



## **City Council**

6:00 p.m., Tuesday, April 26, 2022  
Council Chambers  
1207 Palm Boulevard, Isle of Palms, SC

### **Public Comment:**

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

### **Agenda**

- 1. Introduction of meeting** and acknowledgement that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.
  - a. Invocation
  - b. Pledge of Allegiance
  - c. Roll Call
- 2. Swearing-in of new employee** – Fire Chief Oliverius
- 3. Citizens' Comments** – All comments will have a time limit of three (3) minutes.  
Special Presentation by Coastal Science & Engineering – Steven Traynum
- 4. Consent Agenda**
  - a. Approval of Previous Meetings' Minutes – Regular Meeting – 6:00 p.m., March 22, 2022
  - b. Consideration of approval of sole source purchase of Purvis Station Alerting System for Fire Station 1 & 2 in the amount not to exceed \$75,000 [FY22 Budget, Capital Projects Fund, Fire Department, Maintenance & Service Contracts, \$94,305, pg.19, In. 41] [\[Strategic Plan Priority 6, Goal a.\]](#)
  - c. Discussion of recommendation from Recreation Committee that the City plan a celebration to commemorate the 75<sup>th</sup> anniversary of the City's incorporation instead of the 70<sup>th</sup> anniversary in 2023.
  - d. Discussion and consideration of request for ATAX funding from MUSC Hollings Cancer Center for Lowvelo Bike Ride at IOP on November 5, 2022 [FY22 Budget, State ATAX, General Government, Programs & Sponsorships, \$85,000, pg. 31, In. 20] [\[Strategic Plan Priority 3, Goal e.\]](#)
  - e. Consideration of recommendation from the Public Works Committee to approve an amount not to exceed \$25,000 for intersection improvements on Ocean Boulevard & JC Long Boulevard to improve flow of traffic [\[Strategic Plan Priority 1, Goal b.\]](#) [FY22 Budget, State ATAX, Front Beach, Capital Outlay, \$70,000, pg.33, In. 72]
  - f. Consideration of recommendation from the Public Works Committee to approve an amount not to exceed \$12,000 for pavement repairs at Palm Boulevard & 45th



Avenue [FY22 Budget, Capital Projects, Public Works, Drainage Contingency, \$100,000, pg. 21, ln. 56] [\[Strategic Plan Priority 5, Goal c.\]](#)

- g. Consideration of recommendation from the Public Works Committee to approve an amount not to exceed \$76,000 for drainage/flooding mitigation improvements at the end of 25th Avenue [\[Strategic Plan Priority 5, Goal c.\]](#) [FY22 Budget, Capital Projects, Public Works, Drainage Contingency, \$100,000, pg. 21, ln. 56]

## **5. Reports from Standing Committees**

### **a. Ways and Means Committee**

Approval of purchase of F-150 truck for Fire Department in the amount \$52,000 [On 11/17/2021, Council approved this budgeted purchase at \$44,000]

### **b. Public Safety Committee**

### **c. Public Works Committee**

### **d. Recreation Committee**

### **e. Personnel Committee – no meeting in April**

- i. Consideration of appointment of Scott Pierce to the Personnel Committee
- ii. Re-appointment and Council approval of the following employees to the Grievance Committee: Douglas Kerr, Norm Jean Page, and Donnie Pitts.

### **f. Real Property Committee**

## **6. Reports from City Officers, Boards and Commissions**

### **a. Board of Zoning Appeals – minutes attached**

### **b. Planning Commission – minutes attached**

Update on status of development of recommendations for regulating short-term rentals

### **c. Accommodations Tax Advisory Committee – minutes attached**

### **d. Environmental Advisory Committee – minutes attached**

## **7. Reports from Special or Joint Committees**

### **a. Accommodations Taskforce – minutes attached**

## **8. Petitions Received, Referred or Disposed of – None**

## **9. Bills Already in Possession of Council – None**

## **10. Introduction of New Bills, Resolutions and Proclamations**

### **a. Ordinance 2022 – 01 – An ordinance to raise revenue and adopt a budget for the City of Isle of Palms, South Carolina for the fiscal year beginning July 1, 2022, and ending June 30, 2023**

### **b. Ordinance 2022 – 02 – An ordinance to temporarily suspend all regular meetings of standing committees and replace with workshop meetings from July 1, 2022 until December 31, 2022**

### **c. Resolution 2022 – 05 – A resolution to temporarily adopt additional rules of order and procedure for conducting workshops meetings in order to increase expediency for transaction of the City's business**

### **d. Resolution 2022 – 06 – Safety Resolution**

### **e. Proclamation 2022 – 02 – National Safe Boating Week**



- f. **Proclamation 2022 – 03** – Peace Officer Memorial Day
- g. **Proclamation 2022 – 04** – To Commemorate the 50<sup>th</sup> Anniversary of The Windjammer

#### **11. Miscellaneous Business**

- a. Discussion of open letter from Councilmember Hahn to Council and the importance of Home Rule
- b. Discussion of including regulations regarding the use of leaf blowers in the noise ordinance revisions
- c. Legislative Update
  - i. Lobbyists report
  - ii. Efforts to seek state funding for initiatives to enhance visitor experience, and others
- d. Discussion of enforcement of existing lease terms regarding overnight/long term parking
- e. Discussion of review of marina parking management and potential replacement
- f. Next meeting: Regular Meeting: 6:00 p.m., Tuesday, May 24, 2022.

#### **12. Executive Session**

- a. Executive Session pursuant to S.C. Code §30-4-70(a)(2) for the discussion incident to proposed contractual arrangements related to the marina.
- b. Executive Session pursuant to S.C. Code §30-4-70(a)(2) for the receipt of legal advice concerning potential claims related to the enforcement of existing lease terms and parking management at marina.
- c. Executive Session pursuant to S.C. Code §30-4-70(a)(2) for the receipt of legal advice concerning a proposed civil settlement from Jonathan Gandolfo related to the tree cutting case.

#### **13. Adjournment**



**CITY COUNCIL MEETING**  
**6:00pm, Tuesday, March 22, 2022**  
**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 Popson, Streetman, Miars, Ward, Anderson, Bogosian, Hahn, and Mayor Pounds

Staff Present: Administrator Fragoso, City Attorney Halversen, various department heads

**2. Citizens' Comments**

Ms. Patsy Hindman, 7 Barnacle Row, said there have been a lot of changes recently and little opportunity for citizen input. She is concerned about the suggested changes around voting with regards to runoff elections. She also expressed concern about the proposed changes to the committee and meeting structure. She would like for more time to be allowed for citizens to consider this change. She does not want City Council to limit citizens' opportunities to talk to the Council.

Ms. Kathy Campbell, 10 20<sup>th</sup> Avenue, expressed confusion about why the Accommodations Task Force meeting was changed from March 10 March 17 when Mr. Ray Burns could not be in attendance. She does not believe the City should give more money to the CVB until the City knows how the money is spent. She also hopes the City will not wait to hear from the Attorney General before making a decision about tourism monies. She also expressed concern about why the ATAX Committee did not meet in February or March.

**3. Consent Agenda**

**MOTION: Council Member Streetman made a motion to the Consent Agenda. Council Member Anderson seconded the motion.**

**A. Approval of Previous Meeting's Minutes:**

- i. Regular Meeting – 6:00pm, February 22, 2022**
- ii. Special Meeting – 4:30pm, March 3, 2022**

**B. Approval of FY22 budget of proposed expenditures by the Charleston Visitor's Bureau**

**VOTE: A vote was taken as follows:**

Ayes: Anderson, Bogosian, Miars, Popson, Streetman, Ward, Pounds

Nays: Hahn

**The motion passed 7-1.**

**4. Reports from Standing Committees**

**A. Ways and Means Committee**

Mayor Pounds reviewed the minutes of the March 15, 2022 meeting. He said that revenues for the City are “good” at this point in the fiscal year and that expenditures are in line with the budget. He reminded Council members of the larger projects that have been moved from FY22 and into FY23. The City currently has \$30M in cash reserves, \$17M of which is restricted.

Mayor Pounds briefly reviewed the minutes of the Special Ways & Means Committee meeting of March 16, 2022 which discussed the first draft of the FY23 budget. The second draft of the budget will be presented at the April Ways & Means Committee meeting.

**MOTION: Council Member Pounds made a motion to suspend the rules of order to allow for Mr. William Hamilton to speak to the City Council. Mayor Pounds seconded the motion. The motion passed unanimously.**

**5. Citizen’s Comments**

Mr. William Hamilton and some members of the Best Friends of Lowcountry Transit presented the Key to the Sea to the City Council and thanked them for their participation and support of the Beach Shuttle last year. They would like to see the shuttle run again this year. Mayor Pounds said it would run again this summer.

**6. Reports from Standing Committees**

**B. Public Safety Committee**

Council Member Streetman reviewed the minutes March 7, 2022 meeting.

**MOTION: Council Member Bogosian made a motion to send a letter to SCDOT based on statute 57-5-820 that the City has not agreed to the changes to the Connector and request that the Connector be returned to it original striping until such time as an agreed upon change to the Connector can be reached. The letter, sent from the entire City Council, would include the March 1, 2021 letter from the Charleston County Deputy Administrator Eric Watson, and all neighboring municipalities’ councils, Eric Watson, and Charleston County Council would be copied. Council Member Miars seconded the motion.**

Mayor Pounds said they spoke with the City’s lobbyists today in preparation for a meeting on March 29 with Secretary Hall and some state legislators at which they will continue to push SCDOT to complete the studies they have committed to.

Council Member Hahn said, “While this letter talks specifically about the Connector, the implication go much deeper. This is about the right of our island to self-governance. It is about the right of homerule. In 1973, after consideration for over two decades, the leaders of our staten

enacted a constitutional amendment to our State Constitution. Article 8 of our State Constitution clearly states that the powers of a municipality ‘shall be liberally construed in favor of the municipality and the specific mention of particular power shall not be construed as limited in any manner the general powers of such municipalities.’ The Constitution goes on to state, ‘No laws for a specific county [or municipality] shall be enacted.’ SCDOT’s actions with our Connector and our roads specifically violate not only SC statute 57-5-820, SCDOT has violated the Constitution of South Carolina. This letter is the first step in standing up for the rights of the citizens of the Isle of Palms. A line must be drawn that this elected body will stand up for and defend the Constitution. To do otherwise relegates our Constitution to nothing more than a meaningless piece of paper. If we do not demand the Constitution be followed and enforced against all that violate its rule of law, then what is to stop the Governor or our State senators from abolishing this duly elected Council and appointing their own Council to dictate their will. The attack on our island and our State Constitution by SCDOT and the State legislature cannot be overstated. Sending this letter, along with the commitment to follow through, is the first step in correcting the violation and taking of our constitutionally guaranteed rights. I urge each and every member of this Council to vote to send this letter to SCDOT and stand up for the rights of our citizens.”

Council Member Anderson said that while she respects Council Member Hahn’s opinion, she believes SCDOT is now acting in good faith. She believes they have remedied their “transgressions” through their recent actions.

Council Member Streetman said he also agrees with Council Member Hahn’s letter and comments but believes this is the wrong time to send such a letter. He would like to see the results of the next steps in the process.

Council Member Miars said, “I am hearing a lot of what sounds to me like people talking about bad timing. It sounds like we’re afraid that we’re going to get in trouble with the state and DOCT is we do this. That bothers me a lot. I feel like freedom of speech is really important, and it’s specifically important for political speech. I think we should be able to say this without being afraid that we are going to get somehow punished by the SCDOT. That just makes me want to do the letter even more.” She added that she does not feel that recent actions have rectified anything. She added, “I really hope we live in a better state than one that would punish us for writing a very thoughtful, educated, heartfelt letter. It’s not in any way, shape, or form rude, or anything like that. So I would really like for us to send this letter as written.”

Council Member Bogosian said he agrees with the comments that have been made and is disturbed by the violation of home rule, “but if we really believe that sending this letter is going to force DOT to return the Connector back to its original form as quickly as they changed it, I think it is fantasy. So the next logical step for us to push our case is a legal case, and that would be a much longer period of time to get the change that we want. Let’s try to work with them through the meeting we have scheduled on the 29<sup>th</sup> and get it changed that way as opposed to a legal course of action. That, to me, is not going, it never ends where you want it to end. So for that reason, I’m voting against it this evening but always reserve our rights to take this course later if we don’t get where we need to be.”

Council Member Miars feels the letter can be seen as “a bit of a negotiation tool” in talks with SCDOT. Council Member Hahn said the results of the study won’t lead to any changes on the Connector for two more years.

**VOTE: A vote was taken as follows:**

Ayes: Hahn, Miars, Ward

Nays: Anderson, Bogosian, Popson, Streetman, Pounds

**The motion failed 5-3.**

**C. Public Works Committee**

Council Member Ward reviewed the minutes of the March 2, 2022 meeting.

**D. Recreation Committee**

Council Member Popson reviewed the minutes of the March 7, 2022 meeting.

**E. Personnel Committee**

Council Member Bogosian reviewed the minutes of the March 8, 2022 meeting.

**MOTION: Council Member Bogosian made a motion to appoint Jeff Forslund to the open seat on the IOP Water & Sewer Commission. Council Member Anderson seconded the motion. The motion passed unanimously.**

**MOTION: Council Member Bogosian made a motion to discuss and approve the Code of Conduct. Council Member Streetman seconded the motion.**

**MOTION: Council Member Ward made a motion to amend the Code of Conduct to include the language “and appointed members of Boards and Commissions.” Mayor Pounds seconded the motion. The motion to amend passed unanimously.**

**VOTE: The amended motion passed unanimously.**

**F. Real Property Committee**

Council Member Streetman reviewed the minutes of the March 7, 2022 meeting.

