

CITY OF ISLE OF PALMS - PUBLIC WORKS AND DRAINAGE - EXPENDITURE DETAIL - ALL FUNDS

GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
<b>GENERAL FUND - PUBLIC WORKS</b>																
10-4610.5001	SALARIES & WAGES	505,434	528,155	527,534	566,183	550,706	287,506	557,760	583,000	32,294	584,732	34,026	599,350	614,334	629,692	645,435
10-4610.5002	OVERTIME WAGES	14,437	17,031	6,411	10,757	9,796	6,051	8,683	11,500	1,704	10,481	685	10,743	11,012	11,287	11,569
10-4610.5003	PART-TIME WAGES	-	-	-	2,577	-	11,126	13,703	21,400	21,400	20,486	20,486	20,998	21,523	22,061	22,613
10-4610.5004	FICA EXPENSE	39,198	41,016	40,082	43,187	42,878	22,650	42,433	47,116	4,238	47,101	4,223	48,278	49,485	50,723	51,991
10-4610.5005	RETIREMENT EXPENSE	60,179	70,131	72,216	83,647	92,819	45,678	79,776	98,449	5,630	104,519	11,700	113,233	116,064	118,966	121,940
10-4610.5006	GROUP HEALTH INSURANCE	66,112	69,077	70,661	87,324	89,926	45,114	78,527	92,500	2,574	97,013	7,087	101,864	106,957	112,305	117,920
10-4610.5007	WORKMEN'S COMPENSATION	31,766	29,608	29,420	31,390	36,443	19,398	28,982	39,000	2,557	40,517	4,074	41,530	42,568	43,632	44,723
	<b>Subtotal PUBLIC WKS Wages &amp; Fringes</b>	<b>717,126</b>	<b>755,017</b>	<b>746,325</b>	<b>825,066</b>	<b>822,569</b>	<b>437,523</b>	<b>809,864</b>	<b>892,966</b>	<b>70,397</b>	<b>904,849</b>	<b>82,281</b>	<b>935,997</b>	<b>961,943</b>	<b>988,666</b>	<b>1,016,190</b>
	<b>% Increase/(Decrease) from Prior Year</b>	<b>4%</b>	<b>5%</b>	<b>-1%</b>	<b>11%</b>	<b>0%</b>			<b>9%</b>		<b>1%</b>		<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
10-4620.5010	PRINT AND OFFICE SUPPLIES	587	883	2,916	920	1,500	68	3,361	1,500	-	1,500	-	1,500	1,500	1,500	1,500
10-4620.5014	MEMBERSHIP AND DUES	462	459	466	254	500	7	631	500	-	500	-	500	500	500	500
10-4620.5015	MEETINGS AND SEMINARS	-	-	99	-	500	95	99	500	-	500	-	500	500	500	500
10-4620.5016	VEHICLE, FUEL & OIL	51,241	60,562	73,819	61,548	75,000	26,205	79,338	80,000	5,000	80,000	5,000	80,000	80,000	80,000	80,000
10-4620.5017	VEHICLE MAINTENANCE	66,547	86,122	86,111	84,066	90,000	28,511	93,733	90,000	-	90,000	-	90,000	90,000	90,000	90,000
10-4620.5020	ELECTRIC AND GAS	74,256	75,099	76,500	65,390	76,000	34,697	71,708	72,000	(4,000)	72,000	(4,000)	72,000	72,000	72,000	72,000
10-4620.5021	TELEPHONE/CABLE	10,797	11,724	13,386	12,309	14,000	5,765	14,418	14,000	-	14,000	-	14,000	14,000	14,000	14,000
10-4620.5022	WATER AND SEWER	1,927	7,215	7,098	2,178	4,500	2,384	2,312	3,000	(1,500)	3,000	(1,500)	3,000	3,000	3,000	3,000
10-4620.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	6,500	6,500	6,500	6,500	6,500	6,500
