



**Administration Committee
4:30 p.m., Thursday, April 4, 2024
City Hall Council Chambers
1207 Palm Boulevard, Isle of Palms, SC**

Public Comment:

Citizens who wish to speak during the meeting must email their first and last name, address and topic to Nicole DeNeane, City Clerk, at nicoled@iop.net no later than 3:00 p.m. the day before the meeting. Citizens may also provide written public comment here: <https://www.iop.net/public-comment-form>

Agenda

- 1. Call to order and acknowledgement that the press and the public have been duly notified of the meeting in accordance with the Freedom of Information Act.**
- 2. Citizen's Comments** – All comments have a time limit of three (3) minutes.
- 3. Approval of previous meeting's minutes** – March 7, 2024
- 4. Old Business**
 - a. Discussion of City Code section 5-4-138 (d) which regulates placement of political signs in the public right-of-way
 - b. Review of FY25 operational budget for Mayor and Council, General Government, Building and Court
- 5. New Business**
- 6. Miscellaneous Business** – Next meeting date: 4:30 p.m. May 2, 2024
- 7. Adjournment**



**Administration Committee Meeting
Thursday, March 7, 2024, 4:30pm
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

MINUTES

1. Call to Order

Present: Council members Bogosian, Campsen, and Carroll

Staff Present: Administrator Fragoso, Director Kerr, Director Hamilton

2. Approval of Previous Meetings' Minutes

Council Member Campsen noted an extra word at the bottom of page 1 of the minutes and said that she had spoken to citizens who were in favor of limiting political signage in Item B on page 2.

MOTION: Council Member Bogosian made a motion to the minutes as amended. Council Member Carroll seconded the motion. The motion passed unanimously.

4. Citizen's Comments – none

5. Old Business

A. Interviews of applicants for Accommodation Tax Advisory Committee vacancy

Committee members interviewed Margaret Miller for the vacancy on the ATAX Committee. Ms. Miller previously served on the Committee from 2005-2020. She would like to see the ATAX funds used in a productive way for residents and tourists. When asked about the 30% funds for tourism promotion, Ms. Miller said it is worth looking at another vendor to make sure the City is getting the most out of their tax dollars.

The Committee then interviewed Mr. Rod Turnage for the ATAX vacancy. Mr. Turnage is interested in how the State dictates the use of ATAX monies. He owns a property management company and would like to serve the community. He believes his past work experience of gathering consensus and keeping people "rowing in the same direction" would be helpful to the Committee. He would like to see tourism advertising focused on families. Mr. Turnage is currently the Chamber of Commerce President, a role he will serve in for 9 more months.

Committee members discussed the candidates, believing Mr. Turnage would better serve the ATAX Committee in a lodging seat when he is done serving as Chamber of Commerce President. Administrator Fragoso said that both lodging seats expire in 2026.

MOTION: Council Member Bogosian made a motion to recommend Margaret Miller to the City Council for appointment to the ATAX Committee in the at-large position. Council Member Carroll seconded the motion. The motion passed unanimously.

B. Discussion of City Code section 1-3-13 which regulates public participation during council meetings

Administrator Fragoso pointed to the changes in this part of the City Code requested by the Committee in the meeting packet. The proposed changes include eliminating subsection E requiring speakers to address agenda items only, adding a provision that prohibits speakers from passing their time to another speaker, and adding a provision that requires speakers to provide their name and address to the City Clerk so that speaking order can be established.

These proposed changes will be added to the City Council workshop agenda.

C. Discussion of City Code section 5-4-138 (d) which regulates placement of political signs in the public right of way

Administrator Fragoso said no changes have been made to this part of the City Code yet. Committee members debated whether or not a change is needed; the main concern being limiting political engagement. As they could come to no solid conclusion, the issue will be added to the City Council workshop agenda to determine Council's feel for whether or not a change is needed.

6. New Business

A. Review of FY25 operational budget for Mayor and Council, General Government, Building and Court

Administrator Fragoso shared that an 11.8% increase in health insurance as well as increases in property and liability insurances has impacted all of the budget. She said they are working with the insurance companies to see if increasing deductibles will help save money. She then reviewed the additions to the FY25 budget and any increases in costs from FY24. She stressed the need for the financial analyst position as there is much more that could be done that Director Hamilton does not have time to do. A large increase in attorney fees was added to the Court budget.

She noted that the City Hall renovations project could be paid for over two years out of Capital Projects fund, Municipal ATAX, and State ATAX. The City could also consider a bond to pay for it. The project is still in the assessment phase.

7. **Miscellaneous Business**

The Administration Committee will have its next meeting on Thursday, April 4, 2024 at 4:30pm.

8. **Adjournment**

Council Member Bogosian made a motion to adjourn, and Council Member Carroll seconded the motion. The meeting was adjourned at 5:50pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

Administration Committee Meeting- February 1, 2024
Campaign and Political Signs Regulations

City of Isle of Palms	Sec. 5-4-138 (d) - Political campaign signs on public rights-of-way may be erected not more than thirty (30) days prior to the occurrence of the event to which they pertain and must be removed within two (2) days after said event. Political signs shall not exceed a maximum sign area of eight (8) square feet nor obstruct the line of sight of motorists, and shall not require the issuance of a permit.
Town of James Island	Sec. 153.341 (b) Signs - Campaign signs are not considered snipe signs and are not regulated by this chapter provided they are located outside any right-of-way. However, all campaign signs must be removed within 15 days after the election.
Town of Mount Pleasant	Sec. 96.01 and 96.02 Political Signs - It shall be unlawful to place, or allow to be placed, a sign promoting a political candidate or party within a state maintained street, highway or right-of-way in the corporate limits of the town, or within any right-of-way in the corporate limits of the town that is maintained by the town.
City of Folly Beach	Sec. 166.08-03 Prohibited Signs - Signs within any street or highway right-of-way, whether temporary or permanent, except traffic signs and signal and information signs erected by a public agency.
Town of Sullivan's Island	Political election signs: (1) No limit on number of signs; (2) Not exceeding four (4) square feet per sign; (3) Non-illuminated; (4) Located not less than ten (10) feet out of the street right-of-way line; and, (5) Shall be limited to two (2) weeks prior to an election and removed within one (1) week after the election.
Town of Pawley's Island	Sec. 11.1 - Political campaign signs allowed on private property only with no illumination, maximum of six square feet in size with no reflectors. May be installed no more than 30 days prior to election and must be removed within five days after election.
City of Charleston	Sec. 19-441- From and after January 1, 1996, it shall be unlawful to place or allow to be placed, a sign promoting a political candidate or party within a state maintained street, highway or rights-of-way in the corporate limits of the City of Charleston, or within any right-of-way in the corporate limits of the city that is maintained by the City of Charleston.