**5. Reports from City Officers, Boards, and Commissions**

**A. Board of Zoning Appeals** – minutes attached

**B. Planning Commission** – minutes attached

**C. Accommodations Tax Advisory Committee** – no meeting in February

Administrator Fragoso said the next meeting of the ATAX Committee may be scheduled for April 13, 2022.

**D. Environmental Advisory Committee – minutes attached**

Council Member Bogosian said the Committee has made a recommendation to join Keep America Beautiful. He expects more of their work to be coming before Council in the future.

**6. Reports from Special or Joint Committees**

Council Member Streetman briefly reviewed the minutes of the February 24 and March 17 meetings of the Accommodations Task Force. He encouraged citizens to review those meetings on YouTube. He detailed the information the Task Force has requested to see and believes they can make their recommendations to City Council in less than the requested six months.

**7. Petitions Received, Referred or Disposed of – none**

**8. Bills already in Possession of Council – none**

**9. Introduction of New Bills, Resolutions, and Proclamations**

Proclamation 2022-01 to proclaim March 2022 as Red Cross Month

**MOTION: Council Member Ward made a motion to approve, and Council Member Streetman seconded the motion.**

Katarina Fjording accepted Proclamation 2202-01 on behalf of the Red Cross. She would like to hold blood drives in City Hall.

**MOTION: Council Member Ward made a motion for the City to fly the Ukrainian flag as a display of solidarity with the Ukrainian people. Council Member Anderson seconded the motion. The motion passed unanimously.**

**VOTE: The vote on the motion to approve Proclamation 2202-01 was unanimous.**

**10. Miscellaneous Business**

**A. Consideration of application for surf instructions permits for 2022**

**i. Carolina Salt, LLC – Kyle Busey**

**MOTION: Council Member Ward made a motion to approve, and Council Member Miars seconded the motion. The motion passed unanimously.**

**B. Continued discussion of strategies to increase efficiencies of Council and governance**

Mayor Pounds referred to the document in the meeting packet that detailed how a workshop agenda might look and what a monthly meeting schedule would look like without committee meetings along with some FAQs about the workshop structure. He mentioned presentations like the one recently made by Mr. Kirby Marshall would only happen once in a workshop structure as opposed to 2-3 times within a committee structure.



Council Member Streetman spoke in favor of the workshop structure, adding that 80% of the state's municipalities follow this option. He said it would be good for the entire Council to hear and discuss issues together and to leave the day-to-day running of the City to the staff.

Council Member Miars agreed with Council Member Streetman's comments. She suggested more time for public comment at Council meetings and having written public comments read at Council meetings.

Council Member Popson supports the committee structure and believes efficiencies can be found at the committee level.

Council Member Anderson believes the workshop would be a better use of Council members' time so that the same information is not heard or presented multiple times.

Council Member Bogosian said he believes too much of City Council's time is spent on the minutiae of City operations within the committee structure. He said City Council should be more focused on policy-making discussions.

Mayor Pounds said he anticipated workshops lasting 2-3 hours depending on what is on the agenda.

Council Member Ward expressed concern about amending or suspending City code to test the workshop method. He believes that sort of action should be reserved for emergencies. Mayor Pounds said he would ask City Attorney Halversen to give his opinion at a later date on "other ways allowable to make that happen without using that type of scenario." Council Member Streetman added that workshops will always be live streamed and that the other boards, commissions, and committees will remain in place.

Mayor Pounds said he will continue discussions about this idea with Administrator Fragoso and City Attorney Halversen and bring more details to the April meeting for continued discussion.

**C. Next meeting – Regular Meeting, 6:00pm, Tuesday, April 26, 2022**

**11. Executive Session**

**MOTION: Mayor Pounds made a motion in accordance with §30-4-70 (a)(2) to move into Executive Session to receive legal advice related to a proposed civil settlement from Jonathan Gandolfo related to the tree cutting case. Council Member Ward seconded the motion. The motion passed unanimously.**

City Council moved into Executive Session at 7:31pm.

City Council returned from Executive Session at 7:49pm. Mayor Pounds said no decisions were made.

**12. Adjournment**

Council Member Ward made a motion to adjourn, and Council Member Streetman seconded the motion. The meeting was adjourned 7:49pm.

Respectfully submitted,

Nicole DeNeane  
City Clerk



**Ways & Means Committee Meeting  
5:00pm, Tuesday, April 19, 2022  
1207 Palm Boulevard, Isle of Palms, SC 29451  
and broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

**MINUTES**

**1. Call to Order**

Present: Council members Anderson, Hahn (left approximately 6:20pm), Bogosian, Miars, Ward, Streetman, Popson, Pierce, and Mayor Pounds

Staff Present: Administrator Fragoso, Treasurer Suggs, City Attorney Halversen, various City Department heads

**2. Approval of previous meeting's minutes**

Mayor Pounds made a motion to approve the minutes of the March 15, 2022 regular meeting and the minutes of the March 16, 2022 Budget Workshop, and Council Member Streetman seconded the motion.

Mayor Pounds noted the vote tally for item 6B should be 2-6 and item 9 should be 6-2.

**VOTE: A vote was taken with all in favor of the minutes as amended excepting Council Member Pierce who abstained from the vote.**

**4. Citizen's Comments**

Mr. Bret Jones, owner of several local restaurants, said he is in favor of City Council moving the compactor in the parking lot behind his restaurant. He said he spoke with Director Pitts about some other options and hopes City Council will put a placeholder in the budget for whatever option is decided upon to clean up that area.

**5. Financial Statements – Treasurer Suggs**

Treasurer Suggs said there have been no new significant financial events since the last meeting. 87% of revenues have been collected to date. A \$3.6M budget overage is being forecasted.

Expenditures are at 59% of budget, and they are forecasted to come in \$3M under budget, which is mainly due to larger projects being moved to FY23.

All key revenue streams for the City are running ahead of the prior year to date and are expected to be slightly above the budget by the end of the fiscal year.

All tourism-related revenues are ahead of FY21 and building permit income is 75% ahead of budget projections. All key departments are at or below budget.

When asked about the overage in building permits, Director Kerr said it is mostly single-family home construction, but he did not know if they were intended as permanent residences or rental homes.

Cash balances total \$30M, with \$1M from ARP funds and \$11M restricted.

Treasurer Suggs said she would ask Wild Dunes for a breakdown of how much of ATAX monies might be coming from the new hotel. Council Member Bogosian said he would like to see a year-over-year comparison to see if the island is hosting more visitors or if people are paying higher rates to stay here.

She also briefly reviewed the project worksheets and the few payouts made in March.

## **5. Capital Projects Report**

### **A. Marina Restaurant Renovation**

Administrator Fragoso gave an overview of the work that has been completed at the Marina restaurant. A slide detailing all of the work done there can be seen in the YouTube recording of this meeting linked on the City's website. She said the work on the restaurant is nearly complete. Marker 116 is working with the plumbers and the electricians to be ready for the DHEC inspection. An actual opening date will be articulated after the inspection.

The City's Fire Marshall and Building Inspector will also be scheduling final inspections on punch list items that were not completed when the City issued a conditional CO. This week, they will be working on potholes and resurfacing the parking lot.

Council Member Popson suggested a ribbon cutting ceremony when the restaurant and marina work is complete. Mayor Pounds said he has asked the newly formed Chamber of Commerce to work on such an event.

### **B. Marina Docks Rehabilitation**

Administrator Fragoso gave an overview of the work being done on the Marina Docks Rehabilitation Project. A slide detailing all of the work done there can be seen in the YouTube recording of this meeting linked on the City's website. The final inspection for the substantial completion was held on Friday, April 15.

The potable water system passed the pressure test. The first bacterial sample passed testing, and the results of the second sample are expected tomorrow. Upon passing the second test, all documentation for a permit for the water will be submitted to DHEC.

The fire suppression stand-pipe system was tested last week and a small drip was found. Replacement fittings were ordered on April 15 and will be installed tomorrow.

The sewer pump out system has been installed and plumbed. The section of line between the pump and the bulkhead will be pressure tested tomorrow.

All the electrical panels will be fully inspected again to determine whether or not an extension to the warranty is necessary.

In addition to some touchups on the bulkhead, Salmon's is assembling the as-builts, the operations and maintenance manuals and warranty statements for the marina.

**C. Phase III Drainage**

Administrator Fragoso gave an overview of the work being done on the Phase III Drainage Project. A slide detailing all of the work done on this project can be seen in the YouTube recording of this meeting linked on the City's website. A kickoff meeting was held today with Thomas & Hutton, Quality Enterprises, City staff, and members of the Water & Sewer Commission staff regarding the 30<sup>th</sup> and 36<sup>th</sup> avenues outfalls work. Site preparation begins May 2 and constructions begins May 5. The work on the golf course portion of the project is expected to be completed by June. Road closures are being planned for Waterway Blvd. & 30<sup>th</sup> Avenue from July 28-August 8 for Waterway & 36<sup>th</sup> Avenue from October 3-8. Residents in those areas will be notified.

The City is still waiting for the wetlands permit from OCRM and USACE but anticipates receiving it following the public comment period on the project which began April 14.

City staff met with the State's Office of Resiliency, who is paying for the project, to begin working through the details of the project so it is ready to go out for bid once the permits are in hand.

**D. Master Drainage Plan**

Administrator Fragoso said Davis & Floyd has completed the inventory and conditions report and presented it to the staff in Google Earth format. They will be presenting it to the Public Works Committee in May. They will also be reviewing the City's development standards to address any shortcomings.

After the first draft of the plan is complete, Administrator Fragoso said it would be put on the website for residents to review and add any flood-prone areas not identified in the report.

**E. Overhead to Underground Conversion**

Administrator Fragoso reported that the feasibility study and construction estimates are complete. The estimate for construction is \$65,000 and the City's portion is included in the FY23 budget. In light of bids coming back higher than anticipated in recent months, Administrator Fragoso asked Dominion Energy about their flexibility with regards to the City's portion of the project if the bids come back higher than anticipated. They said the City will not incur additional charges, but they also seemed confident in their estimates. Construction is anticipated to in the fall or winter of 2022.

**6. Old Business**

**7. New Business**

**MOTION: Council Member Ward made a motion to reorder the agenda to allow for the discussion of shared parking to be considered first. Council Member Hahn seconded the motion. The motion passed unanimously.**

**A. Discussion of Shared Parking at the Marina**

Mayor Pounds said this item is for discussion only and no vote would be taken on the matter tonight.

**MOTION: Mayor Pounds made a motion to suspend the rules of order to allow for an open discussion not bound by Robert's Rules of Order. Council Member Pierce seconded the motion. The motion passed unanimously.**

Mayor Pounds explained what is included in the lease between the City and Marker 116, LLC with regards to parking at the Marina. Staff began facilitating a discussion last year between the marina tenants to renegotiate other terms for the use of the shared parking and secure as much free parking as possible for the residents.

Council members Pierce and Miars spoke strongly about not being part of the dispute between the marina tenants.

Mayor Pounds stated that he is seeking the Committee's guidance on the shared parking agreement proposed by the marina tenants. Council Member Hahn noted that as the landlord, the City has an obligation to the tenants to meet their rights and obligations. Mayor Pounds then shared the details of the proposed parking agreement.

Several Council members expressed strong support for keeping the parking spots (currently 16, but could be less after proper configuration) by the new public dock as free parking for residents.

Mayor Pounds will go back to the tenants with the Committee's recommendation that the City stay out of the proposed shared parking agreement between the tenants and join the 16 spots to the public dock as free resident parking.

**B. Discussion and consideration of Draft #2 of proposed FY23 Budget**

**i. Consideration of recommendation from Public Works Committee to include \$100, 000 for the potential relocation of the City's compactor located in the small municipal parking lot [Strategic Plan Priority 3, Goal e]**

**MOTION: Council Member Ward made a motion to approve, and Council Member Popson seconded the motion.**

Administrator Fragoso handed out an aerial view of the parking lot that currently houses the compactor and its surrounding areas. She said one idea is to move the compactor and its required access ramps to the center of the parking lot. However, that will result in the loss of 6-10 parking spaces that generate about \$1200/year. Director Pitts and Mr. Jones have discussed other alternatives including encasing the compactor area in cinder blocks, executing an agreement with an exterminator for weekly treatments, scheduling regular deep cleaning and pressure washing, and installing an odor control system. This placeholder will be in the budget for whatever improvements are agreed upon. It is the City's responsibility to maintain the compactor. The money for this placeholder will come from hospitality funds.

**VOTE: The motion passed unanimously.**

**ii. Consideration of recommendation from Real Property Committee to include Option C for the redevelopment of the new public dock and “T” dock at the marina [Strategic Plan Priority 5, Goal a]**

**MOTION: Council Member Bogosian made a motion to approve and Council Member Streetman seconded the motion.**

Council Member Popson requested that consideration for each dock be done in separate votes. Council Member Bogosian withdrew his motion to approve, and Council Member Streetman withdrew his second.

**MOTION: Council Member Popson made a motion to approve Option C for the redevelopment of the new public dock. Council Member Miars seconded the motion.**

**MOTION: Council Member Miars made a motion to amend the approval to include the protection and inclusion of the 16 resident parking spaces currently adjacent to the public dock. Council Member Anderson seconded the motion.**

Mayor Pounds proposed using the monies received from the American Rescue Plan to pay for the improvements.

Council members discussed their preference for Option B at the new public dock. Administrator Frago pointed out that this plan would require new permits which would take about a year to secure. Construction could begin next fall in FY24.

