



**Administration Committee  
4:30 p.m., Thursday, March 7, 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](mailto: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** – February 1, 2024
- 4. Old Business**
  - a. Interview of candidates for the Accommodations Tax Advisory Committee
    - i. Margaret Miller
    - ii. Rod Turnage
  - b. Discussion of City Code section 1-3-13 which regulates public participation during council meetings
  - c. Discussion of City Code section 5-4-138 (d) which regulates placement of political signs in the public right of way
- 5. New Business**

Review of FY25 operational budget for Mayor and Council, General Government, Building and Court
- 6. Miscellaneous Business** – Next meeting date: 4:30 p.m. April 4, 2024
- 7. Adjournment**



**Administration Committee Meeting  
Thursday, February 1, 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

**2. Approval of Previous Meetings' Minutes**

The minutes of the January meeting will be voted on at the next meeting.

**4. Citizen's Comments – none**

**5. Old Business**

**Review of applicants for Accommodation Tax Advisory Committee vacancy**

Administrator Fragoso said she received two new applications for the opening on the ATAX Committee. One applicant is eligible for the lodging position and the other applicant could fill the at-large position.

After a brief discussion, the Committee asked Administrator Fragoso to reach out to Ms. Nelms who had previously applied and been interviewed. Interested applicants will be interviewed by the Committee at their March meeting.

**6. New Business**

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

Administrator Fragoso said she has heard that citizens want more clarity on what they can address to City Council at Council meetings. She pointed out that the City is not statutorily required to allow for citizens' comments during a meeting. She also shared that comments could be placed at the end of the meeting and not at the beginning.

Council Member Bogosian agreed there needs to be clarity on how citizens can address Council members. He said that naming a Council member does not necessarily mean equate to a personal attack on that person. Both Council members Campsen and Bogosian agreed that citizens can address Council on issues that do not appear on the current agenda.

Discussion ensued as to the order people speak during Citizens' Comments. Administrator Fragoso will prepare a draft ordinance that prioritizes speakers by residents, property owners, business license holders, and those speaking to items on the agenda. She will also remove Section E as discussed. These changes will be brought to the March meeting for further discussion and also be added to the March Council workshop agenda.

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

Administrator Fragoso said that the City is one of the few municipalities that allows political signage in the public right of way. They are permitted 30 days in advance of an election. She said that other municipalities allow political signs on private property and do not allow them in the public right of way as it is considered visual clutter.

Council Member Campsen said she received citizen feedback in favor of the political signage. Council Member Carroll asked if changing the ordinance would limit candidates' ability to get their message to voters, especially those who may be newer to the island. Council Member Bogosian would like time to discuss the issue with citizens. This item will be on the March agenda for further discussion.

**7. Miscellaneous Business**

The Administration Committee will have its next meeting on Thursday, March 7, 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 5:20pm.

Respectfully submitted,

Nicole DeNeane  
City Clerk

# Application for Boards and Commissions

**Applicant Name**

Margaret V Miller

**Position Sought**

Accommodations Tax Advisory Committee

**Home Phone**

(843) 367-1868

**Work Phone**

(843) 367-1868

**Mobile Phone**

(843) 367-1868

**Email**

mvmiller05@me.com

**Are you a resident of the Isle of Palms?**

Yes

**How many years have you lived in the Isle of Palms?**

39

**Address**

2702 HARTNETT BLVD, ISLE OF PALMS, South Carolina 29451-2445

**Occupation and Title**

Retired - Former Sr. Vice President Audit Services

**Business or Employer Name**

South Carolina Federal Credit Union

**Have you ever served on a board or commission for the City of Isle of Palms or another local government?**

Yes

**If yes, please provide information about that service**

Accommodation Tax Committee

**Have you served as an elected official of local government?**

No

**Please list community and volunteer activities you may be involved in.**

Lowcountry Orphan Relief

**Are you currently in a position of responsibility in an organization or board that has received or is seeking funding from the City of Isle of Palms? If yes, list position and date of hire.**

No

**State your interest in serving on this Board or Commission.**

Am interested in working in an advisory capacity to promote tourism, the arts and cultural affairs in the community. Want to ensure the environment of the island and residents is not negatively impacted when promoting tourism. Supporting tourism is important to the island. However, we need to be conscience of how the activity will affect the island as well as bring in visitors/tourists. Not every request for a grant is good for the Isle of Palms.

**Upload Résumé**

Resume 012724.doc

**Note:** This is an application only and indicates your willingness to serve on an Isle of Palms Board or Commission. You will be notified when a seat is vacant and will be considered among other applicants. Final selection will be determined by the Isle of Palms City Council. Thank you for your interest in serving the Isle of Palms.

**MARGARET VICTORIA MILLER**

2702 Hartnett Blvd.  
Isle of Palms, SC 29451

**RESUME OF QUALIFICATIONS**

(843) 367-1868

**OBJECTIVE:** To work with City Council regarding matters of environmental impact, protections, conservation and sustainability by exploring innovations, best practices and data around changes affecting the city of Isle of Palms in a positive manner.