	A	B	D	F	G	H	I	K	L	M	N	O	P	Q	R	S
1	City of Isle of Palms 10-Year Capital Plan															
2	Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**															
3																
4																
5	Fleet	Model														
6	Count	Year														
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Deferred
Changed
New

FY24
APPROVED
CAPITAL

FY25 DEPT
REQUESTS

Moved from FY24 to FY25 & \$1M to \$2.1M

General Government

Audio Visual (AV) improvements for Council Chamber

City Hall parking lot fence replacement

Replace framing and metal doors at City Hall

New telephone system (need quote)

Replace City Hall generator

Court software replacement

Replace message boards at Connector and Breach Inlet

Repl Admin & Mayor's radios

Council Computer Tablets (8) (need quote)

FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds. Deferred 325,200 of the 625,000 from FY24.

Resurface City Hall parking lot

Planning, design & construction for City Hall repair and reconfiguration. Moved from FY24 to FY25 \$1.250M tp \$2M.

Subtotal Capital

Facilities Maintenance

Building maintenance contingency to proactively address issues as needed including HVAC- calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building.

Subtotal Facilities Maintenance

Grand Total General Government

	A	B	D	F	G	H	I	K	L	M	N	O	P	Q	R	S
1	City of Isle of Palms 10-Year Capital Plan															
2	Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**															
3																
4																
5	Fleet	Model														
6	Count	Year														
7																
8																
181																
182																
183	1		Replace pickup truck purchased in FY18 (Moved from FY25 to FY26)						38,000							
184																
185																
186	1															
187																
188																
189																
190																
191																
192																
193																

Deferred
Changed
New

FY24
APPROVED
CAPITAL

FY25 DEPT
REQUESTS

FY26 FY27 FY28 FY29 FY30 FY31 FY32 FY33 FY34

Moved from FY24 to FY25 & \$1M to \$2.1M

Building Department

Replace pickup truck purchased in FY18 (Moved from FY25 to FY26)

Subtotal Capital

Facilities Maintenance

Building maintenance contingency to proactively address issues as needed to include HVAC - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building.

Subtotal Facilities Maintenance

Grand Total Building Department

	A	B	L	M	N	O	P	S	T	U	V	W	X
1	Draft 1	CITY OF ISLE OF PALMS - MAYOR & COUNCIL - EXPENDITURE DETAIL - ALL FUNDS											
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3													
4													
5		GENERAL FUND - MAYOR & COUNCIL											
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
7	10-4010.5004	FICA EXPENSE	1,301	1,071	1,301	956	956	1,301	-	1,301	1,301	1,301	1,301
8	10-4010.5005	RETIREMENT EXPENSE	2,318	263	557	557	557	278	(278)	3,155	3,155	3,155	3,155
9	10-4010.5006	GROUP HEALTH INSURANCE	75,828	54,550	64,862	31,060	60,848	85,551	20,689	90,257	92,964	95,753	98,626
10	10-4010.5007	WORKERS COMPENSATION	448	449	513	359	542	513	(0)	525	456	456	456
11		Subtotal MAYOR & COUNCIL Wages & Fringes	96,895	73,333	84,232	49,932	79,903	104,643	20,410	112,238	114,876	117,665	120,537
12		% Increase/(Decrease) from Prior Year	-13%	-24%	-13%			24%		7%	2%	2%	2%
13													
14	10-4020.5010	PRINT AND OFFICE SUPPLIES	1,865	179	2,100	492	601	1,500	(600)	1,500	1,500	1,500	1,500
15	10-4020.5014	MEMBERSHIP AND DUES	50	85	500	-	-	500	-	500	500	500	500
16	10-4020.5015	MEETINGS AND SEMINARS	14,119	20,272	17,000	6,701	14,627	17,000	-	17,000	17,000	17,000	17,000
17	10-4020.5016	VEHICLE, FUEL & OIL	-	-	-	-	-	-	-	-	-	-	-
18	10-4020.5021	TELEPHONE/CABLE	6,176	3,653	7,000	2,948	4,253	7,000	-	7,000	7,000	7,000	7,000
19	10-4020.5062	INSURANCE	139	172	2,500	201	297	3,100	600	3,162	3,225	3,290	3,356
20	10-4020.5079	MISC. & CONTINGENCY EXP	9,222	5,829	6,000	5,663	6,505	6,000	-	6,000	6,000	6,000	6,000
21	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	-	1,945	5,000	76	815	5,500	500	5,500	5,500	5,500	5,500
22		Subtotal MAYOR & COUNCIL Operating Expense	31,572	32,136	40,100	16,080	27,097	40,600	500	40,662	40,725	40,790	40,856
23		% Increase/(Decrease) from Prior Year	94%	2%	27%			1%		0%	0%	0%	0%
24													
25		TOTAL GENERAL FUND MAYOR & COUNCIL	128,467	105,469	124,332	66,013	106,999	145,243	20,910	152,900	155,601	158,455	161,393
26		% Increase/(Decrease) from Prior Year	1%	-18%	-3%			17%		5%	2%	2%	2%

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CITY OF ISLE OF PALMS - **MAYOR & COUNCIL** - EXPENDITURE DETAIL - ALL FUNDS

NOTES

1

2

3

4

GENERAL FUND - MAYOR & COUNCIL

6

SALARIES & WAGES

7

FICA EXPENSE FICA rate is 7.65%

8

RETIREMENT EXPENSE SCRS employer contribution rates are 18.56%

9

GROUP HEALTH INSURANCE

10

WORKERS' COMPENSATION Based on current SCMIT rates (including an experience modifier) and forecasted salaries. ,

11

12

13

14

PRINT AND OFFICE SUPPLIES

15

MEMBERSHIP AND DUES

16

MEETINGS AND SEMINARS MASC conferences and Statehouse meetings.