**VOTE: A vote was taken on the amendment as offered by Council Member Miars with all in favor.**

**VOTE: A vote was taken on Option C for the new public dock as amended as follows:**

Ayes: Ward

Nays: Anderson, Bogosian, Miars, Pierce, Popson, Streetman, Pounds

**The motion failed 1-7.**

**MOTION: Council Member Miars made a motion to approve Option B for the redevelopment of the public dock. Council Member Bogosian seconded the motion.**

**MOTION: Council Member Miars made a motion to amend the approval to include the protection and inclusion of the 16 resident parking spaces currently adjacent to the public dock. Council Member Bogosian seconded the motion.**

Those 16 spaces are represented by the area in white labeled as “resident” and circled in red on Exhibit A as provided by Council Member Miars. Those resident-only spaces should be considered part of the public dock plan and cannot be removed, conveyed, or changed. These resident parking spaces will remain free to the residents of the Isle of Palms. There are currently 16 parking spaces. The number may change based on ADA requirements or limited greenspace on the small side facing the Intracoastal Waterway.

Administrator Fragoso said that funds to secure permitting for this project will be in FY23 but construction funds will be in FY24. A 15% contingency is built into the \$1.7M estimate.

**VOTE: A vote was taken on the motion to amend with all in favor.**

**VOTE: A vote was taken on the amended motion to approve Option B for the redevelopment of the new public dock as follows:**

Ayes: Anderson, Bogosian, Miars, Pierce, Popson, Streetman, Pounds  
Nays: Ward

**The motion passed 7-1.**

**MOTION: Council Member Miars made a motion to approve Option C for the redevelopment of the “T” docks. Council Member Streetman seconded the motion. A vote was taken as follows:**

Ayes: Anderson, Miars, Streetman  
Nays: Bogosian, Pierce, Popson, Ward, Pounds

**The motion failed.**

**MOTION: Council Member Bogosian made a motion to put an amount not to \$400,000 in the FY23 budget for refurbishment and repairs to the “T” dock. Mayor Pounds seconded the motion.**

Administrator Fragoso said the costs were estimated to be about \$200,000 by ATM. She said the most pressing issue at the dock was identified as the hardware associated with the pier. Other work that could be done includes replacing the bumpers, fixing the electrical panels and replacing some decking.

Council Member Ward said he would like to know the book value of the dock.

**VOTE: The motion passed unanimously.**

**iii. Consideration of recommendation from the Public Safety Committee to include the following Capital Outlay requests:**

**a. Exhaust system (both stations) - \$200,000** [Strategic Plan Priority 6, Goal a]

**MOTION: Council Member Ward made a motion to approve, and Council Member Streetman seconded the motion. The motion passed unanimously.**

**b. Refurbishment of gym equipment in both stations - \$75,000** (shared between FD and PD) [Strategic Plan Priority 6, Goal a]

**MOTION: Council Member Streetman made a motion to approve, and Council Member Anderson seconded the motion. The motion passed unanimously.**



**MOTION:** Council Member Ward made a motion to approve Draft #2 of the proposed FY23 Budget. Council Member Streetman seconded the motion. The motion passed unanimously.

**C. Consideration of approval of sole source purchase of Purvis Station Alerting System for Fire Stations 1 & 2 in an amount not to exceed \$75,000** [FY22 Budget, Capital Projects Fund, Fire Department, Maintenance & Service Contracts, \$94,305, pg. 19, ln. 41] [Strategic Plan Priority 6, Goal a]

**MOTION:** Council Member Streetman made a motion to approve, and Council Member Anderson seconded the motion.

Administrator Fragoso referred to the sole source justification memo in the meeting packet. She said the funds for this request are in the current budget and she supports the purchase.

**VOTE:** The motion passed unanimously.

**D. Discussion of recommendation from Recreation Committee that the City plan a celebration to commemorate the 75<sup>th</sup> anniversary of the City's incorporation instead of the 70<sup>th</sup> anniversary in 2023**

**MOTION:** Council Member Ward made a motion to approve, and Council Member Anderson seconded the motion. The motion passed unanimously.

**E. Discussion and consideration of request for ATAX funding in the amount of \$10,000 for MUSC Hollings Cancer Center for Lowvelo Bike Ride at IOP on November 5, 2022** [FY22 Budget, State ATAX, General Government, Programs & Sponsorships, \$85,000, pgs. 31, ln 20] [Strategic Plan Priority 3, Goal e]

**MOTION:** Council Member Streetman made a motion to approve, and Council Member Bogosian seconded the motion. The motion passed unanimously.

**F. Consideration of recommendation from the Public Works Committee to approve an amount not to exceed \$25,000 for intersection improvements on Ocean Boulevard and JC Long Boulevard to improve flow of traffic** [Strategic Plan Priority 1, Goal b] [FY22 Budget, State ATAX, Front Beach, Capital Outlay, \$70,000, pg. 33, ln. 72]

**MOTION:** Council Member Ward made a motion to approve, and Council Member Streetman seconded the motion. The motion passed unanimously.

**G. Consideration of recommendation from the Public Works Committee to approve an amount not to exceed \$12,000 for pavement repairs at Palm Boulevard & 45<sup>th</sup> Avenue** [FY22 Budget, Capital Projects, Public Works, Drainage Contingency, \$100,000, pg. 21 ln. 56] [Strategic Plan Priority 5, Goal c]

**MOTION:** Council Member Ward made a motion to approve, and Council Member Anderson seconded the motion. The motion passed unanimously.

**H. Consideration of recommendation from the Public Works Committee to approve an amount not to exceed \$76,000 for drainage/flooding mitigation improvements at the end of 25<sup>th</sup> Avenue** [Strategic Plan Priority 5, Goal c] [FY22 Budget, Capital Projects, Public Works, Drainage Contingency, \$100,000, pg. 21, ln. 56]

**MOTION: Council Member Ward made a motion to approve, and Council Member Anderson seconded the motion.**

Director Kerr explained how the excessive flooding in this area at extremely high tides makes the area impassable for residents. After years of conversation with SCDOT, the project will be paid for by SCDOT except for the valves. Clearing for the project has already begun, and SCDOT anticipates being finished with their portion of the work within 30 days. The valves being purchased by the City are coming straight from the manufacturer with no lead time. It is anticipated that the project will be completed before the end of the fiscal year.

**VOTE: The motion passed unanimously.**

**8. Miscellaneous Business**

The next regular meeting of the Ways & Means Committee will be Tuesday, May 17, 2022 at 5pm.

**9. Executive Session**

**10. Adjournment**

Council Member Ward made a motion to adjourn and Council Member Streetman seconded the motion. The meeting was adjourned at 7:08pm.

Respectfully submitted,

Nicole DeNeane  
City Clerk

**City of Isle of Palms**  
**Financial Summary as of March 31, 2022**  
**(Dollars in Thousands)**

	REVENUES			
	YTD Actual	Annual Budget	Remaining to Collect	YTD Actual as a % of Budget
General	\$ 9,606	\$ 11,799	\$ 2,193	81%
Capital Projects	1,977	1,291	(686)	153%
Muni Accom Tax	1,414	1,526	112	93%
Hospitality Tax	619	836	217	74%
State Accom Tax	1,768	2,146	378	82%
Beach Prserv Fee	1,023	1,275	252	80%
Marina	250	360	110	69%
Disaster Recovery	43	10	(33)	430%
All Other	188	171	(17)	110%
Total All Funds	\$ 16,888	\$ 19,414	\$ 2,526	87%

	EXPENDITURES			
	YTD Actual	Annual Budget	Remaining to Spend	YTD Actual as a % of Budget
	\$ 8,776	\$ 12,466	\$ 3,690	70%
	954	4,456	3,502	21%
	713	1,265	552	56%
	582	562	(20)	104%
	960	1,506	546	64%
	75	385	310	19%
	479	689	210	70%
	-	10	10	0%
	169	167	(3)	102%
	\$ 12,708	\$ 21,506	\$ 8,797	59%

General Fund Revenues					
	FY22 YTD Actual	FY22 Budget	% of FY22 Budget	FY21 YTD Actual	% of Prior YTD
Prop Tax	\$ 4,644	\$ 4,806	97%	\$ 4,522	103%
LO Sales Tax	608	895	68%	507	120%
Business Lic	1,182	1,421	83%	1,147	103%
Rental Lic	757	940	81%	894	85%
Other Lic	133	1,496	9%	136	98%
Build Pmts	801	450	178%	458	175%
From State	165	253	65%	127	0%
Parking	780	1,019	77%	666	117%
All Other	536	519	103%	498	108%
Total	\$ 9,606	\$ 11,799	81%	\$ 8,955	107%

General Fund Expenditures (YTD target = 75%)					
	FY22 YTD Actual	FY22 Budget	% of FY22 Budget	FY21 YTD Actual	% of Prior YTD
Mayor/Council	\$ 109	\$ 134	81%	\$ 100	109%
General Govt	1,564	2,145	73%	1,506	104%
Police	2,007	3,022	66%	1,923	104%
Fire	2,719	3,745	73%	2,505	109%
Public Works	1,063	1,502	71%	1,031	103%
Build & Lic	303	456	66%	301	101%
Recreation	759	1,090	70%	680	112%
Judicial	211	270	78%	189	112%
BSOs	41	102	40%	51	80%
Total	\$ 8,776	\$ 12,466	70%	\$ 8,286	106%

**March 2022 Notes:**

- YTD General Fund Revenues are consistent with prior YTD levels with the exception of Rental License Revenues, which continue to reflect a 1-time shortened reporting period for 2021 rental license renewals. The 2022 business and rental license renewal period has a deadline of April 30, 2022. Expect a big revenue month in April for business and rental licenses.
- YTD local option sales tax and building permit revenues are 20% and 75% above March 2021, respectively, highlighting robust economic and building activity on the island. The current forecast for General Fund predicts total additional revenues of \$1,252,000.
- YTD General Fund operating expenses are running 6% ahead of the prior year but well within budget targets. There is currently no forecasted change in total General Fund budgeted expenditures.
- The current forecast reflects the expected cross over to FY23 of certain capital projects. These include construction of drainage phase 3 (\$2,362,000), delay/change in FEMA private residence project (\$720,000), undergrounding of electric lines at the Marina (\$125,000), a portion of the comprehensive drainage plan (\$125,000) and the renovation construction of public dock space at the Marina (\$150,000).
- The City has \$29 million in cash deposits. Approximately \$3.8 million of this total represents unspent bond proceeds, \$1 million is unspent federal ARP funding and \$11.7 million is restricted for tourism related expenditures or beach preservation.

1:11

5G



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1 of 1

F-150

NF A40447

Go Further

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2022 F-150 4X4 SUPERCREW  
145" WHEELBASE  
5.0L V8 ENGINE  
ELEC TEN-SPEED AUTO W/TOW M

EXTERIOR  
CARBONIZED GRAY METALLIC  
INTERIOR  
BLACK SPORT CLOTH40/CON/40

## STANDARD EQUIPMENT INCLUDED AT NO EXTRA CHARGE

## EXTERIOR

- DAYTIME RUNNING LAMPS
- EASY FUELS CAPLESS FILLER
- FULLY BOXED STEEL FRAME
- HALOGEN HEADLAMPS
- HEADLAMPS - AUTO HIGH BEAM
- HEADLAMPS - AUTOLAMP (ON/OFF)
- LOCKING REMOVABLE TAILGATE
- PICKUP BOX TIE DOWN HOOKS
- TRAILER SWAY CONTROL
- WIPERS - INTERMITTENT

## EXTERIOR

- 4" PRODUCTIVITY SCREEN
- 80/40 FOLD-UP REAR BENCH SEAT
- DUAL SUNVISORS
- MESSAGE CTR: OUTSIDE TEMP, COMPASS, TRIP COMPUTER
- POWERPOINTS - 12V
- TILT/TELESCOPE STR COLUMN

## FUNCTIONAL

- AUTO HOLD
- CURVE CONTROL
- DYNAMIC HITCH ASSIST
- ELST 4X4 SHFT-ON-FLY
- FAIL-SAFE COOLING SYSTEM
- FORDPASS CONNECT™ 4G
- HOTSPOT TELEMATICS MODEM
- GAS-CHARGED SHOCKS
- OUTBOARD MNTD REAR SHOCKS
- PRE-COLLISION ASSIST W/AEB
- PWR RACK AND PINION STEER
- REAR VIEW CAMERA
- SELECTSHIFT

## SAFETY/SECURITY

- ADVANCED TRAC™ WITH RSC®
- AIRBAGS - FRONT SEAT MOUNTED SIDE IMPACT
- AIRBAGS - SAFETY CANOPY®
- CTR HIGH MOUNT STOP LAMP
- SECURELOCK® ANTI-THEFT SYS
- 808 POST-CRASH ALERT SYS™
- TIRE PRESSURE MONIT SYS

## WARRANTY

- 3YR/50,000 BUMPER / BUMPER
- 5YR/60,000 POWERTRAIN
- 5YR/60,000 ROADSIDE ASSIST
- 5YR/100,000 HYBRID BATTERY

## INCLUDED ON THIS VEHICLE

- EQUIPMENT GROUP 101A
- XL SERIES
  - XL POWER EQUIPMENT GROUP
  - CRUISE CONTROL
  - REVERSE SENSING SYSTEM

(MSRP)

820.00

## OPTIONAL EQUIPMENT/OTHER

- 5.0L V8 ENGINE
- 27MPH 18 BSW ALL-TERRAIN
- 3.51 ELECTRONIC LOCK RR AXLE
- TOWN CHVR PACKAGE
- FRONT LICENSE PLATE BRACKET
- COLOR-COORDINATED CARPET
- BLACK PLATFORM RUNNING BOARDS
- STX APPEARANCE PACKAGE
- SYND 4 W/ENHANCED VOICE RECOG
- TRAIL-WINDOW DEFROSTER
- 3RD ROW W/ 3RD ROW
- PRIVACY GLASS
- 80 STATE EMISSIONS
- LINER-TRAY STYLE-NO CARPET MAT
- INTERIOR WORK SURFACE
- AUTO START-STOP REMOVAL
- CLASS IV TRAILER HITCH
- FX4 OFF-ROAD PACKAGE
- 3RD PLATES
- 18" 6-SPOKE GLOSS BLACK WHEELS
- EXTENDED RANGE 30.0AL FUEL TANK
- INTEGRATED TRAILER BRAKE CONT
- STX SPORT CLOTH 40/CON/40
- FLEX FUEL VEHICLE

