE CHARGES	
59	ELECTRIC AND GAS	
60	NON-CAPITAL TOOLS & EQUIPMENT	
61	MAINT & SERVICE CONTRACTS	Provision to trim roadside palm trees (\$8,500) and install or refinish approx 3 streetprint crosswalks @ \$6,000 each
62	STREET SIGNS	Parking management replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.
63	ADVERTISING	
64	PROFESSIONAL SERVICES	Provision for professional services related to parking management
65	MISCELLANEOUS	
66	CAPITAL OUTLAY	
67		
68		
69		
70	<b>HOSPITALITY TAX</b>	
71	DEBT SERVICE - PRINCIPAL	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
72	DEBT SERVICE - INTEREST	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
73		
74		
75		
76	<b>STATE ACCOMMODATIONS TAX</b>	
77	BANK SERVICE CHARGES	
78	WATER AND SEWER	Irrigation at Breach Inlet sign
79	NON-CAPITAL TOOLS & EQUIPMENT	Add/replace/maintain benches, etc at Carmen R Bunch and Leola Hanbury parks
80	ADVERTISING	
81	PROFESSIONAL SERVICES	
82	PROGRAMS/SPONSORSHIPS	Provision for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (\$35,000). In FY21 the Committee provision was reduced to \$25k & the 2020 Fireworks show was canceled due to Covid19.
83	MISCELLANEOUS	
84	CAPITAL OUTLAY	
85	TOURISM PROMOTION EXP	SC State Law provides that 30% of State Atax Revenues be transferred to an organization which has an ongoing tourism promotion program. The City's designee is the Charleston CVB. Also includes Tshirts for web promo & IOP website maint. FY20 and FY21 expense impacted by declining State Atax revenues due to COVID 19
86		
87		
88		

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	<b>DRAFT #1</b>	<b>CITY OF ISLE OF PALMS - GENERAL GOVERNMENT AND BONDED DEBT SERVICE - EXPENDITURE DETAIL - ALL FUNDS</b>															
2	<b>GL Number</b>	<b>Description</b>	<b>ACTUAL FY17</b>	<b>ACTUAL FY18</b>	<b>ACTUAL FY19</b>	<b>ACTUAL FY20</b>	<b>BUDGET FY21</b>	<b>YTD As Of 12/31/2020 (6 MOS)</b>	<b>Jan-Dec 2020 (12 MOS)</b>	<b>FORECAST FY21</b>	<b>INCREASE/ (DECREASE) IN FY21 BUDGET</b>	<b>BUDGET FY22</b>	<b>INCREASE/ (DECREASE) IN FY22 BUD</b>	<b>FORECAST FY23</b>	<b>FORECAST FY24</b>	<b>FORECAST FY25</b>	<b>FORECAST FY26</b>
89	<b>DISASTER RECOVERY FUND</b>																
90	60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	60-4120.5045	STORM PREPARATION/CLEANUP	197,674	355,354	21,341	38,890	10,000	-	40,263	-	(10,000)	10,000	-	10,000	10,000	10,000	10,000
92	60-4120.5058	HURRICANE BUILDING COSTS	4,850	403	-	-	-	-	-	-	-	-	-	-	-	-	-
93	60-4120.5065	PROFESSIONAL SERVICES	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-
94	60-4120.5079	MISCELLANEOUS	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-
95		<b>TOTAL</b>	<b>202,524</b>	<b>355,757</b>	<b>26,341</b>	<b>43,890</b>	<b>10,000</b>	<b>-</b>	<b>40,263</b>	<b>-</b>	<b>(10,000)</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
96		<b>% Increase/(Decrease) from Prior Year</b>	<b>2255%</b>	<b>76%</b>	<b>-93%</b>	<b>67%</b>	<b>-62%</b>			<b>-100%</b>				<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
97																	
98	<b>AISLE OF PALMS FUND</b>																
99	66-4120.5013	BANK SERVICE CHARGES	46	16	-	-	-	-	-	-	-	-	-	-	-	-	-