17

VEHICLE, FUEL & OIL

18

TELEPHONE/CABLE Increased for cell phones for Council,

19

INSURANCE

20

MISCELLANEOUS

21

CITIZENS & EMPLOYEE SERVICES Includes \$60 Thanksgiving gift card for employees,

22

23

24

25

26

	A	B	L	M	N	O	P	S	T	U	V	W	X
1	Draft 1	CITY OF ISLE OF PALMS - GENERAL GOVERNMENT AND BONDED DEBT SERVICE - EXPENDITURE DETAIL - ALL FUNDS											
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3													
4		GENERAL FUND - GENERAL GOVERNMENT											
5	10-4110.5001	SALARIES & WAGES	388,163	541,369	565,269	267,095	545,480	594,671	29,402	609,538	624,777	640,396	656,406
6	10-4110.5002	OVERTIME WAGES	873	611	1,383	-	292	1,816	433	1,862	1,908	1,956	2,005
7	10-4110.5003	PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-
8	10-4110.5004	FICA EXPENSE	29,253	40,543	43,349	19,894	40,686	45,631	2,282	46,772	47,941	49,140	50,368
9	10-4110.5005	RETIREMENT EXPENSE	61,764	90,482	105,171	48,131	97,073	110,708	5,538	113,476	116,313	119,221	122,201
10	10-4110.5006	GROUP HEALTH INSURANCE	29,201	43,221	60,737	26,999	50,326	84,054	23,317	88,677	91,337	94,077	96,899
11	10-4110.5007	WORKERS COMPENSATION	3,541	3,942	5,553	3,596	5,416	5,141	(412)	5,269	5,401	5,536	5,675
12		Subtotal GEN GOV'T Wages & Fringes	512,795	720,168	781,461	365,715	739,273	842,022	60,560	865,594	887,677	910,326	933,554
13		% Increase/(Decrease) from Prior Year	-1%	40%	52%			8%		3%	3%	3%	3%
14													
15	10-4120.5009	DEBT SERVICE - PRINCIPAL	799,000	808,254	690,000	100,000	908,254	700,731	10,731	759,347	679,033	683,794	238,669
16	10-4120.5010	PRINT AND OFFICE SUPPLIES	10,320	10,237	12,000	4,362	11,256	12,000	-	12,000	12,000	12,000	12,000
17	10-4120.5011	DEBT SERVICE - INTEREST	186,253	165,853	140,307	73,124	157,296	128,873	(11,434)	107,627	83,962	61,206	38,268
18	10-4120.5013	BANK SERVICE CHARGES	10,636	10,117	11,000	4,947	9,947	11,000	-	11,000	11,000	11,000	11,000
19	10-4120.5014	MEMBERSHIP AND DUES	6,111	6,345	6,000	995	5,000	6,000	-	6,000	6,000	6,000	6,000
20	10-4120.5015	MEETINGS AND SEMINARS	7,213	7,855	9,500	8,773	13,080	11,000	1,500	11,000	11,000	11,000	11,000
21	10-4120.5016	VEHICLE, FUEL & OIL	1,628	4,753	3,000	2,728	5,158	5,500	2,500	5,500	5,500	5,500	5,500
22	10-4120.5020	ELECTRIC AND GAS	4,750	5,451	5,500	3,204	5,918	5,500	-	5,500	5,500	5,500	5,500
23	10-4120.5021	TELEPHONE/CABLE	8,695	10,506	10,500	4,497	9,466	10,500	-	10,500	10,500	10,500	10,500
24	10-4120.5022	WATER AND SEWER	1,452	1,489	1,900	859	1,501	1,900	-	1,900	1,900	1,900	1,900
25	10-4120.5024	IT EQUP, SOFTWARE & SVCS	191,636	233,485	303,000	121,523	240,285	266,967	(36,033)	260,505	260,025	259,527	259,026
26	10-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	845	154	1,000	-	109	1,000	-	1,000	1,000	1,000	1,000
27	10-4120.5026	MAINT & SERVICE CONTRACTS	15,511	26,686	29,000	5,111	26,606	29,000	-	29,000	29,000	29,000	29,000
28	10-4120.5027	MACHINE/EQUIPMENT REPAIR	235	495	500	87	320	500	-	500	500	500	500
29	10-4120.5044	CLEANING/SANITARY SUPPLY	1,918	1,649	2,500	50	432	2,500	-	2,500	2,500	2,500	2,500
30	10-4120.5049	MEDICAL AND LAB	505	531	700	344	594	700	-	700	700	700	700
31	10-4120.5061	ADVERTISING	8,155	8,678	8,000	1,248	5,824	8,000	-	6,000	6,000	6,000	6,000
32	10-4120.5062	INSURANCE	22,280	22,901	25,500	17,301	28,187	27,600	2,100	28,152	28,715	29,289	29,875
33	10-4120.5063	RENT AND LEASES	6,301	7,146	9,000	4,277	7,850	9,000	-	9,000	9,000	9,000	9,000
34	10-4120.5064	EMPLOYEE TRAINING	14,370	14,410	63,000	26,163	32,576	128,220	65,220	37,000	37,000	37,000	37,000
35	10-4120.5065	PROFESSIONAL SERVICES	115,735	123,467	94,000	59,032	103,677	85,000	(9,000)	85,000	85,000	85,000	85,000
36	10-4120.5066	TEMPORARY LABOR	2,242	1,719	4,000	-	-	4,000	-	4,000	4,000	4,000	4,000
37	10-4120.5067	CONTRACTED SERVICES	55,884	44,757	149,000	37,467	72,324	149,000	-	213,000	213,000	213,000	213,000
38	10-4120.5068	ELECTION EXPENSES	10,150	711	5,000	12,766	13,477	-	(5,000)	5,000	-	5,000	-
39	10-4120.5079	MISC. & CONTINGENCY EXP	18,024	46,465	44,000	37,764	43,026	49,000	5,000	49,000	49,000	49,000	49,000
40	10-4120.5085	CAPITAL OUTLAY	-	128,658	-	-	-	-	-	-	-	-	-
41		Subtotal GEN GOV'T Operating Expense	1,499,850	1,692,772	1,627,907	526,621	1,702,161	1,653,490	25,583	1,660,732	1,551,836	1,538,916	1,065,938