1,995.00

NO CHARGE

NO CHARGE

146.00

230.00

2,310.00

NO CHARGE

NO CHARGE

195.00

80.00

805.00

1,005.00

445.00

275.00

295.00

## PRICE INFORMATION

BASE PRICE

TOTAL OPTIONS/OTHER

(MSRP)

\$41,210.00

7,860.00

TOTAL VEHICLE &amp; OPTIONS/OTHER

DESTINATION &amp; DELIVERY

48,550.00

1,865.00

TOTAL BEFORE DISCOUNTS

XL HIGH DISCOUNT

STX APPEARANCE DISCT

50,645.00

- 750.00

- 750.00

TOTAL SAVINGS

- 1,800.00

HAND ONE

CA4F

HAND TWO

CONVOY

21-E611 Q/T 1

TOTAL MSRP \$49,395.00



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SPECIAL ORDER

NA051 H RB 2X 225 001233 01 05 22

04/21/2022



**Public Safety Committee**  
**10:00am, Wednesday, April 13, 2022**  
**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 Anderson, Hahn and Streetman

Staff Present: Administrator Fragoso, Chief Oliverus, Chief Cornett

**2. Approval of previous meeting's minutes**

**MOTION: Council Member Streetman made a motion to approve the minutes of March 3, 2022 and Council Member Hahn seconded the motion. The minutes passed unanimously.**

**3. Citizens' Comments**

Mr. Al Clouse of Wild Dunes and speaking on behalf of the Williamsons and the Grymans spoke to the Committee about his concern for the ongoing noise ordinance violation at the Sweetgrass Inn. He has attempted contact with the general manager for over a year and has called the police numerous times. He and his neighbors are very frustrated at the lack of response to these complaints. He said the atmospheric environmental situation of a pool near their homes amplifies the sound created by the Sweetgrass Inn. He has measured the decibel levels, noting that they use round Bose speakers to project the music outwards. He said it is hard to enjoy the outside areas of their home due to the high levels of noise.

Mr. Jim Owens, 2805 Palm Boulevard, spoke with concern about the speeding on Palm Boulevard, specifically between 5:30am and 7:00am going towards Wild Dunes. He would like to see more police visibility in that area, either a mobile visibility sign or a ghost car. He also would like to see more BSOs out writing tickets.

**4. Highlights of Departmental Reports**

**A. Fire Department – Chief Oliverus**

Chief Oliverus reported there were 64 calls for service in March. He spoke highly of the way the Fire Department handled the structure fire call at Port-o-Call on March 29 and the rescue of a wind surfer on March 31. He said it was “an amazing example of teamwork and training.”

He briefly spoke about the importance of the analytic trends that help the department know how, where, and when to deploy resources.

He said he is currently reviewing policies and procedures and working on health and safety issues. He has spent 24 hours with each shift so that he can get to know staff better personally and professionally.

Council Member Anderson suggested more communication with the public residing near calls such as the fire at Port-o-Call so they are informed as to what is or was happening.

Chief Oliverus spoke briefly about the importance of training and the mandatory 20+ hours per month required of each City firefighter.

#### **B. Police Department – Chief Cornett**

Chief Cornett said there were 816 calls for service, which was higher than February 2022 but lower than March 2021. 127 parking tickets were written and there were 306 traffic stops. He reported on the significant increase in DUS and DUIs compared to March 2021. There are three vacancies in the department, with one conditional offer outstanding. There four open BSO positions, with two conditional offers outstanding.

Chief Cornett said that if COVID cases stay low the department will consider offering free breathalyzer readings to patrons of Front Beach bars.

The white parking line along Palm Boulevard will start again in mid-May.

He also noted that calls for animal control were higher in the first quarter of 2022 than they were in the same time period last year. There were 3 coyote calls in March. Council Member Hahn suggested breaking out coyote calls in the next report.

Council Member Anderson encouraged citizens to review the statistics from Public Safety in the meeting packet on the City's website.

#### **5. Old Business**

##### **A. Update on study of the modification to the IOP Connector, to include assessment of alternative configurations to improve traffic flow, pedestrian and emergency access and expanded scope for corridor study [Strategic Plan Priority 1, Goal b]**

Administrator Fragoso reported that SCDOT has begun collecting data for the first phase of the study. She said a meeting is being scheduled between the engineers, including Jennifer Bihl, the City's traffic engineer "to go through all the data that was selected and identify if additional data is necessary to make sure that it is consistent with the expectations we articulated in our kickoff meeting."

She added that the scope of work does include community feedback and input opportunities, but she doesn't know what that will look like yet. Meetings with the Town of Mt. Pleasant will be coordinated during the course of the corridor study.

Administrator Fragoso said that SCDOT did make some adjustments to the timing of the signals along the corridor which will go into effect before the season starts.

6. **New Business**

A. **Discussion and consideration of Capital Outlay requests for Public Safety Departments FY23 budget [Strategic Plan Priority 1, Goal b]**

- i. **Exhaust system (both stations) - \$200,000**
- ii. **Refurbishment of gym equipment (both stations) - \$75,000 (shared between PD & FD)**

Chief Oliverus explained the need for and the workings of the exhaust systems requested for both fire stations. He spoke of their importance to employee, visitor, and environmental health. These exhaust systems have been installed in Mt. Pleasant and City of Charleston and are considered best practice. He said there is a grant the City can pursue next Spring that could cover 75% of the costs.

Both Administrator Fragoso and Chief Oliverus support the upgrade to the gym equipment in both stations as part of their ongoing commitment to employee health. The cost would be split \$50,000 from the Fire Department and \$25,000 from the Police Department.

**MOTION: Council Member Streetman made a motion to recommend to the Ways & Means Committee that the full cost of both requests be added to the FY23 Budget. Council Member Anderson seconded the motion. The motion passed unanimously.**

B. **Consideration of approval of sole source purchase of Purvis Station Alerting System for Fire Station 1 & 2 in an amount not to exceed \$75,000 [FY22 Budget, Capital Projects Fund, Fire Department, Maintenance & Service Contracts, \$94,305, pg. 19, ln. 41]**

Administrator Fragoso stated that while this particular expense is not in the FY22 budget, the funding will come from the 1% of insured value that is laid aside in each budget year. It is a one-time purchase and will be installed before the end of the fiscal year. Chief Oliverus explained what this system will do and said this will put the department on par with the other departments in the County. It will call out the most appropriate resources based on the call type.

**MOTION: Council Member Streetman made a motion to recommend the purchase to the Ways & Means Committee for approval. Council Member Hahn seconded the motion. The motion passed unanimously.**

7. **Miscellaneous Business**

The next regular meeting of the Public Safety Committee will be held on Thursday, May 5, 2022 at 10:00am.

**8. Adjournment**

Council Member Streetman made a motion to adjourn, and Council Member Hahn seconded the motion. The motion passed unanimously. The meeting was adjourned at 11:03am.

Respectfully submitted,

Nicole DeNeane  
City Clerk





**PUBLIC WORKS COMMITTEE**  
**3:30pm, Wednesday, April 6, 2022**  
**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, Hahn, and Ward

Staff Present: Administrator Fragoso, Director Kerr, Director Pitts, Asst. Director Asero

**2. Approval of previous meeting's minutes – March 2, 2022**

Council Member Hahn made a motion to approve the minutes of the March 2, 2022 meeting, and Council Member Bogosian seconded the motion. The motion passed unanimously.

**3. Citizens' Comments -- none**

**4. Department Reports – Director Pitts and Assistant Director Asero**

Director Pitts said garbage collection and miscellaneous debris collection were up again in March, indicating there are a lot of people on the island. Yard debris collection has been maintained throughout the month and is on a weekly pickup schedule.

Asst. Director Asero gave the highlights of Public Works activities in March including Eadie's working at 4<sup>th</sup> & Palm, Forest Trail, and 41<sup>st</sup> Avenue. He has created a list of projects for the drainage contingency fund as well as a list of outfalls needing tide valves installed. He reported on a meeting with SCDOT and Thomas & Hutton about drainage at 25<sup>th</sup> Avenue.

Facilities projects included the installation of LED lighting at City Hall, office painting at City Hall, and the removal and installation of a flagpole, signs, and lighting at the new public dock.

Work at the front beach included litter cleanup at the municipal parking lot and along Ocean Boulevard, cleaning of graffiti and power washing the interior of the public restrooms, as well as scheduling a plumber for bathroom repairs ahead of the season.

The final walkthrough for the Fuel Hut was conducted and SCDOT was scheduled to remove the graffiti under the Breach Inlet bridge.

Asst. Director Asero was asked about the rodent problem at the compactor. He said he would contact an exterminator, but he would need to see plans for any proposed changes before giving an opinion about what would solve the problem.

5. **Old Business**

A. **Update on Phase III Drainage Project [Strategic Plan Priority 5, Goal c]**

Administrator Fragoso said the project is proceeding as scheduled. They are working with Thomas & Hutton to schedule a kickoff meeting with the contractors. Work on the road crossing the golf course is scheduled for the first week in May. Dominion Energy has begun working on the relocation of a power pole.

The City held a kickoff meeting with the State's Office of Resiliency about the project at 41<sup>st</sup> Avenue as they are the funding source for the project. Not all permits for this project have been secured yet. The City is confident that all permits will be in hand to start the project next fall.

She reminded the Committee that the budget includes a provision to pipe over the outfall at 41<sup>st</sup> Avenue to create more parking for the Marina. Staff is considering making a request to amend the grant to include that cost.

B. **Update and considerations of proposals for the installation of improvements to golf cart path along Ocean Park Plaza and intersection improvements at Ocean Boulevard and JC Long Boulevard [Strategic Plan Priority 1, Goal b]**

Administrator Fragoso said they have hired Stantec to engineer both projects. The encroachment permits have been secured from SCDOT. As part of these improvements encroach onto the private property of the Beach Company, Director Kerr has initiated conversations with them to get their approval. It is hoped they will respond quickly so work can begin on the project which should only take a few days to complete.

The lowest bid received for this project is \$5,500, which Administrator Fragoso can approve.

The idea to improve the intersection at Ocean and JC Long boulevards has been well received by the businesses in that area as it will allow for better traffic flow when delivery trucks are unloading. Staff is requesting the approval of a proposal for \$22,000, funding it with monies earmarked for sidewalk improvements on Ocean Boulevard. A second proposal for \$28,000 was also received.

**MOTION: Council Member Bogosian made a motion to recommend to the Ways & Means Committee approval of the \$22,000 expenditure to improve the intersection of Ocean and JC Long Boulevards. Council Member Ward seconded the motion. The motion passed unanimously.**

C. **Discussion of request from The Dinghy to relocate existing compactor located at the Small Municipal Parking Lot**

Administrator Fragoso said that Mr. Bret Jones sent a rough drawing of an idea he has about the compactor. She would like time for staff to review the drawing and have it drawn to scale before discussing it further. She will have Asst. Director Asero engage an exterminator to help deal with the rodents in the area.

**MOTION: Council Member Ward made a motion requesting the Ways & Means Committee consider a \$100,000 placeholder be put in the FY23 budget for the potential relocation of the existing compactor in the small municipal parking lot. Council Member Bogosian seconded the motion. The motion passed unanimously.**

Council Member Bogosian said he would like to suggestions and input from Director Pitts and Asst. Director Asero about this issue at the next meeting.

**6. New Business**

**A. Presentation of status update on Phase 4 Drainage Comprehensive Master Plan by Davis & Floyd**

Administrator Fragoso said this presentation will happen at the May Public Works meeting.

**B. Discussion of existing requirements related to new development and submittal of a stormwater management plan.**

Director Kerr reviewed “the current state of affairs as it relates to lot filling and development.” He said that new construction must “engage a surveyor to identify what the existing topography is. They then have to hire a stormwater professional and is a licensing requirement that is established by the State of South Carolina as either a landscape architect or a civil engineer...They have to develop a plan that show exactly the current state of elevation and then what they are proposing in terms of new elevation.” The maximum that can be brought up is one foot above the road.

He added, “There is a certification statement that goes on there that says I hereby certify that if the work is done in accordance with these plans, this project will not adversely impact the neighbors, the adjacent roadways or drainage systems.” That is done at the permitting phase of a project. Documentation must show what the actual elevations are and that has to match what was approved. A Certificate of Occupancy is given when those requirements are satisfied.

He noted that the Isle of Palms is the most stringent in the area when it comes to adding fill to a property. Up until recently, these drainage issues were a civil matter. Davis & Floyd will include in the Master Drainage Plan their recommendations for any changes that may need to be made to the City Code.

**MOTION: Council Member Bogosian made a motion to suspend the rules of order to allow Mr. Wallace Bonds to speak to this matter. Council Member Ward seconded the motion. The motion passed unanimously.**

Mr. Bonds gave the homeowner’s perspective the issue, saying that the current code often leads to a lot of litigation between neighbors. He believes the matter worthy of the Committee’s attention as there will always be new homes being built next to older homes.

**C. Discussion of recommendation by the Environmental Advisory Committee for consideration of a resolution to support climate change action**

**MOTION:** Council Member Ward made a motion to recommend this resolution to City Council for passage. There being no second, the motion failed.

Council Member Bogosian said he would like to take the resolution back to the Environmental Advisory Committee for further edits before sending it to City Council.