**EDUCATION:** Bachelor of Arts in Education  
Radford University, Radford, Virginia (1977)  
Cannon Financial Institution, Internal Audit School (1998 – 2000)  
Credit Union League, Institute of Internal Auditors and National Association of Federal Credit Unions sponsored courses; Management Skills Training; Consumer Credit Workshop, Mortgage Loan Skills; Quality Management; Analysis of Financial Statements/Tax Returns for Cash Flow; Management Selling Skills, Professional Customer Service Program; Time Management Workshop; Professional Teller Program. Various American Bank Association Courses.

**CERTIFICATIONS** Certified Financial Services Auditor (CFSA) (2002)  
Certified Business Manager (CBM) (2002)  
Credit Union Compliance Expert (CUCE) (2005)  
Certification in Risk Management Assurance (CRMA) (2012)

**AFFILIATIONS:** Association Credit Union Internal Auditor (1998 – present)  
Institute of Internal Auditors (1998 – present)  
Association of Professionals in Business Management (2002 – present)  
City of Isle of Palms Accommodation Tax Committee (2005 – 2020)  
Low Country Orphan Relief – Board Member (2020 – present)

**WORK HISTORY:** **SOUTH CAROLINA FEDERAL CREDIT UNION** (June 1998 – December 2020)  
Senior Vice President Audit Services – November 2005 was appointed as the Senior Vice President Audit Services responsible for the supervision of Audit Services Department. To include duties stated in Interim Chief Audit Officer, Audit Services Manager and Auditor. Retired December 31, 2020.

Interim Chief Audit Officer – February 28, 2005 was appointed as Interim Chief Audit Officer – responsibilities performed in addition to the Audit Services Manager include supervision of the ACRMS Assistant and four compliance and risk management services personnel and functions in providing proactive serviced driven solutions that add value to and improves the credit union processes; Positively lead the credit union’s strategic direction and processes through direct reports to assist the credit union in achieving its mission, vision and strategies; attending Strategic Planning sessions with Senior Managers, Board and Supervisory Committee volunteers; member of the Corporate Governance Committee; Prepare monthly department reports to the Supervisory Committee, Board of Directors and management; meet with Supervisory Committee monthly; monitor member complaints resolution.

Audit Services Manager – Positively lead and participate in the Quality Improvement Processes to ensure all actions are driven by positive member care initiative; Develop career plans for direct reports and implement action plans to support the development needs; Provide leadership and teamwork in the support and achievement of the credit union and supervisory committee strategic initiatives and related competencies; Positively support the Chief Audit Officer in planning maintaining and completing the annual audit plan, strategic initiatives and tactical plans as well as operational department goals; Directly supervise Audit Services Department staff in the day-to-day activities ensuring timely and

accurate completion of assignments. Review work papers and Audit Reports to ensure compliance with Institute of Internal Audit Professional Standards; Provide leadership, teamwork and support in the transition from the traditional audit role to the modern consultant role as defined by the Institute of Internal Auditors; Manage and contribute as a team member within the Audit Services department to perform independently, or provide assistance in, initial operational assignments to determine that the credit union operations have adequate internal controls established and practiced; identify and evaluate risk exposure to ensure that risk is timely identified and adequately monitored and managed; compliance with all applicable federal regulations and credit union bylaws; validate approved policies and procedures are being properly administered by Management; operations are effectively and efficiently managed. Author written communications to appropriate credit union; management providing, analyses, appraisals, recommendations, counsel and information concerning the results of the audited activities; coordination and completion of the annual 401-k external audit, the annual Financial Statement Audit and other external reviews as necessary. Provide consulting services for internal customers on risk, internal control, member care, quality initiatives and audit issues with recommended changes.

Auditor -Develop audit programs and internal control questionnaires; identify and evaluate risk; to ensure that risk is timely identified and adequately managed; the credit union is in compliance with all applicable federal regulations and credit union by-laws, and the Board of Directors' policies and procedures are being properly administered by management; the credit union operations are effectively and efficiently managed. Document and summarize the results of the audit procedures performed and comment on efficiency and effectiveness of existing system of internal controls, risk identification, awareness and monitoring, external and internal compliance issues, impact and reliance on information systems and financial aspects. Perform the reviews of the transaction system security access. Evaluate operational efficiency and effectiveness, management information system, compliance, risk and internal controls, financial and fraud issues on which audits and reviews are performed. Recommend improvements and/or changes as necessary.

**STRENGTHS:** Proactive - Detail and goal oriented – Strong analytical skills - Team player - Self-directed - Responsible and conscientious - Fast learner - Personable.

# Application for Boards and Commissions

**Applicant Name**  
Roderick Turnage

**Position Sought**  
Accommodations Tax Advisory Committee

**Home Phone**  
(843) 297-0134

**Work Phone**  
(843) 297-0134

**Mobile Phone**  
(843) 297-0134

**Email**  
rod.turnage@easternpowertech.com

**Are you a resident of the Isle of Palms?**  
Yes

**How many years have you lived in the Isle of Palms?**  
9

**Address**  
139 Sparrow Drive, Isle of Palms, South Carolina 29451

**Occupation and Title**  
Director of Sales; Co-Owner

**Business or Employer Name**  
Eastern Power Technologies/SkyRun Charleston

**Have you ever served on a board or commission for the City of Isle of Palms or another local government?**  
No

**If yes, please provide information about that service**

**Have you served as an elected official of local government?**  
No

**Please list community and volunteer activities you may be involved in.**

**Are you currently in a position of responsibility in an organization or board that has received or is seeking funding from the City of Isle of Palms? If yes, list position and date of hire.**  
Yes, Isle of Palms Chamber of Commerce, President 2024

**State your interest in serving on this Board or Commission.**

Thank you for your consideration. I believe that my thirty years of business experience coupled with leadership board positions on the College of Charleston Athletic Board and IOP Chamber of Commerce will allow me to serve our community and the ATAX board in an unbiased and caring way.