100	66-4120.5026	MAINT & SERVICE CONTRACTS	6,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	66-4120.5077	PROGRAMS/SPONSORSHIPS	1,144	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	66-4120.5085	CAPITAL OUTLAY	-	18,372	-	-	-	-	-	-	-	-	-	-	-	-	-
103		<b>TOTAL</b>	<b>7,940</b>	<b>18,388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
104		<b>% Increase/(Decrease) from Prior Year</b>	<b>278%</b>	<b>132%</b>	<b>-100%</b>		<b>-100%</b>			<b>-100%</b>							
105																	
106	<b>GRAND TOTAL GENERAL GOVERNMENT</b>		<b>2,639,523</b>	<b>3,068,482</b>	<b>2,609,009</b>	<b>2,387,392</b>	<b>3,203,273</b>	<b>558,850</b>	<b>2,294,433</b>	<b>3,029,752</b>	<b>(173,521)</b>	<b>3,920,837</b>	<b>717,564</b>	<b>3,204,097</b>	<b>3,032,275</b>	<b>3,073,435</b>	<b>3,134,417</b>
107		<b>% Increase/(Decrease) from Prior Year</b>	<b>15%</b>	<b>16%</b>	<b>-15%</b>	<b>-8%</b>	<b>23%</b>			<b>16%</b>		<b>29%</b>		<b>-18%</b>	<b>-5%</b>	<b>1%</b>	<b>2%</b>

	V	W
1	CITY OF ISLE OF PALMS - <b>GENERAL GOVERNMENT</b> - EXPENDITURE DETAIL - ALL FUNDS	
2	NOTES	
3		
89	<b>DISASTER RECOVERY FUND</b>	
90	BANK SERVICE CHARGES	
91	STORM PREPARATION/CLEANUP	Only if needed
92	HURRICANE BUILDING COSTS	
93	PROFESSIONAL SERVICES	
94	MISCELLANEOUS	
95		
96		
97		
98	<b>AISLE OF PALMS FUND</b>	Aisle of Palms Fund closed
99	BANK SERVICE CHARGES	
100	MAINT & SERVICE CONTRACTS	
101	PROGRAMS/SPONSORSHIPS	
102	CAPITAL OUTLAY	
103		
104		
105		
106		
107		



	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 - BUILDING & PLANNING 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
4	<b>GENERAL FUND - BUILDING DEPT</b>																
5	10-4710.5001	SALARIES & WAGES	240,650	244,862	244,015	247,287	241,181	120,038	252,278	241,181	-	249,455	8,274	255,691	262,084	268,636	275,352
6	10-4710.5002	OVERTIME WAGES	354	559	65	491	574	216	209	574	-	588	14	603	618	633	649
7	10-4710.5004	FICA EXPENSE	17,742	17,801	17,661	18,119	18,494	8,904	18,225	18,494	-	19,128	634	19,606	20,097	20,599	21,114
8	10-4710.5005	RETIREMENT EXPENSE	28,179	31,237	33,074	35,849	40,035	18,711	35,412	40,035	-	43,908	3,873	47,568	48,757	49,976	51,226
9	10-4710.5006	GROUP HEALTH INSURANCE	34,279	40,790	42,034	41,180	40,751	19,713	43,281	43,281	2,530	40,413	(338)	42,434	44,555	46,783	49,122
10	10-4710.5007	WORKMEN'S COMPENSATION	2,815	2,227	2,183	2,722	2,703	1,362	2,121	2,703	-	2,822	119	2,893	2,965	3,039	3,115
11		<b>Subtotal BUILDING DEPT Wages &amp; Fringes</b>	<b>324,018</b>	<b>337,476</b>	<b>339,031</b>	<b>345,649</b>	<b>343,738</b>	<b>168,944</b>	<b>351,526</b>	<b>346,268</b>	<b>2,530</b>	<b>356,314</b>	<b>12,576</b>	<b>368,795</b>	<b>379,076</b>	<b>389,666</b>	<b>400,578</b>
12		<b>% Increase/(Decrease) from Prior Year</b>	<b>4%</b>	<b>4%</b>	<b>0%</b>	<b>2%</b>	<b>1%</b>			<b>2%</b>		<b>3%</b>		<b>4%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
14	10-4720.5010	PRINT AND OFFICE SUPPLIES	9,979	10,198	12,811	9,562	10,000	2,214	12,307	10,000	-	10,000	-	10,000	10,000	10,000	10,000
15	10-4720.5014	MEMBERSHIP AND DUES	662	794	238	204	1,000	162	229	1,000	-	1,000	-	1,000	1,000	1,000	1,000