**D. Discussion and consideration of pavement repairs at Palm Boulevard and 45<sup>th</sup> Avenue**

Administrator Fragoso explained, “So this area on Palm Boulevard that has degraded, it’s the same area where the pipes that are taking the water that is collected as part of Phase 2 drainage along 46<sup>th</sup> to 52<sup>nd</sup> avenues, where the pipe crosses over the road to go to the outfall, which is within Wild Dunes, we’ve seen some settling.”

The lowest quote to add some pavement to the area to eliminate the dip caused by the settling is \$12,000. Administrator Fragoso suggests using monies from the Drainage Contingency Fund to pay for it.

**MOTION:** Council Member Hahn made a motion to recommend to the Ways & Means Committee the use Drainage Contingency Funds to pay for this project. Council Member Ward seconded the motion. The motion passed unanimously.

**E. Discussion and consideration of drainage improvements at the end of 25<sup>th</sup> Avenue**

Administrator Fragoso said this has been an area of concern for the City for several years. They have worked with SCDOT in the creation of a joint project of which the City has been asked to pay for the cost of the three flapper valves at a cost of \$76,000. Staff is recommending approval of this expense from the Drainage Contingency Funds.

Director Kerr explained, “This project would include SCDOT installing three 36-inch pipes, so very large pipes, and then building a berm, an earthen wall, over the top of it so that the road is way down in elevation.”

**MOTION:** Council Member Bogosian made a motion to approve, and Council Member Ward seconded the motion.

Administrator Fragoso said the \$76,000 cost came straight from the manufacturer, so this would be a sole source purchase, for which she will write the memo justifying the sole source.

Director Kerr noted that SCDOT only recently came around to understanding their portion of this project and he estimates their project costs to be approximately \$250,000.

**VOTE:** The motion passed unanimously.

**7. Miscellaneous Business**

The next meeting of the Public Works Committee will be Wednesday, May 4, 2022 at 3:30pm.

**8. Adjournment**

Council Member Hahn made a motion to adjourn, and Council Member Bogosian seconded the motion. The meeting was adjourned at 4:23pm.

Respectfully submitted,

Nicole DeNeane  
City Clerk



**Recreation Committee Meeting  
12:30pm, Monday, April 11, 2022  
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 Miars and Popson

Absent: Council Member Ward

Staff Present: Administrator Fragoso, Asst. Director Ferrell

**2. Approval of the previous meeting's minutes – March 7, 2022**

**MOTION: Council Member Miars made a motion to approve and Council Member Popson seconded the motion. The motion passed unanimously.**

**3. Citizens' Comments – none**

**4. Departmental Reports – Asst. Director Ferrell**

Asst. Director Ferrell said that adult and youth sports are running smoothly. The Pickleball league begins April 22. The Recreation Center is hosting a soccer camp for Spring Break this week.

Online registration for summer camp began March 14 and went very smoothly. Camp is full.

Both the 9am and 11am seatings for the Easter Bunny Brunch are full with 50 children at each seating.

Upcoming events include Music in the Park in May and the Sand Sculpting contest in June.

The timeline of the pickleball court will be discussed after the budget is finalized. Administrator Fragoso anticipates the new court will be ready next Spring.

**5. Old Business**

**6. New Business**

**Discussion of the City's 70<sup>th</sup> Anniversary**

**MOTION: Council Member Miars made a motion to recommend to the Ways & Means Committee celebrating the City's 75<sup>th</sup> Anniversary of Incorporation in 2028. Council Member Popson seconded the motion. The motion passed unanimously.**

**7. Miscellaneous Business**

Administrator Fragoso reported that a free meditation class will begin on Thursday, April 21 at 8am on the public dock. There is no need to sign up.

The next meeting of the Recreation Committee will be on Monday, June 6, 2022 at 12:30pm unless there is a need for Committee action prior to then.

**8. Adjournment**

Council Member Miars made a motion to adjourn, and Council Member Popson seconded the motion. The meeting was adjourned at 12:45pm.

Respectfully submitted,

Nicole DeNeane  
City Clerk



**REAL PROPERTY COMMITTEE**  
**1:30pm, Monday, April 11, 2022**  
**1207 Palm Boulevard, Isle of Palms, SC 29451**  
**and broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

**MINUTES**

**1. Call to order**

Present: Council members Miars, Popson and Streetman

Staff Present: Administrator Fragoso

Also Present: Kirby Marshall, ATM

**2. Approval of previous meeting's minutes – March 7, 2022**

**MOTION:** Council Member Popson made a motion to approve the minutes of the March 7, 2022 meeting and Council Member Miars seconded the motion. The motion passed unanimously.

**3. Citizens' Comments -- none**

**4. Marina Tenant Comments**

**5. Old business**

**A. Update on marina dock rehabilitation project**

Administrator Fragoso said this project is very close to completion. Final inspection for the charter and fuel docks is scheduled for April 16. The pump out station is installed and expected to be connected today. She added, "Once the tests have been performed on both the potable water systems and the pump out, ATM and the contractor will submit all that paperwork to DHEC so they can grant the operational permit."

Salmon's is working on the as-builts.

Administrator Fragoso continued [We are] "real close on the fire suppression system. The water and sewer systems, all piping is in except for two standpipes that need to go into place and the rubber hose is still pending." That is scheduled to be completed by April 13. Pressure testing is scheduled for April 13 as well.

**B. Update on marina restaurant renovation by Marker 116, LLC**

Administrator Fragoso said this project is also close to being done. The restaurant has received its Certificate of Occupancy from the City. The primary outstanding issues are the fire suppression



system in the kitchen and kitchen hood and the location of the dumpster. Director Kerr and Asst. Director Asero are working with the tenants on that location.

Marker 116 is also waiting on final approval for their alcohol permits and anticipates opening in early May. Administrator Fragoso has encouraged the Building Department to do everything it can to help move the restaurant to opening.

She reported on a broken water meter over the weekend, and that has since been repaired.

Council Member Popson suggested a ribbon cutting ceremony for both the marina dock and the restaurant. Administrator Fragoso said she would suggest that item be added to the Ways & Means agenda for further discussion.

**C. Update on the proposed public dock and greenspace at the IOP Marina**

Administrator Fragoso said they have hired Davis & Floyd to do specs for this project. Davis & Floyd has suggested hiring a structural engineer to evaluate the bulkhead in this area. This will need to be done before any construction begins. Any agreed-upon changes would be done after the season.

Administrator Fragoso said that rules have been posted at the public dock and activities there are monitored by the Police Department. She shared that a free mediation class will begin on Thursday, April 21 at 8am on the public dock. Starting in May, Coastal Expeditions will offer twice-monthly, resident-only tours. A 3-month schedule of events and topics will be released at the end of April.

The City has received a lot of positive feedback about the dock and believes the new activities there will go a long way towards introducing the public to the amenity.

**D. Update on ADA beach access improvements**

Administrator Fragoso reported that OCRM has approved the City's request to extend the MobiMats closer to the water and dry sand in order to enhance access to the beach for those with physical challenges. Staff is currently in the process of extending the mat at 42<sup>nd</sup> avenue. After a period of evaluation to determine staffing requirements for maintaining the mat, the next mat to be extended will be at 9<sup>th</sup> Avenue.

Director Kerr gave a presentation to the Greenbelt Funding board last month about the project at 34A. The City is awaiting approval before going out for bidding. The City will be responsible for 20% of the project costs if approved. The City will also submit for an extended MobiMat at this location upon completion of the project.

Administrator Fragoso said she has received positive feedback about the beach wheelchair program. Seven people used them in March. The FY23 budget includes the cost of another wheelchair if it is determined to be needed.

**6. New Business**

**A. Discussion and consideration of proposed options for redevelopment of the new public dock and “T” dock at the marina [Strategic Plan Priority 5, Goal a]**

Administrator Fragoso reported that Option C for improvements to the public (\$700,000) and “T” docks (\$1.4M) is included in the second draft of the FY23 budget.

Council Member Popson said he agrees with Option C for the public dock but believes there is enough life in the “T” dock to warrant only minor adjustments rather than spending a large amount of money on it at this time. Administrator Fragoso pointed out that the City did spend \$20,000 on that dock last year as part of its contractual agreement which is why it looks better.

Council Member Miars said that the largest improvement expense at the “T” dock is the ADA gangway and believes Option C for this dock is the better option. Council Member Streetman also believes Option C is the best for both docks at this time so they will all look similar.

**MOTION: Council Member Streetman made a motion to recommend to the Ways & Means Committee Option C for the Public Dock. Council Member Miars seconded the motion. The motion passed unanimously.**

**MOTION: Council Member Streetman made a motion to recommend to the Ways & Means Committee Option C for the “T” Dock. Council Member Miars seconded the motion. A vote was taken as follows:**

Ayes: Miars, Streetman

Nays: Popson

**The motion passed.**

**8. Miscellaneous Business**

The next meeting of the Real Property Committee will be held on Monday, May 2, 2022 at 1:30pm.

**9. Adjournment**

Council Member Miars made a motion to adjourn and Council Member Streetman seconded the motion. The meeting was adjourned at 2:02pm.

Respectfully submitted,

Nicole DeNeane  
City Clerk



**BOARD OF ZONING APPEALS**  
**4:30pm, Tuesday, April 5, 2022**  
**1207 Palm Boulevard, Isle of Palms, SC**  
**MINUTES**

**1. Call to order**

Present: Glenn Thornburg, Brian Abel, Elizabeth Campsen, Ted McKnight, Arnold Karig, and Douglas Kerr, Director of Planning

**2. Approval of Previous Meeting's Minutes**

Mr. Karig noted that he was not present at the last meeting.

**MOTION: Mr. McKnight made a motion to approve the minutes, and Ms. Campsen seconded the motion. The amended minutes passed unanimously.**

**3. Swearing in of applicants**

Ms. Campsen swore in the applicant.

**4. Home Occupations**

**A. 22 Back Court**

Director Kerr said the applicant, Lisa Garrels, is requesting a special exception to allow for the establishment of a sewing, painting, and candle making business in her home. These items would not be sold at the home but only created there and sold at craft festivals. There will be no business-related traffic coming to the home and no employees other than family members.

Mrs. Garrels' husband removes the trash from the yellow trash barrels on the beach and they own Chunky's Chair and Umbrellas, for which she does administrative work in the home.

**MOTION: Mr. Karig made a motion to approve the request as submitted. Mr. Thornburg seconded the motion. The motion passed unanimously.**

**5. Miscellaneous Business**

Board members discussed the use of City email versus a dedicated account versus a personal for BOZA-related business. Board members will be sure to send Director Kerr the email address they wish to use for City business.

**6. Adjournment**

Mr. McKnight made a motion to adjourn and Mr. Abel seconded the motion. The meeting was adjourned at 4:43pm.

Respectfully submitted,

Nicole DeNeane  
City Clerk



**Planning Commission Meeting  
4:30pm, Wednesday, April 20, 2022  
1207 Palm Boulevard, Isle of Palms, SC and  
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

**MINUTES**

**1. Call to Order**

Present: Scott Pierce, Steve Corney, Ron Denton, David Cohen, Marty Brown, Sue Nagelski, and Douglas Kerr, Director of Planning

Absent: Sandy Stone

**2. Approval of minutes**

Mr. Brown made a motion to approve the minutes of the March 9, 2022 regular meeting. Ms. Nagelski seconded the motion. The motion passed unanimously.

Mr. Corney made a motion to approve the minutes of the April 7, 2022 meeting. Mr. Cohen seconded the motion. The motion passed unanimously.

**3. New Business**

**Discuss task of reviewing special uses of City parking lot at Front Beach**

Director Kerr this request came to the Planning Commission via the Real Property Committee after they were approached by former Council Member Ted Kinghorn about discussing alternative uses of the City parking lot at Front Beach. He shared that the lot was originally purchased from the State following a non-binding referendum. Deed restrictions on the property said it must be use for parking or other passive uses. However, should a change be considered the money can be repaid or the City could request approval of a new use.

Historically, the City has not favored adding a use that would create more traffic in that area since it is already so congested. Commissioners discussed the benefits of added office and retail space there without giving up parking spaces. They also discussed the possibility of buying the property back from the State.

Director Kerr will look into what it may cost or entail to purchase the property back from the State. He will put together a draft RFI after finding out other allowable uses for the property based on the deed restrictions. Commissioners agreed no hotels should be put there, but they are open to ideas around additional food, retail, office or event space.

The Commissioners would like to see the parking revenues for that lot.

**4. Old Business**

**A. Discuss Short-Term Rental Analysis**

Director Kerr said City Council would like a report from the Planning Commission on the status of their short-term rental analysis. Mr. Cohen said he supports the idea of rental caps in certain areas since the short-term rentals have seemed to shift into residential areas. Mr. Brown agrees with caps but would like to see them allow for a small amount of growth.

Mr. Corney pointed out that the data used in their analysis gave a snapshot from one point in time. There needs to be better and more data collected in order to make the data more meaningful. The data should be refreshed and looked at annually to spot trends or changes.

Mr. Cohen suggested caps in occupancy rates in certain areas to which Mr. Cohen added there could be a combination of both types of caps.

Director Kerr said he would report to City Council that “the consensus is a cap of some form and the cap being zoned in some form. Other administrative recommendations about data collection and things to potentially aid in the permitting process about occupancy levels.” The Commissioners will have more complete recommendations for Council at the June meeting.

Director Kerr will bring a draft of recommendations to the May meeting. Mr. Denton suggested a less formal discussion in May to discuss the data using the database to assist in making their recommendations to City Council.

**B. Discuss Comprehensive Plan Update**

Director Kerr said he will have a revised draft of the Transportation Element available for the Commissioners to review at their May meeting.

**5. Miscellaneous Business**

The election of a new Vice Chair (upon the election of former Vice Chair Scott Pierce to City Council) will be held at the next meeting.