In the past six years, I have been the lead on three start-up operations and believe this will bring valuable insight and input as the City looks for more creative ways to balance and utilize ATAX funds.

**Upload Résumé**  
RETRES 012224 IOPATAX.doc

**Note:** This is an application only and indicates your willingness to serve on an Isle of Palms Board or Commission. You will be notified when a seat is vacant and will be considered among other applicants. Final selection will be determined by the Isle of Palms City Council. Thank you for your interest in serving

the Isle of Palms.

# RODERICK E. TURNAGE (ROD)

139 Sparrow Drive  
Isle of Palms, SC 29451  
Telephone (843)297-0134  
E-Mail: rodturnage@gmail.com

## EXECUTIVE LEADERSHIP – SALES/BUSINESS DEVELOPMENT

### SUMMARY OF QUALIFICATIONS:

- Background encompasses extensive professional experience in sales and business development in the following key areas of responsibility: territory development and management; strategic and systemic thinking; maintaining/upgrading existing clients; cross-functional resource management and communication; need assessments; sales presentations; contract negotiation; contract launch and implementation; sales management process; change management, political acumen, developing others.
- Highly skilled in: establishing key partnerships and generating initial revenue; developing business models and leveraging channel opportunities; large contract/project negotiations, organization change management, vertical market start-up, strategic partner relations, procurement and supply chain management, cross functional collaboration, measuring success.
- Strengths: excellent communication/people skills (able to develop a positive relationship with individuals of all ages and backgrounds); self-motivated; proven time management skills; well organized; highly responsible; extensive background negotiating complex contracts.

### EDUCATION/TRAINING:

**Bachelor of Science (1994)** College of Charleston – Charleston, South Carolina  
Major: Corporate Communications, Business Administration

Training: Dale Carnegie Course; Dale Carnegie Sales Training, Dimensions of Professional Selling, The Leader's Institute Fearless Presentations, Government Contract Compliance, Situational Leadership I & II, and Profitable Growth Strategies, Integrity Selling & Integrity Coaching.

### PROFESSIONAL EXPERIENCE:

#### Co-Owner

SkyRun Property Management – Isle of Palms

Jan 2021 to Current

#### Senior Director of Sales and eCommerce

Feb 2018 to Current

**Eastern Power Technologies, Inc. / Eastern Industrial Supplies, Inc. – Greenville, SC**

Responsible for leading a team of employees in sales, strategy, distribution, contracts, marketing and customer support. EPTI is a women-owned small business affiliate of Eastern Industrial Supplies, Inc. (Voted by Integrated Marketing as a "Best Places to Work in South Carolina 2017" Greenville/Columbia/Charleston Business Magazine).

#### Accomplishments:

- Hired initial staff and implemented internal processes – Government Division Start Up (140% sales growth)
- Hired initial staff and implemented internal processes – eCommerce Division Start Up
- Contributed to division being profitable in year one of new vertical market focus.

- Negotiated and secured initial contracts valued at over \$10M.
- Launched eCom “punchout” strategy for customer ERP integrations.
  - Resulted in a \$4M/yr annual contract
  - Trained over 200 customer buyers on how to leverage the contract’s catalog portal
- Trained Sales Team of over 40 employees with Companies’ eCom Storefront launch, ERP Customer Integrations and Third Party Integrators – Trimble.

**Senior Channel Business Manager – Strategic Resellers**

**March 2015 Feb 2018**

**W.W. Grainger**, Lake Forest, IL

Management and Business Development of Strategic Reseller group aligned to the Brand and Marketing team. Customer base includes 15 major suppliers including Big Box, Integrators, eTailers, and Co-Ops. Duties include contract negotiation, business development, program development and management, strategic development, eCommerce strategy, and customer relations. This customer group includes, Lowe’s, Tractor Supply, Orgill, Do it Best, True Value, and Vallen among others.

Accomplishments:

- Exceeded Sales Goal for 2016, Growth of 35% through August 2017
- Turned Customer Base into profitable growth for the first time in 10 years
- Negotiated and closed eight new contracts in 2016 valued at \$34M annually
- 2017 Sales trending to \$44M, \$12M growth over 2016.

**Senior Channel Business Manager – Southeast Small Business**

**March 2014 to March 2015**

**W.W. Grainger**, Lake Forest, IL

Management and Business Development of Small Business Partners. Includes women-owned, minority-owned, service-disabled, and set aside contracts. Served as a cross-functional leader between Grainger direct sales team and small business sales team and leadership. Collaboration supported state and federal contracts with small business requirements.