16	10-4720.5015	MEETINGS AND SEMINARS	15	495	213	24	500	206	134	500	-	500	-	500	500	500	500
17	10-4720.5016	VEHICLE, FUEL & OIL	3,890	4,324	3,888	3,220	4,500	1,555	4,022	4,500	-	4,500	-	4,500	4,500	4,500	4,500
18	10-4720.5017	VEHICLE MAINTENANCE	221	621	3	166	1,000	-	3	1,000	-	1,000	-	1,000	1,000	1,000	1,000
19	10-4720.5020	ELECTRIC AND GAS	3,673	4,683	3,628	4,231	4,500	2,559	4,282	5,000	500	5,000	500	5,000	5,000	5,000	5,000
20	10-4720.5021	TELEPHONE/CABLE	5,395	5,054	4,995	4,311	5,000	3,032	4,703	5,500	500	5,500	500	5,500	5,500	5,500	5,500
21	10-4720.5022	WATER AND SEWER	1,480	1,580	1,371	1,374	1,600	741	1,598	1,600	-	1,600	-	1,600	1,600	1,600	1,600
22	10-4720.5024	IT EQUP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	23,000	23,000	23,000	23,000	23,000	23,000
23	10-4720.5025	NON-CAPITAL TOOLS & EQUIPMENT	38	200	128	500	1,700	34	290	1,700	-	1,000	(700)	1,700	1,700	1,700	1,700
24	10-4720.5026	MAINT & SERVICE CONTRACTS	7,436	9,035	7,948	21,131	21,000	21,103	22,123	21,000	-	21,000	-	21,000	21,000	21,000	21,000
25	10-4720.5027	MACHINE/EQUIPMENT REPAIR	-	69	-	-	500	-	-	500	-	500	-	500	500	500	500
26	10-4720.5041	UNIFORMS	362	262	362	293	500	62	362	500	-	500	-	500	500	500	500
27	10-4720.5044	CLEANING/SANITARY SUPPLY	417	398	475	708	500	191	573	500	-	500	-	500	500	500	500
28	10-4720.5049	MEDICAL AND LAB	121	71	35	139	100	-	52	100	-	100	-	100	100	100	100
29	10-4720.5062	INSURANCE	8,704	8,769	8,718	8,673	9,000	4,708	8,672	9,000	-	9,000	-	9,180	9,364	9,551	9,551
30	10-4720.5063	RENT AND LEASES	464	574	443	1,101	1,500	436	852	1,500	-	700	(800)	1,500	1,500	1,500	1,500
31	10-4720.5064	EMPLOYEE TRAINING	1,612	1,077	793	90	2,000	90	883	1,500	(500)	2,000	-	2,000	2,000	2,000	2,000
32	10-4720.5065	PROFESSIONAL SERVICES	6,187	5,444	3,740	9,077	12,300	3,910	(11,698)	12,300	-	12,300	-	12,300	12,300	12,300	12,300
33	10-4720.5079	MISC. & CONTINGENCY EXP	311	497	371	418	500	34	382	500	-	500	-	500	500	500	500
34		<b>Subtotal BUILD DEPT Operating Expense</b>	<b>50,966</b>	<b>54,146</b>	<b>50,158</b>	<b>65,222</b>	<b>77,700</b>	<b>41,036</b>	<b>49,769</b>	<b>78,200</b>	<b>500</b>	<b>100,200</b>	<b>22,500</b>	<b>101,880</b>	<b>102,064</b>	<b>102,251</b>	<b>102,251</b>
35		<b>% Increase/(Decrease) from Prior Year</b>	<b>3%</b>	<b>6%</b>	<b>-7%</b>	<b>30%</b>	<b>55%</b>			<b>56%</b>		<b>28%</b>		<b>2%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
36		<b>TOTAL GENERAL FUND BUILD DEPT</b>	<b>374,984</b>	<b>391,621</b>	<b>389,190</b>	<b>410,871</b>	<b>421,438</b>	<b>209,980</b>	<b>401,296</b>	<b>424,468</b>	<b>3,030</b>	<b>456,514</b>	<b>35,076</b>	<b>470,675</b>	<b>481,139</b>	<b>491,917</b>	<b>502,829</b>
37		<b>% Increase/(Decrease) from Prior Year</b>	<b>4%</b>	<b>4%</b>	<b>-1%</b>	<b>6%</b>	<b>8%</b>			<b>9%</b>		<b>8%</b>		<b>3%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>
39	<b>CAPITAL PROJECTS FUND</b>																
40	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMENT	320	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	20-4740.5026	MAINT & SERVICE CONTRACTS	-	-	(9)	-	12,163	1,172	(9)	12,163	(0)	12,163	(0)	12,163	12,163	12,163	24,326
42	20-4740.5085	CAPITAL OUTLAY	-	26,191	-	-	-	-	828	-	-	-	-	16,000	-	38,000	-