**6. Adjournment**

Mr. Cohen made a motion to adjourn, and Mr. Corney seconded the motion. The meeting was adjourned at approximately 5:10pm.

Respectfully submitted,

Nicole DeNeane  
City Clerk

**IOP Planning Commission Short Term Livability Project**  
**Draft Summary of Initial Property Records and Rental Licenses For All IOP Parcels**  
**DRAFT FOR DISCUSSION ONLY - as of March 27, 2022**

**BY AREA - PRIMARY RESIDENCE (PR), SECOND HOME (SH), SHORT TERM RENTAL (STR) & LT RENTAL/OTHER**

BEDROOMS										
Area	PR	% of Area	SH	% of Area	STR	% of Area	LTR/OTHER	% of Area	Total	% of Total
1	296	30.5%	185	19.1%	467	48.2%	21	2.17%	969	6.1%
2	31	7.2%	121	27.9%	268	61.9%	13	3.00%	433	2.7%
3	748	47.1%	324	20.4%	360	22.7%	157	9.88%	1,589	10.0%
4	216	20.4%	351	33.2%	456	43.1%	35	3.31%	1,058	6.6%
5	2,197	57.7%	794	20.9%	543	14.3%	271	7.12%	3,805	23.9%
6	458	41.3%	311	28.1%	310	28.0%	29	2.62%	1,108	7.0%
7	74	7.2%	236	22.8%	716	69.3%	7	0.68%	1,033	6.5%
8	109	7.4%	694	47.4%	656	44.8%	5	0.34%	1,464	9.2%
9	1,860	41.6%	1,747	39.1%	749	16.8%	113	2.53%	4,469	28.1%
<b>Total</b>	<b>5,989</b>		<b>4,763</b>		<b>4,525</b>		<b>651</b>		<b>15,928</b>	<b>100.00%</b>

UNITS										
Area	PR	% of Area	SH	% of Area	STR	% of Area	LTR/OTHER	% of Area	Total	% of Total
1	64	33.9%	40	21.2%	80	42.3%	5	2.65%	189	4.06%
2	13	5.2%	69	27.4%	165	65.5%	5	1.98%	252	5.42%
3	200	49.9%	82	20.4%	83	20.7%	36	8.98%	401	8.62%
4	53	22.6%	82	34.9%	92	39.1%	8	3.40%	235	5.05%
5	626	58.2%	229	21.3%	139	12.9%	81	7.53%	1,075	23.12%
6	118	43.2%	77	28.2%	70	25.6%	8	2.93%	273	5.87%
7	27	7.1%	79	20.9%	269	71.2%	3	0.79%	378	8.13%
8	41	7.1%	251	43.2%	287	49.4%	2	0.34%	581	12.49%
9	512	40.4%	504	39.8%	218	17.2%	32	2.53%	1,266	27.23%
<b>TOTAL</b>	<b>1,654</b>		<b>1,413</b>		<b>1,403</b>		<b>180</b>		<b>4,650</b>	<b>100.00%</b>

**BY WILD DUNES/NOT WILD DUNES - PRIMARY RESIDENCE (PR), SECOND HOME (SH), SHORT TERM RENTAL (STR) & LT RENTAL/OTHER**

BEDROOMS										
Category	PR	% of Area	SH	% of Area	STR	% of Area	LTR/OTHER	% of Area	Total	% of Total
Wild Dunes	2,043	29.3%	2,677	38.4%	2,121	30.4%	125	1.8%	6,966	43.7%
Not Wild Dunes	3,946	44.0%	2,086	23.3%	2,404	26.8%	526	5.9%	8,962	56.3%
<b>TOTAL</b>	<b>5,989</b>		<b>4,763</b>		<b>4,525</b>		<b>651</b>		<b>15,928</b>	<b>100.0%</b>

UNITS										
Category	PR	% of Area	SH	% of Area	STR	% of Area	LTR/OTHER	% of Area	Total	% of Total
Wild Dunes	580	26.1%	834	37.5%	774	34.8%	37	1.7%	2,225	47.8%
Not Wild Dunes	1,074	44.3%	579	23.9%	629	25.9%	143	5.9%	2,425	52.2%
<b>TOTAL</b>	<b>1,654</b>		<b>1,413</b>		<b>1,403</b>		<b>180</b>		<b>4,650</b>	<b>100.0%</b>

**BY COMMERCIAL/RESIDENTIAL - PRIMARY RESIDENCE (PR), SECOND HOME (SH), SHORT TERM RENTAL (STR) & LT RENTAL/OTHER**

BEDROOMS										
Category	PR	% of Area	SH	% of Area	STR	% of Area	LTR/OTHER	% of Area	Total	% of Total
Commercial	105	7.2%	357	24.4%	984	67.1%	20	1.4%	1,466	9.2%
Residential	5,884	40.7%	4,406	30.5%	3,541	24.5%	631	4.4%	14,462	90.8%
<b>TOTAL</b>	<b>5,989</b>		<b>4,763</b>		<b>4,525</b>		<b>651</b>		<b>15,928</b>	<b>100.0%</b>

UNITS										
Category	PR	% of Area	SH	% of Area	STR	% of Area	LTR/OTHER	% of Area	Total	% of Total
Commercial	40	6.3%	148	23.5%	434	68.9%	8	1.3%	630	13.5%
Residential	1,614	40.1%	1,265	31.5%	969	24.1%	172	4.3%	4,020	86.5%
<b>TOTAL</b>	<b>1,654</b>		<b>1,413</b>		<b>1,403</b>		<b>180</b>		<b>4,650</b>	<b>100.0%</b>

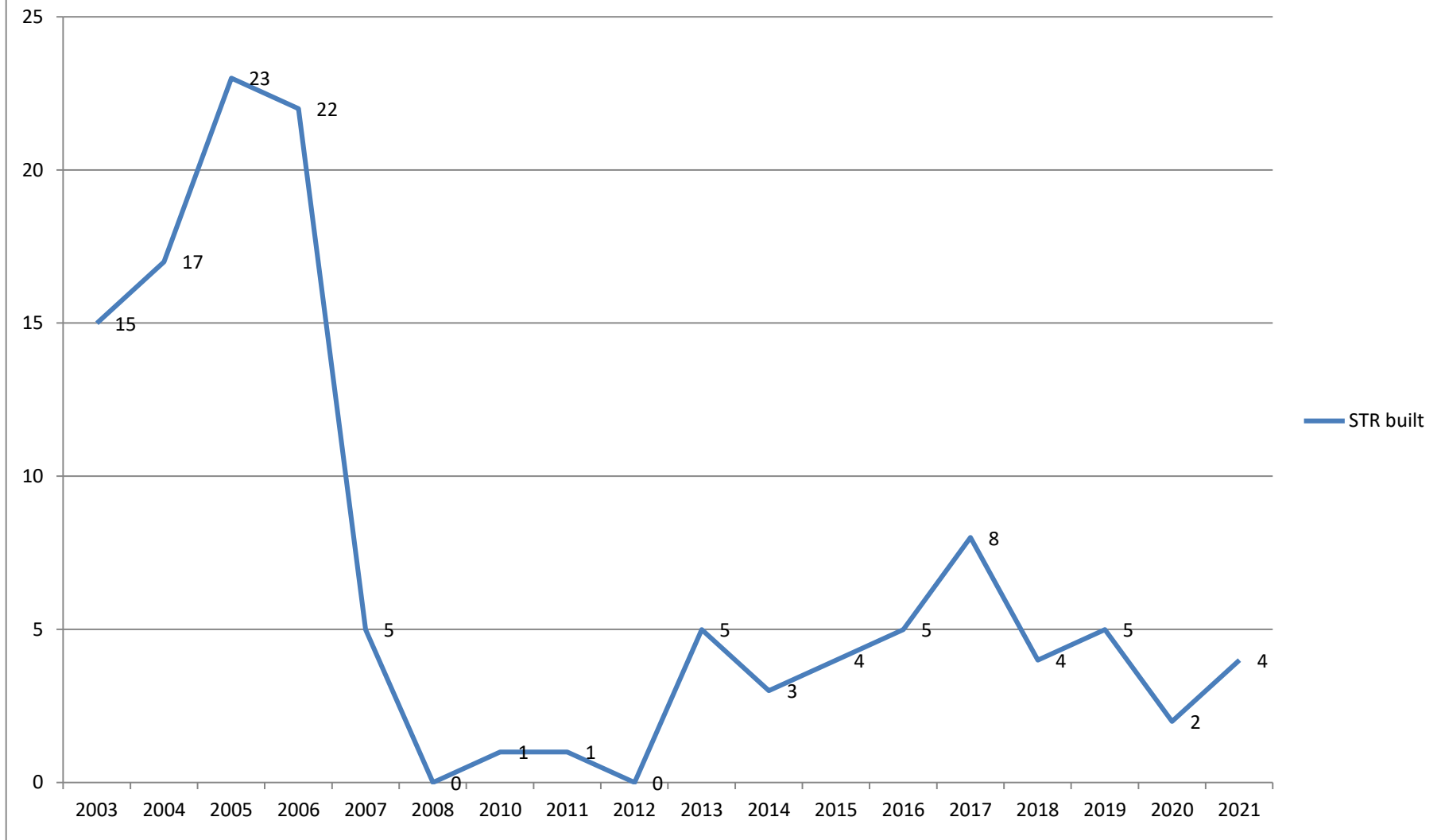
**Notes: Source - County and IOP Licensing Records - Continuing to Review - Work In Process**  
**Commercial = Areas 2 & 7, but is being reviewed - for illustration only**  
**Data/Counts Currently excludes Sweetgrass and Boardwalk 246 Hotel Rooms - records will be added**  
**Bedroom counts reflect County Records. Advertised Bedrooms for Licensed Properties are also available.**



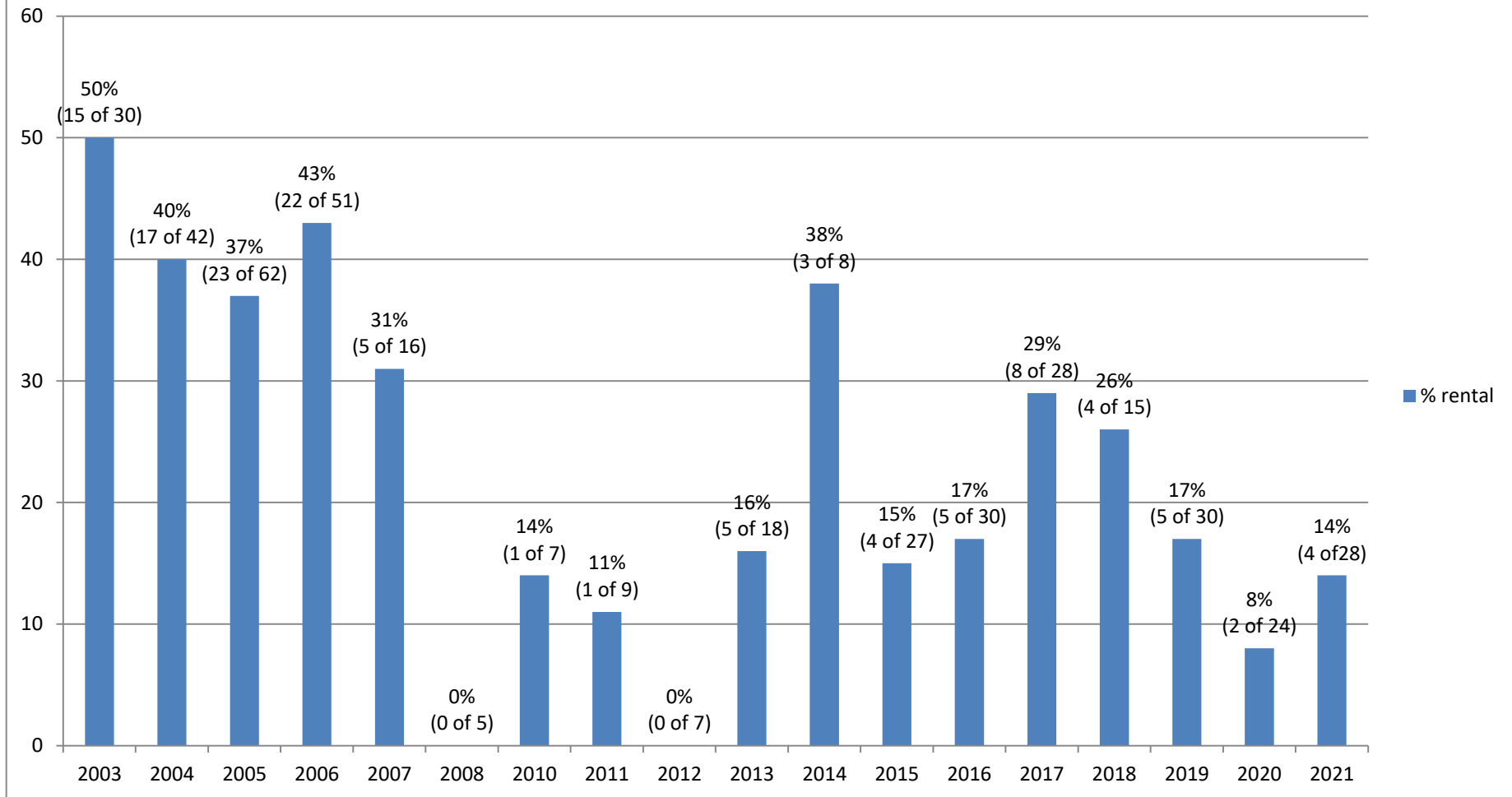
DRAFT  
For Discussion Only  
12/28/2021



## NEW STR'S BUILT BY YEAR



## PERCENTAGE OF NEW HOMES THAT BECOME STR'S BY YEAR



# KIAWAH CAP EXAMPLE

## Rental Property Caps

- The Town limits the number of rental business licenses issued annually. Caps establish a limit of 20% of all homes, island-wide in R-1 and portions of R-2 and no limit in all other residential zoning districts. The cap is calculated as a percentage of rental licenses (including PLL's) to developed lots within the R1 zoning district, and the specific R2 zoned areas identified below. Developed lot numbers are defined from the County Assessors Office as of December 31 of the prior calendar year.