**Senior Government Sales Manager**

**July 2012 to March 2014**

**W.W. Grainger**, Charleston, South Carolina

Responsible for contract negotiations and the national sales strategy servicing Defense Logistics Agency (DLA), and General Services Administration (GSA). 2014 sales growth in excess of \$9M and 125% to goal. Played a key role in closing GSA contracts and internal projects: Federal Strategic Sourcing Initiative negotiation and implementation valued at \$250M; World Class Government Contractor team member.

Accomplishments:

- Annual Achievers 2014
- GSA FSSI Awards for MRO and JanSan

**Senior Government Sales Manager**

**July 2011 to July 2012**

**W.W. Grainger**, Charleston, South Carolina

Responsible for national coverage of US Army and Defense Logistics Agency to increase market presence. Lead change management to increase customer relevance, developed and implemented a successful national go to market strategy. Responsible for internal, customer, and key supplier negotiations. Worked cross functionally with Brand, Product Management, Life Cycle Management and lead Company Value Proposition discussions with District leaders and Account Managers. Developed and implemented a small business strategy to address the 80% small business spend of the US Army. This included eBusiness channels and partner development.

**Government District Sales Manager – Carolinas****January 2009 to July 2011****W.W. Grainger**, Charleston, South Carolina

Responsible for exceeding sales goals, implementing sales strategies, Account Manager coaching, management of twelve direct reports, contract negotiation and compliance for North Carolina and South Carolina. This includes customer segments from government healthcare, military, federal civilian, federal contractors, prime vendors, CENTCOM, state, local, primary education and higher education government accounts.

**Accomplishments:**

- Leader Manager of the Year 2010
- Annual Achievers Club 2009
- Responsible for \$42M in sales in 2009
- Responsible for \$23M in sales in 2010

**Government Sales Manager – NC, SC, GA****September 2005 to December 2008****W.W. Grainger**, Charleston, South Carolina

Responsible for exceeding sales goals, implementing sales strategies, Account Manager coaching, customer relationship management, contract negotiation and compliance for North Carolina, South Carolina, and Georgia State, local, and higher education government accounts.

**Accomplishments:**

- Grew sales from \$16.5 million in 2005 to \$23.5 Million in 2008
- 3<sup>rd</sup> Quarter Apex Award in 2008
- Negotiated and signed statewide MRO contract with State of North Carolina in 2007
- 3<sup>rd</sup> Quarter Navigator Award in 2007
- 2007 Star Award
- Customer First Award – Quarter 4 2005
- Annual Achievers Club 2007

**Government Account Manager****January 2004 to August 2005****W.W. Grainger**, Charleston, South Carolina

Responsible for exceeding sales goals, customer relationship management, and contract compliance for 30 federal, military, healthcare, state, local, and higher education government accounts.

**Accomplishments:**

- Exceeded sales goal – 135% goal performance and increased sales 33% to prior year, 2005
- Exceeded sales goal - 108% goal performance and increased sales 35% to prior year, 2004
- Top Producer Award, Quarter 1, 2004
- Top Producer Award, Quarter 3, 2004

**Territory Manager****August 2001 to December 2003****W.W. Grainger**, Charleston, South Carolina

Responsible for sales, customer relationships, and growing sales for 350 plus accounts in Lowcountry South Carolina. Customers include U.S. Federal Government, United States Air Force, United States Navy, State of South Carolina, and Fortune 500 Manufacturers.

**Accomplishments:**

- Annual Achiever's Club 2003
- Annual Achiever's Club 2002
- Increased sales by 34% in 2002, 15% in 2003

**Director of Business Development****June 2000 to June 2001****Impressa, Inc.**, Atlanta, Georgia

Responsible for establishing key partnerships, hiring resources, and generating initial revenue for start-up. Managed sales team with yearly sales of \$7 million plus.

Accomplishments:

- Developed business models, and go-to-market strategies to leverage channel opportunities with solution providers, internet service providers, application service providers, and independent software vendors.
- Worked closely with Product Development, Marketing, training and Product Support to position Impressa in the small to medium business marketplace.
- Closed strategic partnership agreements, and consistently achieved sales goals.

**Account Manager**

**December 1997 to June 2000**

**Eastern Industrial Supplies, Inc.** Greenville, South Carolina

Responsible for managing customer relationships and growing sales revenue for 116 plus accounts in Upstate South Carolina.

Accomplishments:

- Developed relationships with major companies such as B.F. Goodrich, Fuji Photo Film, General Electric and Kemet Electronics, and leading mechanical contractors.
- Achieved sales revenue of \$2.3 million per year.
- Produced gross profit revenues 10% above industry average.
- Surpassed annual quota for sales and gross profit yearly.

**Account Manager**

**September 1994 to December 1997**

**Ferguson Enterprises**, Greenville, South Carolina

Responsible for growing and maintaining Industrial Division to service Upstate South Carolina.

- Increased sales by over 40% as outside sales representative.
- One year as lead for industrial inside sales group.
- Selected as initial team member for Ferguson Corporate Industrial Sales Training

**CAREER ACCOMPLISHMENTS:**

- Exceeded sales goal 12 of last 15 years.
- Annual Achiever's Club for Top Sales Performers - 2002, 2003, 2007, 2009
- Led # 1 Sales district company-wide 2006, 2007, 2008
- Grainger Manager of the Year 2010
- 2000 World Champion Blind Golf Coach, Scotland

**INTERESTS:**

- Community Service – Seacoast Church, Dream Center for Community Development, Charleston 180 Place Food Bank Volunteer monthly, Isle of Palms Recreation Department Volunteer Coach 2015 – 2018, Trail Life USA Youth Program – Parent Leader 2018 – 2020.
- College of Charleston Cougar Athletic Club Board Member 2022 – 2028
- Isle of Palms Chamber of Commerce Board Member and President 2024
- The Retreat at Church Creek – Founding Volunteer Member
- Family, running, golf, guitar, reading and writing

**REFERENCES:**

Available upon request.