10-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	4,368	1,734	3,846	1,895	7,000	881	3,564	7,000	-	2,000	(5,000)	5,000	5,000	5,000	5,000
10-4620.5026	MAINT & SERVICE CONTRACTS	2,348	7,399	7,710	13,434	13,000	8,043	12,410	13,000	-	11,500	(1,500)	11,500	11,500	11,500	11,500
10-4620.5027	MACHINE/EQUIPMENT REPAIR	7,034	2,036	2,661	1,299	4,000	1,082	2,829	4,000	-	4,000	-	4,000	4,000	4,000	4,000
10-4620.5041	UNIFORMS	7,161	9,072	10,559	10,276	11,000	4,593	11,118	11,000	-	11,000	-	11,000	11,000	11,000	11,000
10-4620.5044	CLEANING/SANITARY SUPPLY	2,585	1,787	3,541	2,219	2,500	684	3,088	2,500	-	2,500	-	2,500	2,500	2,500	2,500
10-4620.5049	MEDICAL AND LAB	2,774	3,306	2,786	3,117	3,000	1,971	2,577	3,000	-	3,000	-	3,000	3,000	3,000	3,000
10-4620.5054	STREET SIGNS	2,444	1,703	-	-	2,000	-	-	2,000	-	2,000	-	2,000	2,000	2,000	2,000
10-4620.5062	INSURANCE	31,754	38,316	40,102	44,939	50,000	27,071	39,503	50,000	-	50,000	-	51,000	52,020	53,060	53,060
10-4620.5063	RENT AND LEASES	147	465	172	1,392	1,950	580	803	1,950	-	500	(1,450)	1,950	1,950	1,950	1,950
10-4620.5064	EMPLOYEE TRAINING	-	-	55	-	300	-	55	100	(200)	300	-	300	300	300	300
10-4620.5065	PROFESSIONAL SERVICES	1,630	1,700	1,080	280	2,000	-	1,080	2,000	-	2,000	-	2,000	2,000	2,000	2,000
10-4620.5066	TEMPORARY LABOR	179,551	192,293	180,553	163,644	200,000	89,747	167,552	190,000	(10,000)	200,000	-	200,000	200,000	200,000	200,000
10-4620.5067	CONTRACTED SERVICES	568	558	298	-	1,000	968	855	1,000	-	1,000	-	1,000	1,000	1,000	1,000
10-4620.5079	MISC. & CONTINGENCY EXP	1,256	105	1,683	925	1,000	199	2,464	1,000	-	1,000	-	1,000	1,000	1,000	1,000
10-4620.5089	GARBAGE CART PROCUREMENT	7,541	9,718	13,776	6,959	7,500	6,835	13,927	7,500	-	7,500	-	7,500	7,500	7,500	7,500
	<b>Subtotal PUBLIC WKS Operating Expense</b>	<b>456,979</b>	<b>512,254</b>	<b>529,215</b>	<b>477,043</b>	<b>568,250</b>	<b>240,387</b>	<b>527,423</b>	<b>557,550</b>	<b>(10,700)</b>	<b>566,300</b>	<b>(1,950)</b>	<b>571,750</b>	<b>572,770</b>	<b>573,810</b>	<b>573,810</b>
	<b>% Increase/(Decrease) from Prior Year</b>	<b>2%</b>	<b>12%</b>	<b>3%</b>	<b>-10%</b>	<b>7%</b>			<b>5%</b>		<b>2%</b>		<b>1%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
	<b>TOTAL GENERAL FUND PUBLIC WKS</b>	<b>1,174,105</b>	<b>1,267,271</b>	<b>1,275,539</b>	<b>1,302,109</b>	<b>1,390,819</b>	<b>677,911</b>	<b>1,337,288</b>	<b>1,450,516</b>	<b>59,697</b>	<b>1,471,149</b>	<b>80,331</b>	<b>1,507,747</b>	<b>1,534,713</b>	<b>1,562,476</b>	<b>1,590,001</b>
	<b>% Increase/(Decrease) from Prior Year</b>	<b>3%</b>	<b>8%</b>	<b>1%</b>	<b>2%</b>	<b>9%</b>			<b>14%</b>		<b>1%</b>		<b>2%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