Table 15-805.1: Rental Property Zoning Caps			
Zoning District	R-1 and R-2*	All other R-2	R-3
Maximum % of STR properties allowed	20%	No Limit	No Limit
<i>Rental percentages are a ratio of rental licenses (including PLL's) to developed lots within the R1 zoning district, and the specific R2 zoned areas identified below. Developed lot numbers are defined from the County Assessor's Office as of December 31 of the prior calendar year.</i>			
<i>*R-2 districts include: Indigo Park, Ocean Oaks, Ocean Park, and Silver Moss, Osprey Point (Club Cottage Lane, Marsh Cottage Lane, and Shell Creek Landing)</i>			

- If/when licensing caps are reached, existing license holders have first preference to renew as long as they renew their licenses by April 30 annually, and as long as the license is in good standing with the Town. If the license holder fails to renew their license, they will be placed on a waitlist on a first-come, first-served basis. If the license cap has been reached, new applicants applicant will be placed on a waiting list until a license becomes available.
- To find the zoning district for your property, you can look up your street name on the [designation list](#) or on the [zoning map](#). For further assistance, call the Town's planning department at 843-768-9166.



## **ACCOMMODATIONS TAX ADVISORY COMMITTEE**

**11:00am, Thursday, April 7, 2022**

**1207 Palm Boulevard, Isle of Palms, SC and**

**broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

### **MINUTES**

**1. Call to order**

**Present:** Doug Truslow, Ray Burns, Glenda Nemes, David Nelson, Sally Muhlig

**Absent:** Malcolm Burgiss

**Staff Present:** Administrator Fragoso, Treasurer Suggs

**2. Election of Chair and Vice Chair**

Mr. Truslow nominated Mr. Burns as Chair of the ATAX Committee. Mr. Nelson seconded the nomination. There being no other nominations, a vote was taken with all in favor of Mr. Burns as Chair of the ATAX Committee.

Ms. Nemes nominated Mr. Truslow as Vice Chair of the ATAX Committee. Mr. Burns seconded the motion. There being no other nominations, a vote was taken with all in favor of Mr. Truslow as Vice Chair of the ATAX Committee.

**3. Approval of the previous meetings' minutes – January 19, 2022**

**MOTION:** Mr. Burns made a motion to approve the minutes. Mr. Nelson seconded the motion.

Ms. Nemes asked that the word "all" be added in front of "legal advice" in her comments about Executive Session.

**VOTE:** The amended minutes passed unanimously.

**MOTION:** Mr. Burns made a motion to change the order of the agenda to allow for the funding considerations to be heard first. Mr. Truslow seconded the motion. The motion passed unanimously.

**4. New Business**

**A. Discussion and consideration of request for ATAX funding from the IOP Chamber of Commerce for website Development**

Katrina Limbach, founding president of the Isle of Palms Chamber of Commerce, gave a history of the formation of the Chamber, the work of the Board to date, and shared the mission and vision statements of the Chamber of Commerce. Their objectives for the first year include creating a brand, acting as a conduit between the City and business owners, and to become a resource for local businesses to better connect with the community. She also shared previous work of the agency (Blue Ion) they have selected to build their website. They are asking for \$10,000 towards that expense.

Ms. Nemes said she believes their request to be “misplaced” and the Chamber should ask the CVB for the funding of their website. She said that the Chamber of Commerce will include members who are not tourism-related businesses “so I think the people who are collecting and contributing need to be highly represented when we give grants.”

Mr. Burns asked if the Chamber of Commerce intends to become a DMO and contend for the 30% ATAX funds. Ms. Limbach said yes but added that the best way forward is a good working relationship with the CVB. Mr. Burns said the taxpayers deserve a committee that is “cross functional” to where it represents all of the City. He does not want to see another CVB.

Administrator Fragoso said, “I think there are two issues. The request that is coming before the Committee is not to bless or somehow legitimize the IOP Chamber of Commerce as the City’s new DMO. They are not arguing or requesting that. They are requesting for a specific initiative that fits within the tourism-related expenditures that is allowable with the 65% funds that the City holds. I just want to clarify, and if I am not mistaken, that this is a request for a specific initiative that ultimately will promote tourism through the generation of publicity for the island.

Mr. Burns and Mr. Nelson agreed it was a legitimate use of ATAX monies. Administrator Fragoso said the Chamber would have to go through a different process to seek approval as the City’s DMO.

Mr. Sandy Stone, founding Treasurer of the Chamber of Commerce, said that the Chamber will be a member-driven organization that will determine the direction of the works of the Chamber. That direction and the needs of the community will change over time.

Ms. Limbach said the CVB will be paying the remaining \$25,000 of the website costs directly to the Blue Ion Agency for the website. She said the request before the ATAX Committee was at the suggestion of several members of the community and City Council, and “we said we would do our due diligence in trying to fund as best we can by ourselves that we didn’t feel or it didn’t appear that we were fully funded by them because we could see that appearing like we were not independent.”

Administrator Fragoso noted, “We receive requests like this or questions about sources of funding and certainly this seemed to us like something very appropriate for funds from the 65%,”

particularly the allotment that City Council approves every year for \$50,000 for programs and sponsorships such as this throughout the year. So yes, it was made as a recommendation that they come forward with the request and certainly be available to answer questions about how they would plan to use this money for the generation of publicity and increased tourism activity on the island.”

**MOTION:** Mr. Nelson made a motion to approve, and Ms. Muhlig seconded the motion.

Mr. Truslow said that in light of recent statements by TERC he would like more time to consider this request. Ms. Nemes added that they have presented no metrics about putting “heads in beds.” She also said their membership will include bars, and ATAX monies are not to be used for alcohol-related events. She noted their application did not include any insurance. She added that ATAX monies are already paying the CVB for the development of an IOP-specific website.

Mr. Stone said insurance is not needed since they are not an event. Ms. Limbach added that anyone can be a member of the Chamber, not just business owners. Ms. Muhlig indicated that the Lowvelo event will likely serve alcohol and that many ATAX funding requests are for events that serve alcohol.

Mr. Burns agrees there is a tourism component to their request, but he would like to delay the vote so they can receive further advice about funding local chambers of commerce.

Administrator Fragoso said that website initiatives have been supported in the past, but she can get some more information.

**MOTION: Mr. Truslow made a motion to table the discussion to allow more time for research. Ms. Nemes seconded the motion. A vote was taken as follows:**

Ayes: Nemes, Truslow, Burns

Nays: Nelson, Muhlig

**The motion passed.**

**B. Discussion and consideration of request for ATAX funding from MUSC Hollings Cancer Center for Lowvelo Bike Ride at IOP on November 5, 2022**

Rachel Haynie, Event Manager for Lowvelo gave a presentation about the intents and purposes of Lowvelo and provided specific metrics about last year’s events, specifically that 24% of the participants were from outside the tri-county area. She also spoke about their efforts to attract more people from outside the area as well as focusing on ways to better include local businesses and residents in the event. She did not have information detailing how many people stayed on the Isle of Palms last year, but they will include such questioning in this year’s after-action survey. They would like to partner with local businesses to increase the chances of more people staying on the island.

Ms. Nemes said ATAX money is not for fundraisers and must be used for advertising. Ms. Haynie said the Isle of Palms was a sponsor last year and they partner with the CVB to promote the event.

Mr. Truslow suggested there was an issue with the 990s and wanted to ensure there are no financial pass throughs to other organizations. Ms. Haynie said the money stays with Lowvelo.

Ms. Nemes said a review of their budget shows Lowvelo paying other organizations for services that the City is providing them for free. Administrator Fragoso said that the City's Police Department does provide services to them, and Lowvelo also hires extra security.

**MOTION: Mr. Burns made a motion to approve, and Mr. Nelson seconded the motion.**

**MOTION: Mr. Truslow made a motion to amend to have City Council ensure there are no pass throughs before giving money to Lowvelo. Ms. Nemes seconded the motion.**

Administrator Fragoso said there is no mechanism in place for City Council to ensure that.

**VOTE: A vote was taken on the motion to amend as follows:**

Ayes: Nemes, Truslow

Nays: Burns, Nelson

**The motion failed.**

**VOTE: A vote was taken on the original motion as follows:**

Ayes: Burns, Nelson, Truslow

Nays: Nemes

**The motion passed.**

**5. Financial Statements – Treasurer Suggs**

Treasurer Suggs said there is \$2.6M in cash in ATAX funds as of March 31, 2022. She reviewed the expenditures through March 31, 2022.

She shared a spreadsheet detailing the history of State ATAX distributions to the City over time. She said, "We use this schedule as kind of a basis for estimating what we think is going to happen for FY23. We rely heavily on historical trends."

**6. Old Business - none**

**7. New Business**

**C. Discussion and consideration of FY23 proposed State ATAX budget**

Administrator Fragoso conducted a line-by-line review of the proposed FY23 State ATAX budget for the Committee. She said City Council has seen the budget and will be discussing it further at the April Ways & Means Committee meeting. This is the second draft of the budget and includes changes made by City Council at the Budget Workshop.

The Committee would like to see language included in the notes that matches State law allowing City Council to consider making a change to the current DMO.

**MOTION: Mr. Burns made a motion to recommend the approval of the FY23 State ATAX budget to City Council. Mr. Truslow seconded the motion.**

Mr. Truslow said he does not feel that 14 minutes is enough time to review and approve the budget. He said TERC said the ATAX Committee should not be “a rubber stamp.” He does not want to vote on something he had not part in preparing.

**VOTE: A vote was taken as follows:**

Ayes: Burns, Nelson

Nays: Nemes, Truslow

**The motion failed.**

**D. Discussion of ATAX Committee’s roles and responsibilities**

Mr. Burns reviewed the responsibilities of the ATAX Committee: to review and vote on approval of the budget of planned expenditures, review expenditures of the DMO at the end of the fiscal year, to review grant applications, and work on special projects as assigned by City Council. The City completes the reporting to TERC on behalf of the ATAX Committee.

Ms. Nemes read a letter dated January 21, 2022 from Mayor Philip Pounds to the members of the ATAX Committee thanking them for the work they had done over the past few months looking into potential alternatives for the allocation of tourism promotion dollars. He encouraged the Committee to return “to its intended purpose of reviewing applications of funds for tourism-related expenses.” Ms. Nemes said she believes the letter creates “total confusion” because it is “in conflict with State regulations.”

Administrator Fragoso said, “At the time that that letter was written, the Committee had already rejected the CVB’s review of their proposed FY22 budget which is something that the TERC committee recently changed and requested local tax advisory boards to look at. That had already been done. The FY22 budget that you all, just like we did today, review and make a recommendation on that had already been approved. Therefore, the remaining tasks that the Committee had for the remainder of the fiscal year essentially is review the programs and sponsorship allocations, which you heard two of them.”

Ms. Nemes would like to see the ATAX Committee have a more active role in the preparation of the budget.

Administrator Fragoso explained that it is the role of the City Administrator to prepare a budget and present the proposed budget to City Council for review, changes, additions, and deletions. She went on to explain the budget formation process at the staff level. Each City committee is asked for their input as well.

Ms. Nemes said she does not feel the budget process allows for resident input. She would like for the Committee to survey the residents and find out what they want.



Administrator Fragoso said that if the Committee has requests, this meeting is the opportunity to bring those forward so they can be discussed with City Council. Mr. Burns said he has some ideas to share and they can be discussed at the next meeting.

Mr. Truslow said he would like to see Mayor Pounds retract his letter as it has the appearance of restricting the Committee.

8. **Miscellaneous Business**

8. **Adjournment**

Mr. Nelson made a motion to adjourn, and Mr. Burns seconded the motion. The meeting was adjourned at 1:27pm.

Respectfully submitted,

Nicole DeNeane  
City Clerk



## **ENVIRONMENTAL ADVISORY COMMITTEE**

**4:00pm, Thursday, April 21, 2022**

**1207 Palm Boulevard, Isle of Palms, SC**

**and broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

### **MINUTES**

#### **1. Call to order**

Present: Deb Faires, Jonathan Knoche, Molly Marino, Belvin Olasov, Linda Plunkett, Mary Pringle, Sandra Brotherton, Doug Hatler

Absent: Grace Jurgela, City Council Liaison John Bogosian

Staff Present: Director Kerr

#### **2. Approval of previous meeting's minutes**

Dr. Plunkett would like the first two paragraphs of the litter section of the minutes removed due to confusing information.

**MOTION: Ms. Faires made a motion to approve the amended minutes of the March 10, 2022 meeting, and Ms. Marino seconded the motion. The amended minutes passed unanimously.**

#### **3. Citizens' Comments**

Susan Smith, 20 23<sup>rd</sup> Avenue, thanked the Committee for their work and shared the recent activities and plans of the IOP Cleanup Crew. They are holding beach sweeps every other Monday at 6pm throughout the spring. About 30-35 volunteers have attended each sweep and they pickup 600-800 pieces of trash at each sweep. Weekly sweeps will be held from Memorial Day to Labor Day. She reported that the space between the restrooms and the showers at 1100 Palm Boulevard will become a Conservation Station. They are working on its development right now. They are also teaming up with CCPL whose summer reading program will be centered around ocean conservation.