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**Sec. 1-3-13. Public participation.**

(a) Speakers shall limit their remarks to no more than three (3) minutes unless additional time is granted by the Mayor or by a majority vote of the City Council. Speakers may not pass  
hir or her allotted time to another speaker.

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(b) Speakers shall identify themselves by providing their name, address, and shall conduct  
themselves in accordance with the rules set forth in this section.

(c) Speakers who reside, own property or maintain a business license with the Isle of Palms  
shall speak first.

(d) A timer shall be used to notify speakers when the allotted time has expired. Speakers will be informed when their allotted time has expired. Upon the expiration of the allotted time, speakers shall stop speaking and leave the podium unless additional time is granted.

(e) Public participation during public comments shall be limited to no more than thirty (30) minutes in total unless extended for a time certain by the Mayor or by a majority vote of the City Council. If there are more speakers signed up to address the City Council than time will allow, citizens may provide a written copy of the comments to be included in the public record.

(f) Groups of speakers should, whenever possible, consolidate their comments and avoid repetition through the use of representative speakers.

~~(g) Speakers shall focus and limit their remarks directly to the matter then under discussion.~~

(h) Speakers shall address their remarks to the City Council as a whole and not to any individual Council members.

(i) Speakers shall not ask questions of individual Council members or a member of the City staff without first obtaining permission from the Mayor.

(j) Speakers shall refrain from harassing or directing threats or personal attacks at Council members, staff, other speakers or members of the audience.

(k) Council members may, but need not, ask questions of speakers at the conclusion of their comments.

(l) Members of the audience shall maintain decorum and refrain from noisy outbursts or other distracting actions such as applauding, cheering, or booing during or at the conclusion of any remarks made by any speaker, staff member or Council members.

(Ord. No. 2019-17, 9-24-2019)

Editor's note(s)—Ord. No. 2019-17, adopted Sept. 24, 2019, repealed § 1-3-13 and enacted a new § 1-3-13, as set out herein. The former section pertained to recognition of speakers and derived from the 1994 Code, § 1-3-13; and Ord. No. 1981-9, adopted Nov. 11, 1981.

**Administration Committee Meeting- February 1, 2024**  
**Public Participation/Comment Regulations**

<p><b>Town of Mount Pleasant</b></p>	<p>Any person wishing to address Council on a matter not on the agenda or to speak on a matter on the Council agenda may sign in prior to the Council meeting. All public comments shall be made during the designated public comments period on the agenda. Two minutes and 30 seconds will be allowed for each speaker. The Mayor or Chairperson, subject to appeal, may elect to allow those public comments related to published agenda items to speak prior to those making general comments on non-agenda items.</p>
<p><b>Town of Folly Beach</b></p>	<p>Work sessions or presentations to City Council shall be held as needed, or as decided by the Mayor and at other dates and times at the discretion of the Mayor or three members of Council. Citizens' comments, limited to three minutes, may be allowed at all work sessions.</p>
<p><b>City of Charleston</b></p>	<p>Members of the public who want to address the city council at a city council meeting shall sign-up before the start of the meeting in accordance with the instructions provided on the city council agenda, whether it be virtually, by phone, email or in-person. Public participation during citizens' participation shall be limited to the first thirty (30) citizens who have signed-up and shall be no longer than thirty (30) minutes in total unless extended for a time certain by the mayor or by a majority vote of the city council. If there are more speakers signed up to address the city council than time will allow, citizens may provide a written copy of the comments to be included in the public records, The individual requesting to speak shall identify themselves by providing their name, address, and zip code and shall conduct themselves in accordance with the rules of decorum in section 2-28. Additionally, speakers and members of the audience agree to adhere to the following rules:</p> <ul style="list-style-type: none"> <li>(a) Speakers residing in or maintain a business license with the City of Charleston shall speak first.</li> <li>(b) Speakers shall limit their remarks to no more than the time limit set by the mayor at the beginning of citizens' participation.</li> <li>(c) Speakers may not pass his or her allotted time to another speaker.</li> <li>(d) Upon expiration of the allotted time, speakers shall stop speaking unless additional time is granted.</li> <li>(e) Groups of speakers should, whenever possible, consolidate their comments and avoid repetition through the use of representative speakers.</li> <li>(f) Speakers shall address their remarks to the city council as a whole and not to any individual councilmembers.</li> <li>(g) Speakers shall not ask questions of individual councilmembers or a member of the city staff.</li> <li>(h) Speakers shall not harass or make direct threats or personal attacks at councilmembers, staff, other speakers or members of the audience.</li> <li>(i) Members of the audience shall maintain decorum and refrain from noisy outbursts or other distracting actions such as applauding, cheering, or booing during or at the conclusion of any remarks made by the speaker, staff member or councilmember.</li> <li>(i) All communications to the city council shall be by petition or memorial. Only members of council shall be heard on any petition or memorial without the unanimous consent of council, except that during a period of thirty (30) minutes of each regular meeting the mayor may recognize citizens of Charleston who wish to address council on matters of city business. City council shall be provided, by the office of the clerk of council, with a published agenda the Thursday before each regular meeting. The deadline for submitting items to be considered at the city council and ways and means committee shall be noon on the Monday of the week prior to the scheduled meetings. A two-thirds (<math>\frac{2}{3}</math>) vote of the council members present shall be required for a matter to be added to the agenda after it has been closed.</li> </ul>