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1	CITY OF ISLE OF PALMS - GENERAL GOVERNMENT - EXPENDITURE DETAIL - ALL FUNDS	
2	NOTES	
3		
4	GENERAL FUND - GENERAL GOVERNMENT	
5	SALARIES & WAGES	FY25 Budget includes a 3% merit pool for adjustments effective 1/1/2025. Financial Analyst position deferred from FY24 to FY25 (6 months) . Long-term forecasts include an annual 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 18.56%
10	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. Also includes a City of IOP specific experience modifier increase of ?% (load factor ?) effective 1/1/25.
11	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
12		
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. FS2 bond matures 1/1/26. Rec Bond paid off in FY23. Includes VC3 SBITA principal (\$1.7K) as defined in GASB 96.
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. FS2 bond matures 1/1/26. Rec Bond paid off in FY23.
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 EQUP, SOFTWARE & SVCS	Includes City-wide VC3 contract (IT svcs, email, Microsoft licenses, security and backups - 215k) and website maint (7k). Also Gen Govt Dept Timekeeping (4k), new HR software (4.5k), Citibot resident engagement AI software (11k), software for Public Relations position (10k), Adobe DC (2k), BS&A accounting software (11k), misc provision (2k), hardware replacements (8k), and Incentfit (4K). Moved VC3 SBITA to principal & interest as defined in GASB 96.
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).
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	Incls \$5,000 for City Hall training, \$2,000 for a safety program and \$121,220 for City-wide tuition reimb program (requests received in advance from employees)
35	PROFESSIONAL SERVICES	Incls annual audit fees (\$42k), Clerk to Council (\$25k), Flex benefits administration (\$1k), credit and background checks on new employees (\$3k), Codification updates and online searchable code (\$4k), and drug tests & misc (\$10k)
36	TEMPORARY LABOR	Provision for occasional office help in City Hall
37	CONTRACTED SERVICES	Incls grant writing/mgt services (\$30k), traffic engineer consultant for traffic and transportation needs (\$30k), provision for water testing for initiatives coming from Environmental Advisory Committee (\$15k), Smart Recycling composting service (\$6k), Fisher glass recycling (\$10k), lobbyist (\$48k) and general provision if needed (\$10k).
38	ELECTION EXPENSES	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years
39	MISC. & CONTINGENCY EXP	Provision for donations to Chaplaincy or Bird Rescue when these services are rendered to the City (\$1k), employee appreciation event (\$12k), Holiday Party (\$25k), employee engagement events and Incentfit program (\$10k) & misc (\$1k).
40		
41		

	A	B	L	M	N	O	P	S	T	U	V	W	X
1	Draft 1	CITY OF ISLE OF PALMS - GENERAL GOVERNMENT AND BONDED DEBT SERVICE - EXPENDITURE DETAIL - ALL FUNDS											
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
42		% Increase/(Decrease) from Prior Year	11%	13%	9%			2%		0%	-7%	-1%	-31%
44		TOTAL GENERAL FUND GEN GOV'T	2,012,646	2,412,941	2,409,369	892,336	2,441,434	2,495,512	86,143	2,526,326	2,439,513	2,449,241	1,999,492
45		% Increase/(Decrease) from Prior Year	8%	20%	20%			4%		1%	-3%	0%	-18%
47		CAPITAL PROJECTS FUND											
48	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-
49	20-4140.5024	IT EQUIP, SOFTWARE & SVCS	38,083	22,788	-	-	687	39,600	39,600	-	-	-	-
50	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMENT	2,668	-	2,000	-	-	2,000	-	2,000	2,000	2,000	2,000
51	20-4140.5026	MAINT & SERVICE CONTRACTS	3,972	1,109	13,692	-	142	14,472	780	14,472	14,472	14,472	14,472
52	20-4140.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
53	20-4140.5085	CAPITAL OUTLAY	-	6,261	1,522,000	10,502	16,763	991,867	(530,133)	666,667	30,000	20,000	50,000
54		TOTAL	44,722	30,158	1,537,692	10,502	17,592	1,047,939	(489,753)	683,139	46,472	36,472	66,472
55		% Increase/(Decrease) from Prior Year	2%	-33%	3338%			-32%		-35%	-93%	-22%	82%
57		MUNICIPAL ACCOMMODATIONS TAX											
58	30-4120.5009	DEBT SERVICE - PRINCIPAL	84,000	84,000	-	-	-	-	-	-	-	-	-
59	30-4120.5011	DEBT SERVICE - INTEREST	2,822	1,411	-	-	706	-	-	-	-	-	-
60	30-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-
61	30-4120.5020	ELECTRIC AND GAS	370	386	400	202	397	400	-	400	400	400	400
62	30-4120.5024	IT EQUIP, SOFTWARE & SVCS	-	52	97,000	225	277	50,000	(47,000)	50,000	50,000	50,000	50,000
63	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
64	30-4120.5026	MAINT & SERVICE CONTRACTS	20,585	25,476	52,000	36	23,036	52,000	-	52,000	52,000	52,000	52,000
65	30-4120.5054	STREET SIGNS	18,296	14,899	25,000	5,258	19,124	10,000	(15,000)	10,000	10,000	10,000	10,000
66	30-4120.5061	ADVERTISING	-	-	-	-	-	-	-	-	-	-	-
67	30-4120.5065	PROFESSIONAL SERVICES	-	-	15,000	719	719	-	(15,000)	-	-	-	-
68	30-4120.5079	MISC. & CONTINGENCY EXP	19,840	14,878	35,000	29,647	32,777	32,000	(3,000)	32,000	32,000	32,000	32,000
69	30-4120.5085	CAPITAL OUTLAY	-	-	416,000	-	-	666,667	250,667	666,667	-	-	-
70		TOTAL	145,914	141,104	640,400	36,087	77,035	811,067	170,667	811,067	144,400	144,400	144,400
71		% Increase/(Decrease) from Prior Year	0%	-3%	339%			27%		0%	-82%	0%	0%
73		HOSPITALITY TAX											
74	35-4120.5009	DEBT SERVICE - PRINCIPAL	135,000	144,000	150,000	150,000	294,000	159,000	9,000	165,000	-	-	-
75	35-4120.5011	DEBT SERVICE - INTEREST	14,156	11,618	8,911	8,911	14,720	6,091	(2,820)	3,102	-	-	-
76		TOTAL	149,156	155,618	158,911	158,911	308,720	165,091	6,180	168,102	-	-	-
77		% Increase/(Decrease) from Prior Year	2%	4%	7%			4%		2%	-100%	#DIV/0!	#DIV/0!
79		STATE ACCOMMODATIONS TAX											
80	50-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-
81	50-4120.5022	WATER AND SEWER	328	938	1,000	189	324	600	(400)	1,000	1,000	1,000	1,000
82	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	268	-	8,000	394	394	6,000	(2,000)	6,000	6,000	6,000	6,000
83	50-4120.5061	ADVERTISING	-	-	-	-	-	-	-	-	-	-	-
84	50-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
85	50-4120.5077	PROGRAMS/SPONSORSHIPS	64,932	108,207	95,000	23,274	71,770	95,000	-	95,000	95,000	95,000	95,000