**CITY OF ISLE OF PALMS - PUBLIC WORKS - EXPENDITURE DETAIL - ALL FUNDS**

**NOTES**

**GENERAL FUND - PUBLIC WORKS**

SALARIES & WAGES	Includes FY21 budgeted 2% merit pool but does not include recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns). This draft also does not include any provision for FY22 merit pool or wage adjustments pending the results of the Wage & Compensation Study currently underway. FY23-FY26 forecasts include an annual 2.5% merit pool.
OVERTIME WAGES	Includes OT provision for beach cleanup as needed. Forecast increase is 2.5% per year
PART-TIME WAGES	Part-time weekend restroom maintenance/attendant. 100% of wages and fringes covered by transfer in from Muni Atax fund
FICA EXPENSE	FICA rate is 7.65%
RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
PRINT AND OFFICE SUPPLIES	
MEMBERSHIP AND DUES	
MEETINGS AND SEMINARS	Attendance at stormwater managers meetings
VEHICLE, FUEL & OIL	
VEHICLE MAINTENANCE	Increased based on actual. Aging equipment requires more maintenance.
ELECTRIC AND GAS	
TELEPHONE/CABLE	
WATER AND SEWER	
IT EQUIP, SOFTWARE & SVCS	New IT account. Incls Public Wks timekeeping (\$2k), Fuelmaster (\$1.5k) and hardware replacements (\$3k)
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
MAINT & SERVICE CONTRACTS	Includes monthly janitorial service and pest control. Reduced for Fuelmaster fuel mgt system software maintenance that was moved to new IT account
MACHINE/EQUIPMENT REPAIR	
UNIFORMS	Weekly uniform service + \$100/yr per employee for steel-toed boots
CLEANING/SANITARY SUPPLY	
MEDICAL AND LAB	
STREET SIGNS	Covers island wide street name signs only as needed.
INSURANCE	Forecast 2% annual increase each year
RENT AND LEASES	Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account
EMPLOYEE TRAINING	
PROFESSIONAL SERVICES	DHEC and UST testing
TEMPORARY LABOR	Includes provision for additional services if needed, such as right-of-way maintenance and Front Beach parking lot and compactor cleanup.
CONTRACTED SERVICES	Covers annual shred day service
MISC. & CONTINGENCY EXP	
GARBAGE CART PROCUREMENT	Replenish roll cart inventory. New carts are sold for \$75