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

<b>City of Isle of Palms</b>	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.
<b>Town of James Island</b>	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.
<b>Town of Mount Pleasant</b>	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.
<b>City of Folly Beach</b>	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.
<b>Town of Sullivan's Island</b>	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.
<b>Town of Pawley's Island</b>	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.
<b>City of Charleston</b>	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	L	M	N	O	P	S	T	U	V	W	X
1	<b>Draft 1</b>	<b>CITY OF ISLE OF PALMS - MAYOR &amp; COUNCIL - EXPENDITURE DETAIL - ALL FUNDS</b>											
2	<b>GL Number</b>	<b>Description</b>	<b>ACTUAL FY22</b>	<b>ACTUAL FY23</b>	<b>BUDGET FY24</b>	<b>YTD As Of 12/31/2023 (6 MOS)</b>	<b>Jan-Dec 2023 (12 MOS)</b>	<b>BUDGET FY25</b>	<b>INCREASE/ (DECREASE) FROM FY24 BUDGET</b>	<b>FORECAST FY26</b>	<b>FORECAST FY27</b>	<b>FORECAST FY28</b>	<b>FORECAST FY29</b>
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
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		<b>Subtotal MAYOR &amp; COUNCIL Wages &amp; Fringes</b>	<b>96,895</b>	<b>73,333</b>	<b>84,232</b>	<b>49,932</b>	<b>79,903</b>	<b>104,643</b>	<b>20,410</b>	<b>112,238</b>	<b>114,876</b>	<b>117,665</b>	<b>120,537</b>
12		<b>% Increase/(Decrease) from Prior Year</b>	<b>-13%</b>	<b>-24%</b>	<b>-13%</b>			<b>24%</b>		<b>7%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>
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		<b>Subtotal MAYOR &amp; COUNCIL Operating Expense</b>	<b>31,572</b>	<b>32,136</b>	<b>40,100</b>	<b>16,080</b>	<b>27,097</b>	<b>40,600</b>	<b>500</b>	<b>40,662</b>	<b>40,725</b>	<b>40,790</b>	<b>40,856</b>
23		<b>% Increase/(Decrease) from Prior Year</b>	<b>94%</b>	<b>2%</b>	<b>27%</b>			<b>1%</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
24													
25		<b>TOTAL GENERAL FUND MAYOR &amp; COUNCIL</b>	<b>128,467</b>	<b>105,469</b>	<b>124,332</b>	<b>66,013</b>	<b>106,999</b>	<b>145,243</b>	<b>20,910</b>	<b>152,900</b>	<b>155,601</b>	<b>158,455</b>	<b>161,393</b>
26		<b>% Increase/(Decrease) from Prior Year</b>	<b>1%</b>	<b>-18%</b>	<b>-3%</b>			<b>17%</b>		<b>5%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

NOTES

1		
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 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	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	<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 FY22</b>	<b>ACTUAL FY23</b>	<b>BUDGET FY24</b>	<b>YTD As Of 12/31/2023 (6 MOS)</b>	<b>Jan-Dec 2023 (12 MOS)</b>	<b>BUDGET FY25</b>	<b>INCREASE/ (DECREASE) FROM FY24 BUDGET</b>	<b>FORECAST FY26</b>	<b>FORECAST FY27</b>	<b>FORECAST FY28</b>	<b>FORECAST FY29</b>
3													
4		<b>GENERAL FUND - GENERAL GOVERNMENT</b>											
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		<b>Subtotal GEN GOV'T Wages &amp; Fringes</b>	<b>512,795</b>	<b>720,168</b>	<b>781,461</b>	<b>365,715</b>	<b>739,273</b>	<b>842,022</b>	<b>60,560</b>	<b>865,594</b>	<b>887,677</b>	<b>910,326</b>	<b>933,554</b>
13		<b>% Increase/(Decrease) from Prior Year</b>	<b>-1%</b>	<b>40%</b>	<b>52%</b>			<b>8%</b>		<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
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 EQUIP, 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		<b>Subtotal GEN GOV'T Operating Expense</b>	<b>1,499,850</b>	<b>1,692,772</b>	<b>1,627,907</b>	<b>526,621</b>	<b>1,702,161</b>	<b>1,653,490</b>	<b>25,583</b>	<b>1,660,732</b>	<b>1,551,836</b>	<b>1,538,916</b>	<b>1,065,938</b>
42		<b>% Increase/(Decrease) from Prior Year</b>	<b>11%</b>	<b>13%</b>	<b>9%</b>			<b>2%</b>		<b>0%</b>	<b>-7%</b>	<b>-1%</b>	<b>-31%</b>
43													
44		<b>TOTAL GENERAL FUND GEN GOV'T</b>	<b>2,012,646</b>	<b>2,412,941</b>	<b>2,409,369</b>	<b>892,336</b>	<b>2,441,434</b>	<b>2,495,512</b>	<b>86,143</b>	<b>2,526,326</b>	<b>2,439,513</b>	<b>2,449,241</b>	<b>1,999,492</b>
45		<b>% Increase/(Decrease) from Prior Year</b>	<b>8%</b>	<b>20%</b>	<b>20%</b>			<b>4%</b>		<b>1%</b>	<b>-3%</b>	<b>0%</b>	<b>-18%</b>