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1	CITY OF ISLE OF PALMS - GENERAL GOVERNMENT - EXPENDITURE DETAIL - ALL FUNDS
2	NOTES
3	
42	
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47	CAPITAL PROJECTS FUND
48	BANK SERVICE CHARGES
49	IT EQUIP, SOFTWARE & SVCS FY25 includes new telephone system for City Hall (\$30K)and replacement of tablets for City Council (\$9.6K)
50	NON-CAPITAL TOOLS & EQUIPMENT Provision for City Hall and Council Chamber furniture as needed
51	MAINT & SERVICE CONTRACTS Building maintenance contingency to proactively address issues as needed. Equals 1% (FY23-26) or 2% (FY27+) of City Hall building insured value. Split 50/50 Gen Govt/Building
52	PROFESSIONAL SERVICES City-wide Microsoft Office 365 previously budgeted here is now budgeted in the new IT Equip, Software & Svcs account
53	CAPITAL OUTLAY FY25 inclc FEMA flood mitigation proj for island residence (\$325,200) is the second half of the project. (The entire project will be offset with grants), 1/3 of the planning and construction of City Hall repairs/renovation (\$667k). Forecast periods = 100% of Gen Govt capital needs per the 10-yr plan.
54	
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57	MUNICIPAL ACCOMMODATIONS TAX
58	DEBT SERVICE - PRINCIPAL Rec Bond paid off in FY23
59	DEBT SERVICE - INTEREST Rec Bond paid off in FY23
60	BANK SERVICE CHARGES
61	ELECTRIC AND GAS
62	IT EQUIP, SOFTWARE & SVCS
63	NON-CAPITAL TOOLS & EQUIPMENT
64	MAINT & SERVICE CONTRACTS Provision for annual trimming of all roadside palm trees between Breach Inlet and 57th Ave + 19 Palm at Rec Dept (\$34k) and install or refinish approx 3 streetprint crosswalks (\$18k)
65	STREET SIGNS Parking management outsourced. FY25 replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.
66	ADVERTISING
67	PROFESSIONAL SERVICES -
68	MISCELLANEOUS In FY25 (\$24k) contract for holiday decorations including installation of Front Beach lights and holiday tree, all bulbs and supplies and storage (relieving the City of the cost of 2 storage units). Provision for lighting oak trees at end of the IOP Connector (\$5k), US flags (\$3k).
69	CAPITAL OUTLAY
70	
71	
72	
73	HOSPITALITY TAX
74	DEBT SERVICE - PRINCIPAL 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
75	DEBT SERVICE - INTEREST 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
76	
77	
78	
79	STATE ACCOMMODATIONS TAX
80	BANK SERVICE CHARGES
81	WATER AND SEWER Irrigation at Breach Inlet sign
82	NON-CAPITAL TOOLS & EQUIPMENT Add/replace/maintain benches, etc at Carmen R Bunch and Leola Hanbury parks (\$1k) and provision for addition/maintenance of beach wheelchairs (\$5k)
83	ADVERTISING
84	PROFESSIONAL SERVICES
85	PROGRAMS/SPONSORSHIPS Provison for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (\$45K).