43		<b>TOTAL</b>	<b>320</b>	<b>26,191</b>	<b>(9)</b>	<b>-</b>	<b>12,163</b>	<b>1,172</b>	<b>819</b>	<b>12,163</b>	<b>(0)</b>	<b>12,163</b>	<b>(0)</b>	<b>28,163</b>	<b>12,163</b>	<b>50,163</b>	<b>24,326</b>
44		<b>% Increase/(Decrease) from Prior Year</b>	<b>-99%</b>	<b>8092%</b>	<b>-100%</b>	<b>-100%</b>	<b>-132163%</b>			<b>-132162%</b>		<b>0%</b>		<b>132%</b>	<b>-57%</b>	<b>312%</b>	<b>-52%</b>
46	<b>HOSPITALITY TAX FUND</b>																
47	35-4720.5010	PRINT AND OFFICE SUPPLIES	286	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	35-4720.5013	BANK SERVICE CHARGES	75	16	-	-	-	-	-	-	-	-	-	-	-	-	-
49		<b>TOTAL</b>	<b>361</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
50		<b>% Increase/(Decrease) from Prior Year</b>	<b>-9%</b>	<b>-96%</b>	<b>-100%</b>												
52	<b>GRAND TOTAL BUILDING DEPARTMENT</b>		<b>375,665</b>	<b>417,828</b>	<b>389,180</b>	<b>410,871</b>	<b>433,601</b>	<b>211,152</b>	<b>402,114</b>	<b>436,631</b>	<b>3,030</b>	<b>468,677</b>	<b>35,076</b>	<b>498,838</b>	<b>493,302</b>	<b>542,080</b>	<b>527,154</b>
53	<b>% Increase/(Decrease) from Prior Year</b>		<b>-4%</b>	<b>11%</b>	<b>-7%</b>	<b>6%</b>	<b>11%</b>			<b>12%</b>		<b>7%</b>		<b>6%</b>	<b>-1%</b>	<b>10%</b>	<b>-3%</b>

V		W	
1	<b>CITY OF ISLE OF PALMS - BUILDING &amp; PLANNING DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS</b>		
2	NOTES		
4	<b>GENERAL FUND - BUILDING DEPT</b>		
5	SALARIES & WAGES	DRAFT #1 of the FY22 salary budget includes the impacts of recapturing the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns) as recommended by the Personnel Committee, and the 2% FY21 budgeted merit pool that will be implemented retroactive to 1/1/21. This draft does not yet include a wage adjustment or merit pool for FY22 pending the results of the Wage & Comp Study currently underway. FY23-26 forecasts include a 2.5% merit pool.	
6	OVERTIME WAGES	Forecast increase is 2.5% per year	
7	FICA EXPENSE	FICA rate is 7.65%	
8	RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26	
9	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1	
10	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.	
11			
12			
14	PRINT AND OFFICE SUPPLIES		
15	MEMBERSHIP AND DUES		
16	MEETINGS AND SEMINARS		
17	VEHICLE, FUEL & OIL		
18	VEHICLE MAINTENANCE		
19	ELECTRIC AND GAS		
20	TELEPHONE/CABLE		
21	WATER AND SEWER		
22	IT EQUIP, SOFTWARE & SVCS	New IT account. Incls Building Dept timekeeping (1k), STR Helper short term rental compliance software (20k) and hardware replacements (2k)	
23	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	
24	MAINT & SERVICE CONTRACTS	Includes \$13,500 for STR Helper software contract for managing short-term rentals	
25	MACHINE/EQUIPMENT REPAIR		
26	UNIFORMS		
27	CLEANING/SANITARY SUPPLY		
28	MEDICAL AND LAB		
29	INSURANCE		
30	RENT AND LEASES	Copier rental. Timeclock rental moved to IT account	
31	EMPLOYEE TRAINING		
32	PROFESSIONAL SERVICES	Software support (\$3,000), flood letter (\$2,000) BOZA & Plan Commission legal/prof svcs (\$2,500, \$1,000 of which is training), services requested by the Planning Comm (\$3,000), GIS subscription (\$1,800).	