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

**NOTES**

**GENERAL FUND - GENERAL GOVERNMENT**

1		
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3		
4	<b>GENERAL FUND - GENERAL GOVERNMENT</b>	
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
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 SCCCMA, 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).
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	A	B	L	M	N	O	P	S	T	U	V	W	X
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 FY22</b>	<b>ACTUAL FY23</b>	<b>BUDGET FY24</b>	<b>YTD As Of 12/31/2023 (6 MOS)</b>	<b>Jan-Dec 2023 (12 MOS)</b>	<b>BUDGET FY25</b>	<b>INCREASE/ (DECREASE) FROM FY24 BUDGET</b>	<b>FORECAST FY26</b>	<b>FORECAST FY27</b>	<b>FORECAST FY28</b>	<b>FORECAST FY29</b>
3													
46													
47		<b>CAPITAL PROJECTS FUND</b>											
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	
51	20-4140.5026	MAINT & SERVICE CONTRACTS	3,972	1,109	13,692	-	142	14,472	780	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		<b>TOTAL</b>	<b>44,722</b>	<b>30,158</b>	<b>1,537,692</b>	<b>10,502</b>	<b>17,592</b>	<b>1,047,939</b>	<b>(489,753)</b>	<b>683,139</b>	<b>46,472</b>	<b>36,472</b>	<b>66,472</b>
55		<b>% Increase/(Decrease) from Prior Year</b>	<b>2%</b>	<b>-33%</b>	<b>3338%</b>			<b>-32%</b>		<b>-35%</b>	<b>-93%</b>	<b>-22%</b>	<b>82%</b>
56													
57		<b>MUNICIPAL ACCOMMODATIONS TAX</b>											
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	
62	30-4120.5024	IT EQUIP, SOFTWARE & SVCS	-	52	97,000	225	277	50,000	(47,000)	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	
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	
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	
69	30-4120.5085	CAPITAL OUTLAY	-	-	416,000	-	-	666,667	250,667	666,667	-	-	
70		<b>TOTAL</b>	<b>145,914</b>	<b>141,104</b>	<b>640,400</b>	<b>36,087</b>	<b>77,035</b>	<b>811,067</b>	<b>170,667</b>	<b>811,067</b>	<b>144,400</b>	<b>144,400</b>	<b>144,400</b>
71		<b>% Increase/(Decrease) from Prior Year</b>	<b>0%</b>	<b>-3%</b>	<b>339%</b>			<b>27%</b>		<b>0%</b>	<b>-82%</b>	<b>0%</b>	
72													
73		<b>HOSPITALITY TAX</b>											
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		<b>TOTAL</b>	<b>149,156</b>	<b>155,618</b>	<b>158,911</b>	<b>158,911</b>	<b>308,720</b>	<b>165,091</b>	<b>6,180</b>	<b>168,102</b>	<b>-</b>	<b>-</b>	
77		<b>% Increase/(Decrease) from Prior Year</b>	<b>2%</b>	<b>4%</b>	<b>7%</b>			<b>4%</b>		<b>2%</b>	<b>-100%</b>	<b>#DIV/0!</b>	
78													
79		<b>STATE ACCOMMODATIONS TAX</b>											
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	
82	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	268	-	8,000	394	394	6,000	(2,000)	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	
86	50-4120.5079	MISC. & CONTINGENCY EXP	-	-	1,000	-	-	1,000	-	1,000	1,000	1,000	
87	50-4120.5085	CAPITAL OUTLAY	-	-	-	-	-	666,667	666,667	666,667	-	-	

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

**NOTES**

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47	<b>CAPITAL PROJECTS FUND</b>	
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 incl 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.
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57	<b>MUNICIPAL ACCOMMODATIONS TAX</b>	
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	
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73	<b>HOSPITALITY TAX</b>	
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.
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79	<b>STATE ACCOMMODATIONS TAX</b>	
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).
86	MISCELLANEOUS	
87	CAPITAL OUTLAY	