	A	B	L	M	N	O	P	S	T	U	V	W	X
1	Draft 1	CITY OF ISLE OF PALMS - GENERAL GOVERNMENT AND BONDED DEBT SERVICE - EXPENDITURE DETAIL - ALL FUNDS											
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3													
86	50-4120.5079	MISC. & CONTINGENCY EXP	-	-	1,000	-	-	1,000	-	1,000	1,000	1,000	1,000
87	50-4120.5085	CAPITAL OUTLAY	-	-	-	-	-	691,667	691,667	666,667	-	-	-
88	50-4120.5090	TOURISM PROMOTION EXP	1,044,725	1,105,340	976,800	414,298	1,080,143	978,898	2,098	1,000,233	1,020,358	1,040,885	1,061,823
89		TOTAL	1,110,254	1,214,484	1,081,800	438,155	1,152,631	1,773,165	691,365	1,769,900	1,123,358	1,143,885	1,164,823
90		% Increase/(Decrease) from Prior Year	46%	9%	-3%			64%		0%	-37%	2%	2%
91													
92		DISASTER RECOVERY FUND											
93	60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-
94	60-4120.5045	STORM PREPARATION/CLEANUP	-	111,854	10,000	905	1,510	10,000	-	10,000	10,000	10,000	10,000
95	60-4120.5058	HURRICANE BUILDING COSTS	-	-	-	-	-	-	-	-	-	-	-
96	60-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
97	60-4120.5079	MISC. & CONTINGENCY EXP	-	-	3,000	-	-	3,000	-	3,000	3,000	3,000	3,000
98		TOTAL	-	111,854	13,000	905	1,510	13,000	-	13,000	13,000	13,000	13,000
99		% Increase/(Decrease) from Prior Year						0%		0%	0%	0%	0%
100													
101		AISLE OF PALMS FUND											
102	66-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-
103	66-4120.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-
104	66-4120.5077	PROGRAMS/SPONSORSHIPS	-	-	-	-	-	-	-	-	-	-	-
105	66-4120.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-
106		TOTAL	-	-	-	-	-	-	-	-	-	-	-
107		% Increase/(Decrease) from Prior Year											
108													
109		GRAND TOTAL GENERAL GOVERNMENT	3,462,692	4,066,159	5,841,172	1,536,895	3,998,922	6,305,774	464,602	5,971,533	3,766,743	3,786,999	3,388,187
110		% Increase/(Decrease) from Prior Year	17%	17%	69%	-62%	-32%	8%		-5%	-37%	1%	-11%

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CITY OF ISLE OF PALMS - **GENERAL GOVERNMENT** - EXPENDITURE DETAIL - ALL FUNDS

NOTES

2

86 MISCELLANEOUS

87 CAPITAL OUTLAY

88 TOURISM PROMOTION EXP

Includes State-mandated 30% transfer (\$986,503 less \$22,605 for City's new Public Relations & Tourism Coordinator) to one or more DMOs (Designated Marketing Organizations) that have an "existing, ongoing tourism promotion program" or a DMO that can demonstrate that "it can develop an effective tourism promotion program". City Council could continue to designate the Charleston Area CVB/Explore Charleston as the City's only DMO and/or designate another organization that meets the State's requirements. Also includes \$15k for City Hall visitor T-shirt program.