CITY OF ISLE OF PALMS - PUBLIC WORKS AND DRAINAGE - EXPENDITURE DETAIL - ALL FUNDS

GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
<b>CAPITAL PROJECTS FUND</b>																
20-4640.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20-4640.5025	NON-CAPITAL TOOLS & EQUIPMENT	742	2,327	-	-	-	-	-	-	-	-	-	-	-	-	-
20-4640.5026	MAINT & SERVICE CONTRACTS	-	6,215	81,564	11,796	12,607	724	89,309	12,607	(0)	12,607	-	12,607	12,607	12,607	25,215
20-4640.5065	PROFESSIONAL SERVICES	-	-	19,300	-	-	-	19,300	-	-	-	-	-	-	-	-
20-4640.5084	CIP PHASE 3 DRAINAGE	26,394	927,568	1,141,894	81,623	3,120,000	73,066	635,507	86,000	(3,034,000)	2,462,000	(658,000)	913,000	-	-	-
20-4640.5085	CAPITAL OUTLAY	243,890	435,482	244,289	32,068	40,000	(354)	(17,590)	40,000	-	-	(40,000)	102,500	106,500	74,000	146,000
20-4640.5086	DRAINAGE	77,250	143,205	167,084	60,266	320,000	-	211,297	168,000	(152,000)	542,000	222,000	350,000	350,000	350,000	350,000
<b>TOTAL</b>		<b>348,276</b>	<b>1,514,798</b>	<b>1,654,132</b>	<b>185,753</b>	<b>3,492,607</b>	<b>73,436</b>	<b>937,822</b>	<b>306,607</b>	<b>(3,186,000)</b>	<b>3,016,607</b>	<b>(476,000)</b>	<b>1,378,107</b>	<b>469,107</b>	<b>436,607</b>	<b>521,215</b>
<b>% Increase/(Decrease) from Prior Year</b>		<b>148%</b>	<b>335%</b>	<b>9%</b>	<b>-89%</b>	<b>111%</b>			<b>-81%</b>		<b>884%</b>		<b>-54%</b>	<b>-66%</b>	<b>-7%</b>	<b>19%</b>
<b>MUNICIPAL ACCOMMODATIONS TAX</b>																
30-4620.5026	MAINT & SERVICE CONTRACTS	27,244	20,021	50,945	9,509	29,000	4,928	48,329	29,000	-	29,000	-	29,000	29,000	29,000	29,000
30-4620.5054	STREET SIGNS	5,207	1,834	93	3,899	3,000	118	205	3,000	-	-	(3,000)	-	-	-	-
30-4620.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30-4620.5065	PROFESSIONAL SERVICES	-	-	-	482	-	-	-	-	-	-	-	-	-	-	-
30-4620.5067	CONTRACTED SERVICES	56,706	54,769	-	-	-	-	-	-	-	-	-	-	-	-	-
30-4620.5079	MISCELLANEOUS	5,890	5,974	2,350	-	-	-	2,350	-	-	-	-	-	-	-	-
30-4620.5085	CAPITAL OUTLAY	168,677	300,058	543,199	-	-	250	217,604	250	250	-	-	41,000	42,600	29,600	58,400
30-4620.5086	DRAINAGE	-	-	-	125,988	500,000	6,682	99,518	731,000	231,000	445,804	(54,196)	448,668	447,804	445,804	448,668
<b>TOTAL</b>		<b>263,723</b>	<b>382,656</b>	<b>596,587</b>	<b>139,878</b>	<b>532,000</b>	<b>11,978</b>	<b>368,006</b>	<b>763,250</b>	<b>231,250</b>	<b>474,804</b>	<b>(57,196)</b>	<b>518,668</b>	<b>519,404</b>	<b>504,404</b>	<b>536,068</b>
<b>% Increase/(Decrease) from Prior Year</b>		<b>104%</b>	<b>45%</b>	<b>56%</b>	<b>-77%</b>	<b>-11%</b>			<b>28%</b>		<b>-38%</b>		<b>9%</b>	<b>0%</b>	<b>-3%</b>	<b>6%</b>
<b>HOSPITALITY TAX</b>																
35-4620.5026	MAINT & SERVICE CONTRACTS	58,594	96,847	80,731	65,798	193,800	36,921	83,764	193,800	-	193,800	-	193,800	193,800	193,800	193,800
35-4620.5067	CONTRACTED SERVICES	13,815	12,060	69,952	66,119	70,000	32,510	67,208	70,000	-	70,000	-	70,000	70,000	70,000	70,000
35-4620.5085	CAPITAL OUTLAY	-	-	-	-	40,000	-	-	-	(40,000)	-	(40,000)	20,500	21,300	14,800	29,200
35-4620.5086	DRAINAGE	-	-	-	-	198,288	-	-	198,288	-	-	(198,288)	-	-	-	-
<b>TOTAL</b>		<b>72,409</b>	<b>108,907</b>	<b>150,683</b>	<b>131,917</b>	<b>502,088</b>	<b>69,431</b>	<b>150,972</b>	<b>462,088</b>	<b>(40,000)</b>	<b>263,800</b>	<b>(238,288)</b>	<b>284,300</b>	<b>285,100</b>	<b>278,600</b>	<b>293,000</b>
<b>% Increase/(Decrease) from Prior Year</b>		<b>-3%</b>	<b>50%</b>	<b>38%</b>	<b>-12%</b>	<b>233%</b>			<b>207%</b>		<b>-43%</b>		<b>8%</b>	<b>0%</b>	<b>-2%</b>	<b>5%</b>
<b>STATE ACCOMMODATIONS TAX</b>																
50-4620.5026	MAINT & SERVICE CONTRACTS	-	-	28,750	-	-	-	28,750	-	-	-	-	-	-	-	-
50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50-4620.5079	MISCELLANEOUS	12,768	13,889	3,972	4,444	7,500	-	538	7,500	-	7,500	-	7,500	7,500	7,500	7,500
50-4620.5085	CAPITAL OUTLAY	-	4,661	199,605	32,068	40,000	(354)	50,850	40,000	-	15,000	(25,000)	41,000	42,600	29,600	58,400
<b>TOTAL</b>		<b>12,768</b>	<b>18,550</b>	<b>232,326</b>	<b>36,511</b>	<b>47,500</b>	<b>(354)</b>	<b>80,137</b>	<b>47,500</b>	<b>-</b>	<b>22,500</b>	<b>(25,000)</b>	<b>48,500</b>	<b>50,100</b>	<b>37,100</b>	<b>65,900</b>
<b>% Increase/(Decrease) from Prior Year</b>		<b>-57%</b>	<b>45%</b>	<b>1152%</b>	<b>-84%</b>	<b>-80%</b>			<b>-80%</b>		<b>-53%</b>		<b>116%</b>	<b>3%</b>	<b>-26%</b>	<b>78%</b>
<b>GRAND TOTAL PUBLIC WORKS</b>		<b>1,871,281</b>	<b>3,292,181</b>	<b>3,909,267</b>	<b>1,796,168</b>	<b>5,965,014</b>	<b>832,401</b>	<b>2,874,224</b>	<b>3,029,961</b>	<b>(2,935,053)</b>	<b>5,248,861</b>	<b>(716,153)</b>	<b>3,737,322</b>	<b>2,858,425</b>	<b>2,819,188</b>	<b>3,006,183</b>
<b>% Increase/(Decrease) from Prior Year</b>		<b>24%</b>	<b>76%</b>	<b>19%</b>	<b>-54%</b>	<b>53%</b>			<b>-22%</b>		<b>73%</b>		<b>-29%</b>	<b>-24%</b>	<b>-1%</b>	<b>7%</b>