	A	B	L	M	N	O	P	S	T	U	V	W	X
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 FY22</b>	<b>ACTUAL FY23</b>	<b>BUDGET FY24</b>	<b>YTD As Of 12/31/2023 (6 MOS)</b>	<b>Jan-Dec 2023 (12 MOS)</b>	<b>BUDGET FY25</b>	<b>INCREASE/ (DECREASE) FROM FY24 BUDGET</b>	<b>FORECAST FY26</b>	<b>FORECAST FY27</b>	<b>FORECAST FY28</b>	<b>FORECAST FY29</b>
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		<b>TOTAL</b>	<b>1,110,254</b>	<b>1,214,484</b>	<b>1,081,800</b>	<b>438,155</b>	<b>1,152,631</b>	<b>1,748,165</b>	<b>666,365</b>	<b>1,769,900</b>	<b>1,123,358</b>	<b>1,143,885</b>	<b>1,164,823</b>
90		<b>% Increase/(Decrease) from Prior Year</b>	<b>46%</b>	<b>9%</b>	<b>-3%</b>			<b>62%</b>		<b>1%</b>	<b>-37%</b>	<b>2%</b>	<b>2%</b>
92		<b>DISASTER RECOVERY FUND</b>											
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		<b>TOTAL</b>	<b>-</b>	<b>111,854</b>	<b>13,000</b>	<b>905</b>	<b>1,510</b>	<b>13,000</b>	<b>-</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
99		<b>% Increase/(Decrease) from Prior Year</b>						<b>0%</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
101		<b>AISLE OF PALMS FUND</b>											
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		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
107		<b>% Increase/(Decrease) from Prior Year</b>											
109	<b>GRAND TOTAL GENERAL GOVERNMENT</b>		<b>3,462,692</b>	<b>4,066,159</b>	<b>5,841,172</b>	<b>1,536,895</b>	<b>3,998,922</b>	<b>6,280,774</b>	<b>439,602</b>	<b>5,971,533</b>	<b>3,766,743</b>	<b>3,786,999</b>	<b>3,388,187</b>
110		<b>% Increase/(Decrease) from Prior Year</b>	<b>17%</b>	<b>17%</b>	<b>69%</b>	<b>-62%</b>	<b>-32%</b>	<b>8%</b>		<b>-5%</b>	<b>-37%</b>	<b>1%</b>	<b>-11%</b>

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

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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.

DISASTER RECOVERY FUND

BANK SERVICE CHARGES

STORM PREPARATION/CLEANUP Only if needed

HURRICANE BUILDING COSTS

PROFESSIONAL SERVICES

MISCELLANEOUS

AISLE OF PALMS FUND

Aisle of Palms Fund closed

BANK SERVICE CHARGES

MAINT & SERVICE CONTRACTS

PROGRAMS/SPONSORSHIPS

CAPITAL OUTLAY

	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%
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%

	Y	Z
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	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.
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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 EQUP, 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.,
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41	<b>CAPITAL PROJECTS FUND</b>	
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.
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	A	B	L	M	N	O	P	Q	R	S	T	U	V	W	X
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 FY22</b>	<b>ACTUAL FY23</b>	<b>BUDGET FY24</b>	<b>YTD As Of 12/31/2023 (6 MOS)</b>	<b>Jan-Dec 2023 (12 MOS)</b>	<b>FORECAST FY24</b>	<b>INCREASE/ (DECR) FROM FY23 BUDGET</b>	<b>BUDGET FY25</b>	<b>INCREASE/ (DECREASE) FROM FY24 BUDGET</b>	<b>FORECAST FY26</b>	<b>FORECAST FY27</b>	<b>FORECAST FY28</b>	<b>FORECAST FY29</b>
3															
4	<b>GENERAL FUND COURT</b>														
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		<b>Subtotal Wages &amp; Fringes</b>	<b>131,544</b>	<b>143,913</b>	<b>142,561</b>	<b>66,784</b>	<b>137,316</b>	<b>149,610</b>	<b>7,050</b>	<b>174,768</b>	<b>32,207</b>	<b>173,003</b>	<b>176,717</b>	<b>180,528</b>	<b>184,439</b>
13		<b>% Increase/(Decrease) from Prior Year</b>	<b>15%</b>	<b>9%</b>	<b>8%</b>			<b>5%</b>		<b>23%</b>		<b>-1%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>
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 EQUIP, 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		<b>Subtotal Operating Expense</b>	<b>181,031</b>	<b>249,228</b>	<b>188,350</b>	<b>111,595</b>	<b>225,459</b>	<b>188,350</b>	<b>-</b>	<b>211,400</b>	<b>23,050</b>	<b>211,430</b>	<b>211,461</b>	<b>211,492</b>	<b>211,524</b>
28		<b>% Increase/(Decrease) from Prior Year</b>	<b>34%</b>	<b>38%</b>	<b>4%</b>			<b>0%</b>		<b>12%</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
29															
30		<b>TOTAL GENERAL FUND COURT</b>	<b>312,575</b>	<b>393,142</b>	<b>330,911</b>	<b>178,379</b>	<b>362,775</b>	<b>337,960</b>	<b>7,050</b>	<b>386,168</b>	<b>55,257</b>	<b>384,433</b>	<b>388,177</b>	<b>392,020</b>	<b>395,963</b>
31		<b>% Increase/(Decrease) from Prior Year</b>	<b>25%</b>	<b>26%</b>	<b>6%</b>			<b>2%</b>		<b>17%</b>		<b>0%</b>	<b>1%</b>	<b>1%</b>	<b>1%</b>

	Y	Z
1	<b>CITY OF ISLE OF PALMS - COURT - EXPENDITURE DETAIL - ALL FUNDS</b>	
2	<b>NOTES</b>	
3		
4	<b>GENERAL FUND COURT</b>	
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.
12		
13		
14		
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 ,
27		
28		
29		
30		
31		