89

90

91

92 **DISASTER RECOVERY FUND**

93 BANK SERVICE CHARGES

94 STORM PREPARATION/CLEANUP Only if needed

95 HURRICANE BUILDING COSTS

96 PROFESSIONAL SERVICES

97 MISCELLANEOUS

98

99

100

101 **AISLE OF PALMS FUND**

Aisle of Palms Fund closed

102 BANK SERVICE CHARGES

103 MAINT & SERVICE CONTRACTS

104 PROGRAMS/SPONSORSHIPS

105 CAPITAL OUTLAY

106

107

108

109

110

	A	B	L	M	N	O	P	Q	R	S	T	U	V	W	X
1	Draft 1	CITY OF ISLE OF PALMS - BUILDING & PLANNING DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS													
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
4	GENERAL FUND - BUILDING DEPT														
5	10-4710.5001	SALARIES & WAGES	239,870	259,202	278,362	154,601	276,215	318,988	40,626	298,610	20,248	306,075	313,727	321,571	329,610
6	10-4710.5002	OVERTIME WAGES	672	872	1,004	912	1,611	1,004	-	1,091	87	1,118	1,146	1,175	1,204
7	10-4710.5004	FICA EXPENSE	17,813	19,553	21,371	11,584	20,764	24,479	3,108	22,927	1,556	23,500	24,088	24,690	25,307
8	10-4710.5005	RETIREMENT EXPENSE	38,053	43,491	51,850	28,895	50,369	59,391	7,540	55,625	3,774	57,015	58,441	59,902	61,399
9	10-4710.5006	GROUP HEALTH INSURANCE	31,551	32,950	48,369	28,395	47,470	65,299	16,930	57,447	9,078	60,607	62,425	64,298	66,226
10	10-4710.5007	WORKERS COMPENSATION	2,650	2,353	2,593	1,653	2,446	2,593	-	2,763	170	2,832	2,903	2,975	3,050
11		Subtotal BUILDING DEPT Wages & Fringes	330,608	358,420	403,550	226,040	398,876	471,754	68,204	438,463	34,913	451,148	462,730	474,610	486,797
12		% Increase/(Decrease) from Prior Year	-3%	8%	22%			17%		9%		3%	3%	3%	3%
14	10-4720.5010	PRINT AND OFFICE SUPPLIES	8,416	8,259	10,000	2,943	9,328	10,000	-	10,000	-	10,000	10,000	10,000	10,000
15	10-4720.5014	MEMBERSHIP AND DUES	548	569	1,000	456	624	1,000	-	1,000	-	1,000	1,000	1,000	1,000
16	10-4720.5015	MEETINGS AND SEMINARS	305	-	3,000	169	169	3,000	-	3,000	-	3,000	3,000	3,000	3,000
17	10-4720.5016	VEHICLE, FUEL & OIL	5,775	3,259	4,100	1,658	3,095	3,669	(431)	3,600	(500)	3,600	3,600	3,600	3,600
18	10-4720.5017	VEHICLE MAINTENANCE	1,645	101	1,000	62	118	1,000	-	1,000	-	1,000	1,000	1,000	1,000
19	10-4720.5020	ELECTRIC AND GAS	4,750	5,451	5,100	3,204	5,918	5,100	-	5,100	-	5,100	5,100	5,100	5,100
20	10-4720.5021	TELEPHONE/CABLE	4,466	4,614	5,500	1,603	4,217	5,500	-	5,500	-	5,500	5,500	5,500	5,500
21	10-4720.5022	WATER AND SEWER	1,260	1,308	1,600	881	1,441	1,600	-	1,600	-	1,600	1,600	1,600	1,600
22	10-4720.5024	IT EQUP, SOFTWARE & SVCS	23,833	6,222	35,000	17,781	21,850	35,000	-	35,000	-	35,000	35,000	35,000	35,000
23	10-4720.5025	NON-CAPITAL TOOLS & EQUIPMENT	244	920	1,000	-	769	1,000	-	1,000	-	1,000	1,000	1,000	1,000
24	10-4720.5026	MAINT & SERVICE CONTRACTS	6,054	8,838	7,500	4,021	8,794	7,500	-	7,500	-	7,500	7,500	7,500	7,500
25	10-4720.5027	MACHINE/EQUIPMENT REPAIR	-	-	500	-	-	-	(500)	500	-	500	500	500	500
26	10-4720.5041	UNIFORMS	431	431	500	-	135	500	-	500	-	500	500	500	500
27	10-4720.5044	CLEANING/SANITARY SUPPLY	414	321	500	-	-	500	-	500	-	500	500	500	500
28	10-4720.5049	MEDICAL AND LAB	497	203	100	140	248	140	40	100	-	100	100	100	100
29	10-4720.5062	INSURANCE	9,311	10,839	12,000	12,433	17,880	13,361	1,361	17,300	5,300	17,646	17,999	18,359	18,726
30	10-4720.5063	RENT AND LEASES	842	726	1,500	98	397	1,500	-	1,500	-	1,500	1,500	1,500	1,500
31	10-4720.5064	EMPLOYEE TRAINING	999	1,426	2,000	1,277	2,543	2,000	-	2,000	-	2,000	2,000	2,000	2,000
32	10-4720.5065	PROFESSIONAL SERVICES	23,841	37,300	14,300	3,833	7,667	14,300	-	10,300	(4,000)	10,300	10,300	10,300	10,300
33	10-4720.5066	TEMPORARY LABOR	19,135	-	4,000	-	-	1,000	(3,000)	4,000	-	4,000	4,000	4,000	4,000
34	10-4720.5079	MISC. & CONTINGENCY EXP	423	308	500	705	939	705	205	500	-	500	500	500	500
35	10-4720.5085	CAPITAL OUTLAY	-	181,012	-	-	-	42,000	42,000	42,000	42,000	42,000	42,000	-	-
36		Subtotal BUILD DEPT Operating Expense	113,190	272,107	110,700	51,263	86,131	150,375	39,675	153,500	42,800	153,846	154,199	112,559	112,926
37		% Increase/(Decrease) from Prior Year	60%	140%	-2%			36%		39%		0%	0%	-27%	0%
38		TOTAL GENERAL FUND BUILD DEPT	443,799	630,527	514,250	277,303	485,008	622,129	107,879	591,963	77,713	604,994	616,929	587,169	599,723
39		% Increase/(Decrease) from Prior Year	7%	42%	16%			21%		15%		2%	2%	-5%	2%
41	CAPITAL PROJECTS FUND														
42	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	1,325	-	2,618	2,618	2,618	2,618	-	-	-	-	-	-
43	20-4740.5026	MAINT & SERVICE CONTRACTS	3,541	591	13,692	-	-	13,692	-	14,472	780	14,472	14,472	14,472	14,472
44	20-4740.5085	CAPITAL OUTLAY	-	-	10,000	-	-	10,000	-	-	(10,000)	38,000	-	-	-
45		TOTAL	3,541	1,916	23,692	2,618	2,618	26,310	2,618	14,472	(9,220)	52,472	14,472	14,472	14,472
46		% Increase/(Decrease) from Prior Year			569%			11%		-39%		263%	-72%	0%	0%
47															
53															
54		GRAND TOTAL BUILDING DEPARTMENT	447,427	632,782	537,942	279,975	488,018	648,493	110,551	606,435	68,494	657,466	631,401	601,641	614,195
55		% Increase/(Decrease) from Prior Year	6%	41%	20%			21%		13%		8%	-4%	-5%	2%

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CITY OF ISLE OF PALMS - BUILDING & PLANNING DEPARTMENT - EXPENDITURE DETAIL - ALL FUNDS

NOTES

4 GENERAL FUND - BUILDING DEPT

5	SALARIES & WAGES	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 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 18.56%
9	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. Also includes a City of IOP specific experience modifier increase of ?% (load factor ?) effective 1/1/25.
10	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
11		
12		
14	PRINT AND OFFICE SUPPLIES	
15	MEMBERSHIP AND DUES	
16	MEETINGS AND SEMINARS	Increased budget for meetings and conferences for new Zoning Administrator ,
17	VEHICLE, FUEL & OIL	FY25 budget based on recent 12 months usage and an estimated \$3.449/gallon cost for marine-grade unleaded and \$3.649/gallon cost for diesel fuel.,
18	VEHICLE MAINTENANCE	
19	ELECTRIC AND GAS	
20	TELEPHONE/CABLE	
21	WATER AND SEWER	
22	IT EQUIP, SOFTWARE & SVCS	Incls Building Dept timekeeping (1k), BS&A business license maint (.5k), Geothinq GIS software subscription (2k), provision for new permitting & licensing software (30k) and misc provision (.5k). STR software moved to Muni Atax Fund.
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 provision for janitorial service, pest control, HVAC maintenance, etc.
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	Flood letter (\$2,000) BOZA & Plan Commission legal/prof svcs (\$2,500, \$1,000 of which is training), services for Planning Comm (\$3,000), GIS subscription (\$1,800)
33	TEMPORARY LABOR	
34	MISC. & CONTINGENCY EXP	
35	CAPITAL OUTLAY	Rentalscape SBITA as defined in GASB 96. FY24 forecast ,FY25 budget and future forecast based on Veris Maturity Analysis Schedule.,
36		
37		
38		
39		