33	MISC. & CONTINGENCY EXP		
34			
35			
36			
37			
39	<b>CAPITAL PROJECTS FUND</b>		
40	NON-CAPITAL TOOLS & EQUIPMENT		
41	MAINT & SERVICE CONTRACTS	Building maintenance contingency to proactively address issues as needed - calculated as 1% (FY21) or 2% (FY22-25) of City Hall building insured value. Split 50/50 Gen Govt/Building	
42	CAPITAL OUTLAY	Forecast periods = 100% of Building Dept needs per the 10-yr plan.	
43			
44			
45			
46	<b>HOSPITALITY TAX FUND</b>		
47	PRINT AND OFFICE SUPPLIES		
48	BANK SERVICE CHARGES		
49			
50			
51			
52			
53			

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	<b>DRAFT #1</b>	<b>CITY OF ISLE OF PALMS - COURT - EXPENDITURE DETAIL - ALL FUNDS</b>															
2	<b>GL Number</b>	<b>Description</b>	<b>ACTUAL FY17</b>	<b>ACTUAL FY18</b>	<b>ACTUAL FY19</b>	<b>ACTUAL FY20</b>	<b>BUDGET FY21</b>	<b>YTD As Of 12/31/2020 (6 MOS)</b>	<b>Jan-Dec 2020 (12 MOS)</b>	<b>FORECAST FY21</b>	<b>INCREASE/ (DECREASE) IN FY21 BUDGET</b>	<b>BUDGET FY22</b>	<b>INCREASE/ (DECREASE) IN FY22 BUD</b>	<b>FORECAST FY23</b>	<b>FORECAST FY24</b>	<b>FORECAST FY25</b>	<b>FORECAST FY26</b>
3																	
4	<b>GENERAL FUND COURT</b>																
5	10-4910.5001	SALARIES & WAGES	63,473	67,225	68,085	69,384	69,418	34,380	68,873	69,418	-	71,822	2,404	73,618	75,458	77,344	79,278
6	10-4910.5002	OVERTIME WAGES	7,426	5,344	2,040	1,702	1,576	685	2,256	1,576	-	1,615	39	1,655	1,697	1,739	1,783
7	10-4910.5003	PART-TIME SALARIES	15,441	15,442	16,641	15,041	16,500	7,500	15,000	16,500	-	16,500	-	16,500	16,500	16,500	16,500
8	10-4910.5004	FICA EXPENSE	6,502	6,503	6,551	6,416	6,693	3,134	6,528	6,693	-	6,880	187	7,021	7,165	7,312	7,463
9	10-4910.5005	RETIREMENT EXPENSE	9,902	10,814	11,764	12,468	14,489	6,623	12,074	15,364	875	15,793	1,304	17,033	17,382	17,740	18,107
10	10-4910.5006	GROUP HEALTH INSURANCE	6,135	6,248	6,472	6,664	6,792	3,313	6,639	6,792	-	6,792	-	7,132	7,488	7,863	8,256
11	10-4910.5007	WORKMEN'S COMPENSATION	248	231	207	221	287	104	173	287	-	297	10	304	312	320	328
12		<b>Subtotal Wages &amp; Fringes</b>	<b>109,127</b>	<b>111,807</b>	<b>111,761</b>	<b>111,896</b>	<b>115,755</b>	<b>55,739</b>	<b>111,543</b>	<b>116,630</b>	<b>875</b>	<b>119,699</b>	<b>3,944</b>	<b>123,263</b>	<b>126,002</b>	<b>128,819</b>	<b>131,715</b>
13		<b>% Increase/(Decrease) from Prior Year</b>	<b>3%</b>	<b>2%</b>	<b>0%</b>	<b>0%</b>	<b>4%</b>			<b>4%</b>		<b>3%</b>		<b>3%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>
14																	
15	10-4920.5010	PRINT AND OFFICE SUPPLIES	3,873	4,072	4,565	3,426	4,000	998	3,370	4,000	-	4,000	-	4,000	4,000	4,000	4,000
16	10-4920.5014	MEMBERSHIP AND DUES	82	107	93	74	150	7	84	150	-	150	-	150	150	150	150
17	10-4920.5015	MEETINGS AND SEMINARS	684	228	563	512	700	-	890	700	-	700	-	700	700	700	700
18	10-4920.5021	TELEPHONE/CABLE	3,816	3,923	4,124	3,409	4,300	1,757	3,810	4,300	-	4,000	(300)	4,000	4,000	4,000	4,000
19	10-4920.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	5,250	5,250	5,250	5,250	5,250	5,250
20	10-4920.5025	NON-CAPITAL TOOLS & EQUIPMENT	614	2,024	754	624	800	514	190	800	-	800	-	800	800	800	800