**CITY OF ISLE OF PALMS - PUBLIC WORKS - EXPENDITURE DETAIL - ALL FUNDS**

**NOTES**

**CAPITAL PROJECTS FUND**

VEHICLE MAINTENANCE	-
NON-CAPITAL TOOLS & EQUIPMENT	-
MAINT & SERVICE CONTRACTS	Provision for facilities maintenance = 1% (FY21) or 2% (FY22-25) of insured building value including wash station.
PROFESSIONAL SERVICES	-
CIP PHASE 2 - 5 DRAINAGE	Drainage Phase 3 Project, including elevation of Waterway Blvd multi-use path is expected to begin in FY21 and be completed in FY23.
CAPITAL OUTLAY	Forecast periods = 50% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
DRAINAGE EXPENSE CONTING.	FY22 Incls \$192k to complete a comprehensive drainage plan. FY22-FY26 includes annual provisions for drainage contingency (\$100k) and FY23-26 incls continued small high impact projects (\$250k). (Another \$250k annually in the Muni Atax Fund).

**MUNICIPAL ACCOMMODATIONS TAX**

MAINT & SERVICE CONTRACTS	Charleston Co solid waste disposal fees on Front Beach compactor and beach trash dumpsters (\$9,000), right of way maintenance (\$6,000), beach path maint (\$2,500), additional mowing of underbrush/limbs in busy season (\$10,000) and wayfinding sign maint (\$1,500).
STREET SIGNS	
RENT AND LEASES	
PROFESSIONAL SERVICES	
CONTRACTED SERVICES	
MISCELLANEOUS	
CAPITAL OUTLAY	Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
DRAINAGE	FY22-26 includes annual ditch maintenance (\$196-199k per year) and \$250k for continued small high impact projects within the basin area as identified by Thomas & Hutton. (Another \$250k annual in the Capital Projects Fund).

**HOSPITALITY TAX**

MAINT & SERVICE CONTRACTS	City-wide landscaping contract = approx \$70,500/year (base price). Add'l provision provides avail funds for improved landscaping/irrig. This line item is managed by the Asst Public Works Director.
CONTRACTED SERVICES	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd) + commercial dumpster service
CAPITAL OUTLAY	Forecast periods = 10% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
DRAINAGE	

**STATE ACCOMMODATIONS TAX**

MAINT & SERVICE CONTRACTS	
PROFESSIONAL SERVICES	
MISCELLANEOUS	Annual provision for beach trash cans.
CAPITAL OUTLAY	FY22 incls replacement of z-track mower (\$15k). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.