41 CAPITAL PROJECTS FUND

42	NON-CAPITAL TOOLS & EQUIPMENT	
43	MAINT & SERVICE CONTRACTS	Building maintenance contingency to proactively address issues as needed - calculated as 1% (FY23-FY26) or 2% (FY27+) of City Hall building insured value. Split 50/50 Gen Govt/Building
44	CAPITAL OUTLAY	FY25 includes \$10k for HVAC replacements if needed. Forecast periods = 100% of Building Dept needs per the 10-yr plan.
45		
46		
47		
53		
54		
55		

	A	B	L	M	N	O	P	Q	R	S	T	U	V	W	X
1	Draft 1	CITY OF ISLE OF PALMS - COURT - EXPENDITURE DETAIL - ALL FUNDS													
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3															
4	GENERAL FUND COURT														
5	10-4910.5001	SALARIES & WAGES	76,305	85,922	80,652	40,688	81,647	85,445	4,793	85,475	4,823	87,612	89,803	92,048	94,349
6	10-4910.5002	OVERTIME WAGES	9,817	9,153	1,836	1,796	6,542	3,592	1,756	1,950	114	1,999	2,049	2,100	2,153
7	10-4910.5003	PART-TIME WAGES	15,041	15,041	24,000	7,335	15,000	24,000	-	28,800	4,800	24,000	24,000	24,000	24,000
8	10-4910.5004	FICA EXPENSE	7,705	8,428	8,146	3,816	7,899	8,647	501	8,891	745	8,691	8,863	9,038	9,218
9	10-4910.5005	RETIREMENT EXPENSE	15,837	18,137	19,764	9,258	18,551	19,764	-	21,571	1,807	21,086	21,502	21,928	22,365
10	10-4910.5006	GROUP HEALTH INSURANCE	6,629	6,998	7,864	3,680	7,361	7,864	-	27,754	19,890	29,281	30,159	31,064	31,996
11	10-4910.5007	WORKERS COMPENSATION	210	234	298	210	316	298	-	325	27	333	342	350	359
12		Subtotal Wages & Fringes	131,544	143,913	142,561	66,784	137,316	149,610	7,050	174,768	32,207	173,003	176,717	180,528	184,439
13		% Increase/(Decrease) from Prior Year	15%	9%	8%			5%		23%		-1%	2%	2%	2%
14															
15	10-4920.5010	PRINT AND OFFICE SUPPLIES	3,555	1,779	4,000	483	1,371	4,000	-	1,500	(2,500)	1,500	1,500	1,500	1,500
16	10-4920.5014	MEMBERSHIP AND DUES	83	69	150	(34)	34	150	-	50	(100)	50	50	50	50
17	10-4920.5015	MEETINGS AND SEMINARS	150	400	700	240	465	700	-	2,000	1,300	2,000	2,000	2,000	2,000
18	10-4920.5021	TELEPHONE/CABLE	3,541	3,633	4,000	1,447	3,363	4,000	-	4,000	-	4,000	4,000	4,000	4,000
19	10-4920.5024	IT EQUP, SOFTWARE & SVCS	2,800	-	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
20	10-4920.5025	NON-CAPITAL TOOLS & EQUIPMENT	191	109	800	-	-	800	-	500	(300)	500	500	500	500
21	10-4920.5026	MAINT & SERVICE CONTRACTS	-	-	3,850	-	-	3,850	-	-	(3,850)	-	-	-	-
22	10-4920.5027	MACHINE/EQUIPMENT REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-
23	10-4920.5062	INSURANCE	682	976	1,500	1,257	1,859	1,500	-	1,500	-	1,530	1,561	1,592	1,624
24	10-4920.5064	EMPLOYEE TRAINING	645	1,346	1,500	-	1,150	1,500	-	-	(1,500)	-	-	-	-
25	10-4920.5065	PROFESSIONAL SERVICES	168,750	241,153	170,000	108,224	217,534	170,000	-	200,000	30,000	200,000	200,000	200,000	200,000
26	10-4920.5079	MISC. & CONTINGENCY EXP	635	(237)	850	(22)	(318)	850	-	850	-	850	850	850	850
27		Subtotal Operating Expense	181,031	249,228	188,350	111,595	225,459	188,350	-	211,400	23,050	211,430	211,461	211,492	211,524
28		% Increase/(Decrease) from Prior Year	34%	38%	4%			0%		12%		0%	0%	0%	0%
29															
30		TOTAL GENERAL FUND COURT	312,575	393,142	330,911	178,379	362,775	337,960	7,050	386,168	55,257	384,433	388,177	392,020	395,963
31		% Increase/(Decrease) from Prior Year	25%	26%	6%			2%		17%		0%	1%	1%	1%

CITY OF ISLE OF PALMS - COURT - EXPENDITURE DETAIL - ALL FUNDS

NOTES

4 GENERAL FUND COURT

5 SALARIES & WAGES FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 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. FY25 includes provision for one additional court per month.

8 FICA EXPENSE FICA rate is 7.65%

9 RETIREMENT EXPENSE SCRS employer contribution rates are 18.56%

10 GROUP HEALTH INSURANCE Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. Also includes a City of IOP specific experience modifier increase of ?% (load factor ?) effective 1/1/25.

11 WORKMEN'S COMPENSATION Based on current SCMIT rates (including an experience modifier) and forecasted salaries.

15 PRINT AND OFFICE SUPPLIES

16 MEMBERSHIP AND DUES Includes membership to MASC,

17 MEETINGS AND SEMINARS Includes conferences to SCJA and MASC ,

18 TELEPHONE/CABLE Phone and internet service

19 IT EQUIP, SOFTWARE & SVCS Incls provision for Court jury selection software (.5k) and misc provision (.5k) LawTrac court software included in Police.

20 NON-CAPITAL TOOLS & EQUIPMENT Provision for small (<\$5k) equipment as needed

21 MAINT & SERVICE CONTRACTS 0

22 MACHINE/EQUIPMENT REPAIR

23 INSURANCE

24 EMPLOYEE TRAINING

25 PROFESSIONAL SERVICES Includes most legal fees for the City and Court security. Increased based on actual.

26 MISC. & CONTINGENCY Includes jury duty payments ,

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