21	10-4920.5026	MAINT & SERVICE CONTRACTS	3,480	3,475	5,079	4,511	5,000	1,898	5,208	5,000	-	5,000	-	5,000	5,000	5,000	5,000
22	10-4920.5027	MACHINE/EQUIPMENT REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	10-4920.5062	INSURANCE	566	576	589	669	800	369	600	800	-	800	-	816	832	849	849
24	10-4920.5064	EMPLOYEE TRAINING	1,193	1,398	1,802	376	1,500	-	1,218	1,500	-	1,500	-	1,500	1,500	1,500	1,500
25	10-4920.5065	PROFESSIONAL SERVICES	98,959	127,954	74,912	78,740	90,000	55,372	76,607	90,000	-	90,000	-	90,000	90,000	90,000	90,000
26	10-4920.5079	MISC. & CONTINGENCY	509	831	842	267	850	25	229	850	-	850	-	850	850	850	850
27		<b>Subtotal Operating Expense</b>	<b>113,777</b>	<b>144,590</b>	<b>93,323</b>	<b>92,608</b>	<b>108,100</b>	<b>60,939</b>	<b>92,207</b>	<b>108,100</b>	<b>-</b>	<b>113,050</b>	<b>4,950</b>	<b>113,066</b>	<b>113,082</b>	<b>113,099</b>	<b>113,099</b>
28		<b>% Increase/(Decrease) from Prior Year</b>	<b>-40%</b>	<b>27%</b>	<b>-35%</b>	<b>-1%</b>	<b>16%</b>			<b>16%</b>		<b>5%</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
29																	
30		<b>TOTAL GENERAL FUND COURT</b>	<b>222,904</b>	<b>256,397</b>	<b>205,083</b>	<b>204,504</b>	<b>223,855</b>	<b>116,678</b>	<b>203,750</b>	<b>224,730</b>	<b>875</b>	<b>232,749</b>	<b>8,894</b>	<b>236,329</b>	<b>239,084</b>	<b>241,917</b>	<b>244,814</b>
31		<b>% Increase/(Decrease) from Prior Year</b>	<b>-25%</b>	<b>15%</b>	<b>-20%</b>	<b>0%</b>	<b>9%</b>			<b>10%</b>		<b>4%</b>		<b>2%</b>	<b>1%</b>	<b>1%</b>	<b>1%</b>

	V	W
1	<b>CITY OF ISLE OF PALMS - COURT - EXPENDITURE DETAIL - ALL FUNDS</b>	
2	<b>NOTES</b>	
4	<b>GENERAL FUND COURT</b>	
5	SALARIES & WAGES	DRAFT #1 of the FY22 salary budget includes the impacts of recapturing the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns) as recommended by the Personnel Committee, and the 2% FY21 budgeted merit pool that will be implemented retroactive to 1/1/21. This draft does not yet include a wage adjustment or merit pool for FY22 pending the results of the Wage & Comp Study currently underway. FY23-26 forecasts include a 2.5% merit pool.
6	OVERTIME WAGES	Forecast increase is 2.5% per year
7	PART-TIME SALARIES	Includes \$1500 for fill-in Judge if needed
8	FICA EXPENSE	FICA rate is 7.65%
9	RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
10	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
11	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
12		
13		
14		
15	PRINT AND OFFICE SUPPLIES	
16	MEMBERSHIP AND DUES	
17	MEETINGS AND SEMINARS	
18	TELEPHONE/CABLE	Phone and internet service
19	IT EQUIP, SOFTWARE & SVCS	New IT account. Incls Court jury selection software (3k), court LawTrac software (1.25k) and hardware replacements (1k)
20	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
21	MAINT & SERVICE CONTRACTS	Includes software maintenance on Court JEMS system
22	MACHINE/EQUIPMENT REPAIR	
23	INSURANCE	
24	EMPLOYEE TRAINING	
25	PROFESSIONAL SERVICES	Includes most legal fees for the City and Court security
26	MISC. & CONTINGENCY	
27		
28		
29		
30		
31		