#### **4. Old Business**

##### **A. Wildlife**

Director Kerr referenced the sample ordinances about the prohibition of metal shovels on beaches provided in the meeting packet. The proposed ordinance for the Isle of Palms is a copy of the one used by Hilton Head, which provides exemptions for City employees, work related to beach preservation, and others approved by the City or exempt from the application. Committee

members briefly discussed whether or not to adjust the handle length of the shovel in the ordinance.

Mr. Olasov suggested that the City send a press release upon the passage of this ordinance framing it for safety and turtle habitat conservation reasons.

**MOTION: Dr. Plunkett made a motion to recommend the redline version of the ordinance to City Council for approval and recommend a favorably worded press release upon its passage. Mr. Hatler seconded the motion. The motion passed unanimously.**

Ms. Pringle reported that the cost of the stickers for the lights out for turtles program is a nominal cost that will be paid by the Turtle Team. She will speak to Robbie Berg of the Garden Club and Exchange Club to see if they would like to present their request for the funding of the shorebird rack cards and rack card holders to the ATAX Committee or if that request should come from the Environmental Advisory Committee.

Ms. Pringle also commended Animal Control Officer Ryan Warren for his recent attendance and participation in Shorebirds Stewards training and Turtle Team training.

#### **B. Water Quality**

Director Kerr reported on a meeting with Waterkeepers he attended with the Water Quality subcommittee. They talked about the sampling they do in other local communities, but he got the impression they “felt that indicators were such that the water quality here was not that bad.” They talked about ways in which testing could be done including hiring a third party to do it. Waterkeepers also suggested partnering with Charleston County. Director Kerr is trying to set up a meeting with the County to discuss testing the waters coming off the back side of the island and come up with suggestions on how to improve it. Mr. Hatler said it could be possible to lay out a testing plan and then get a scope of work from some engineering firms to do the testing. Director Kerr said money has been set aside in the FY23 budget for something like this.

Director Kerr stated that Davis & Floyd has completed their inventory of the existing drainage system and identified bigger and smaller problems. Public Works has already begun dealing with some of the smaller problems. Davis & Floyd will also be looking at the City’s development standards. He will bring those before the Committee for their feedback as well.

#### **C. Climate Change**

Director Kerr said that the Climate Change resolution was presented to the Public Works Committee for recommendation to City Council. There was a motion to approve, but not a second, so the motion failed. Council Member Bogosian said he would like to make some edits to the resolution before sending it back to the Committee. He believes these edits could make it more likely to pass a vote of City Council. Director Kerr will mention to Council Member Bogosian that the Climate Change subcommittee would like to discuss the resolution revisions with him.

**D. Litter & Pollution**

Ms. Pringle said that Sarah Lyles from Palmetto Pride and Keep America Beautiful met with the Litter subcommittee and herself prior to the meeting. Dr. Plunkett said that their meeting with Ms. Lyles provided a lot of clarity about how Palmetto Pride helps existing organizations with their litter control concerns. She said there is more benefit to membership in Palmetto Pride, specifically with regards to grants.

Director Kerr reported that Public Works ordered larger cigarette cannisters and installed four of them in the front beach area. An employee has been assigned to check them weekly on Mondays. He has been asked to keep track of how much they are being used.

**5. New Business**

Mr. Olasov shared that he had a conversation with Elizabeth Fisher of Fisher Recycling. She is working on a proposal to team up with the City on setting up two glass drop-off centers on the island. He would like to have her share that proposal with the Committee at their next meeting.

Mr. Hatler suggested making plans for next year's Earth Day Celebration.

**6. Miscellaneous Business**

The next meeting of the Environmental Advisory Committee will be Thursday, May 12, 2022 at 4:00pm.

**7. Adjournment**

The meeting was adjourned at 5:07pm.

Respectfully submitted,

Nicole DeNeane  
City Clerk



**Accommodations Task Force Meeting  
9:00am, Thursday, April 21, 2022  
1207 Palm Boulevard, Isle of Palms, SC and  
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

**MINUTES**

**1. Call to Order**

Present: Rusty Streetman, Sam Parris, Sarah Vega, Curtis Kay, Ray Burns, Katrina Limbach, Bret Jones

Absent: Melissa Simbana, Randy Walker

Staff Present: Administrator Fragoso, Director Kerr

**2. Approval of Previous Meeting's Minutes – March 31, 2022**

**MOTION: Mr. Kay made a motion to approve the minutes of the March 31, 2022 meeting, and Ms. Limbach seconded the motion. The motion passed unanimously.**

**3. Presentation and discussion with Soraya McKay from Little Dog Agency, marketing agency hired by the Folly Beach Tourism & Visitor Promotion Committee (FBTVPC)**

Soraya McKay of Little Dog Agency explained the development of their annual budget for the marketing of Folly Beach as a tourist destination. She meets with the TVPC monthly to discuss the metrics. She reviewed their marketing expenses. She also shared the methods and analytics used to track the effectiveness of their marketing efforts and provided statistics attesting to that effectiveness.

They track the effectiveness of their program through the growth of Folly Beach's market share, the City's ATAX revenues, web traffic, the amount of activity with their digital messaging, and from conversations with local businesses about business activity.

She shared how they pivoted their marketing strategy during Covid from cities at a long distance to markets that were within a "two-tank drive" to Folly Beach. Their advertising focused on local educational opportunities and weddings.

Little Dog Agency charges a monthly retainer in addition to one-time set up fees.

They use information from the CVB to determine what large and medium-sized markets to advertise in as well as focusing on cities from which there is a direct flight into Charleston. They use their email marketing to notify recipients about festivals and other activities on Folly Beach. They work closely with the City administration on proper messaging regarding City ordinances.

Little Dog Agency submits their plans to the City, and the City submits that to TERC.

**4. Brainstorming session to define success based on stated goal and discussion of ideas and recommendations for the management of the 30% for tourism promotion**

Council Member Streetman asked the Task Force what they would like to see from a DMO. Ms. Limbach suggested the creation of a brand complete with colors and a logo before moving forward with a website.

Administrator Fragoso said the City is still waiting for the Attorney General's opinion on whether or not the law allows the City to form its own DMO. She said the biggest question is whether or not the City can create its own DMO if one is already available. The City would have to argue that what is available to them does not serve the City's needs and goals in order to justify moving in a different direction.

Mr. Burns added that a newly-form group to manage the 30% must be independent of the City and would be a committee of 7 people of a makeup designated by State law. They are separate of the ATAX Committee and are appointed by City Council.

Administrator Fragoso said it is important for the Task Force to be able to articulate what the City wants from a DMO that it is not currently receiving from the CVB. Council Member Streetman asked if the Task Force felt a contract with a DMO or a more clearly defined budget is needed.

Ms. Vega said she would like to see more line-item accountability, more locally focused marketing, more information about the IOP-centered website created by the CVB, and more flexibility on how the 30% is spent with regards to marketing.

Mr. Burns reminded the Task Force that the ATAX Committee recommended to City Council that the City form its own non-profit DMO. He believes the City and the residents deserve more say in how that 30% is being spent.

Mr. Parris would like to see a better relationship with the CVB in order to get some better metrics from them. He believes it is necessary to focus on what we need from the CVB and give them time to pivot in that direction. Ms. Limbach agreed the metrics are necessary and someone should be held accountable for them. She would like to have someone from the IOP Chamber of Commerce do a presentation on the Chamber's activities at the next Task Force meeting.

Council Member Streetman said that the island does not necessarily need to advertise for more people to come visit as much as we need to fine tune the off-season advertising to have people stay here longer and spend more money while they are here. Ms. Limbach added that it is necessary to keep the tourism management model in mind and to look at the quality of visitors and not the quantity.

**5. Discussion of what additional data/research/information is needed**

Mr. Burns asked to see a breakdown of where the ATAX dollars are being generated on the island. He said 2019 figures showed 30% came from Wild Dunes and 70% came from short-term rentals. He would also like to see group sales data/metrics related to Wild Dunes from the CVB in order to measure the success of their advertising.

Ms. Vega would like to know the status of the CVB's IOP-dedicated website.

**6. Miscellaneous Business**

The next regular meeting of the Accommodations Task Force will be on Thursday, May 12, 2022 at 9:00am.

Council Member Streetman said a portion of the next meeting will be dedicated to Citizen's Comments and be structured as it is for City Council – people must sign up by 3pm the day before the meeting; individual comments will be limited to 3 minutes, and the entirety of Citizen's Comments will be 30 minutes of the meeting. Citizens can also submit written comments on the City's website.

Ms. Limbach suggested developing a short multiple-choice question survey for citizens to ask them what they expect about the use of the 30%. Administrator Fragoso said staff will develop some possible questions to bring to the next meeting. Ms. Limbach suggested each Task Force member bring one question to the next meeting.

**7. Adjournment**

Ms. Limbach made a motion to adjourn, and Mr. Parris seconded the motion. The meeting was adjourned at approximately 10:28am.

Respectfully submitted,

Nicole DeNeane  
City Clerk

**ORDINANCE 2022-01**

**AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023.**

**WHEREAS**, Subsection 3 of Section 5-7-260 of the South Carolina Code of Laws, 1976, as amended, requires that a municipal council shall act by ordinance to levy taxes and adopt a budget pursuant to public notice;

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and City Council of the City of Isle of Palms, South Carolina, in council duly assembled, that the following provisions are hereby adopted and enacted:

**Section 1.** The prepared budget and estimated revenue for the payment of the same is hereby adopted and made a part hereof as if fully incorporated herein and a copy thereof dated \_\_\_\_\_, is attached hereto.

**Section 2.** The City Administrator shall administer the budget and may authorize the transfer of appropriated funds within departments as necessary to achieve the goals of the budget as established by City Council.

**Section 3.** If, for any reason, any sentence, clause or provision of this ordinance shall be declared invalid, such shall not affect the remaining portions thereof.

**Section 4.** This ordinance shall become effective immediately upon its ratification by City Council.

**PASSED, APPROVED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF ISLE OF PALMS ON THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.**

\_\_\_\_\_  
Phillip Pounds, Mayor

\_\_\_\_\_  
City Clerk

First Reading: \_\_\_\_\_

Public Hearing: \_\_\_\_\_

Second Reading: \_\_\_\_\_

Ratification: \_\_\_\_\_



**City of Isle of Palms**  
**Summary of FY23 Budget FIRST READING**

	General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds (incl Disaster Recovery)	Marina Fund <i>Illustrative Only</i> <b>NOTE 1</b>	Total Fund Balance & Net Position
<b>REVENUES</b>									
PROPERTY & LOCAL OPT TAXES	5,938,000								5,938,000
LICENSES & PERMITS	4,791,000								4,791,000
TOURISM REVENUES	162,755		2,141,000	1,000,000	2,617,338	1,543,000			7,464,093
ALL OTHER REVENUES <b>(NOTE 2)</b>	2,009,350	1,713,300	1,500	1,100	2,200	2,700	192,175	414,591	4,336,916
<b>TOTAL REVENUES</b>	<b>12,901,105</b>	<b>1,713,300</b>	<b>2,142,500</b>	<b>1,001,100</b>	<b>2,619,538</b>	<b>1,545,700</b>	<b>192,175</b>	<b>414,591</b>	<b>22,530,009</b>
<b>EXPENSES</b>									
PERSONNEL EXPENSES	9,207,158	-	-	-	-	-	-	-	9,207,158
OPERATING EXPENSES	3,142,970	320,425	489,200	442,300	1,171,608	129,662	192,875	487,300	6,376,340
CAPITAL EXPENSES	-	1,150,250	340,250	539,500	508,000	285,000	-	247,500	3,070,500
DRAINAGE EXPENSES	-	2,946,000	648,668	-	-	-	-	-	3,594,668
DEBT SERVICE EXPENSES	971,362	-	179,368	155,618	91,915	-	-	333,892	1,732,155
<b>TOTAL EXPENSES</b>	<b>13,321,490</b>	<b>4,416,675</b>	<b>1,657,486</b>	<b>1,137,418</b>	<b>1,771,523</b>	<b>414,662</b>	<b>192,875</b>	<b>1,068,692</b>	<b>23,980,821</b>
TRANSFERS	420,385	823,025	(833,050)	(266,214)	(944,565)	-	-	800,419	-
INCR/(DECR) IN FUND BALANCE	(0)	(1,880,350)	(348,036)	(402,532)	(96,550)	1,131,038	(700)	146,318	(1,450,812)
		<b>NOTE 3</b>							
<b>FY23 PROJCTED BEG FUND BAL</b>	<b>3,892,047</b>	<b>11,237,183</b>	<b>2,280,535</b>	<b>1,095,630</b>	<b>2,080,687</b>	<b>5,933,713</b>	<b>2,957,127</b>	<b>1,226,409</b>	<b>30,703,330</b>
<b>FY23 PROJCTED END FUND BAL</b>	<b>3,892,047</b>	<b>9,356,833</b>	<b>1,932,499</b>	<b>693,097</b>	<b>1,984,137</b>	<b>7,064,751</b>	<b>2,956,427</b>	<b>1,372,726</b>	<b>29,252,518</b>

**NOTE 1:** For illustrative purposes only the Marina Enterprise Fund is presented here in the same format as the other funds. For internal and external accounting and reporting purposes however, the Marina Fund follows the accounting rules of a for-profit business and includes proceeds from debt as a liability (not revenue) and capital additions as assets (not expenses).

**NOTE 2:** Other revenues include parking revenues, recreation fees, interest income, grant income, state shared funds, court revenues and marina rents.

**NOTE 3:** The large negative balance in the Capital Projects Fund relates primarily to \$2.9 million of drainage related spending including \$2.6 million on the Drainage Phase 3 project. This project is being funded primarily with debt proceeds that were received in FY21.

# City of Isle of Palms

## FY23 Budget with Forecasts for FY24 - FY27

### FIRST READING

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**City of Isle of Palms**  
**FY23 BUDGET**  
**SUMMARY OF KEY BUDGET INITIATIVES**

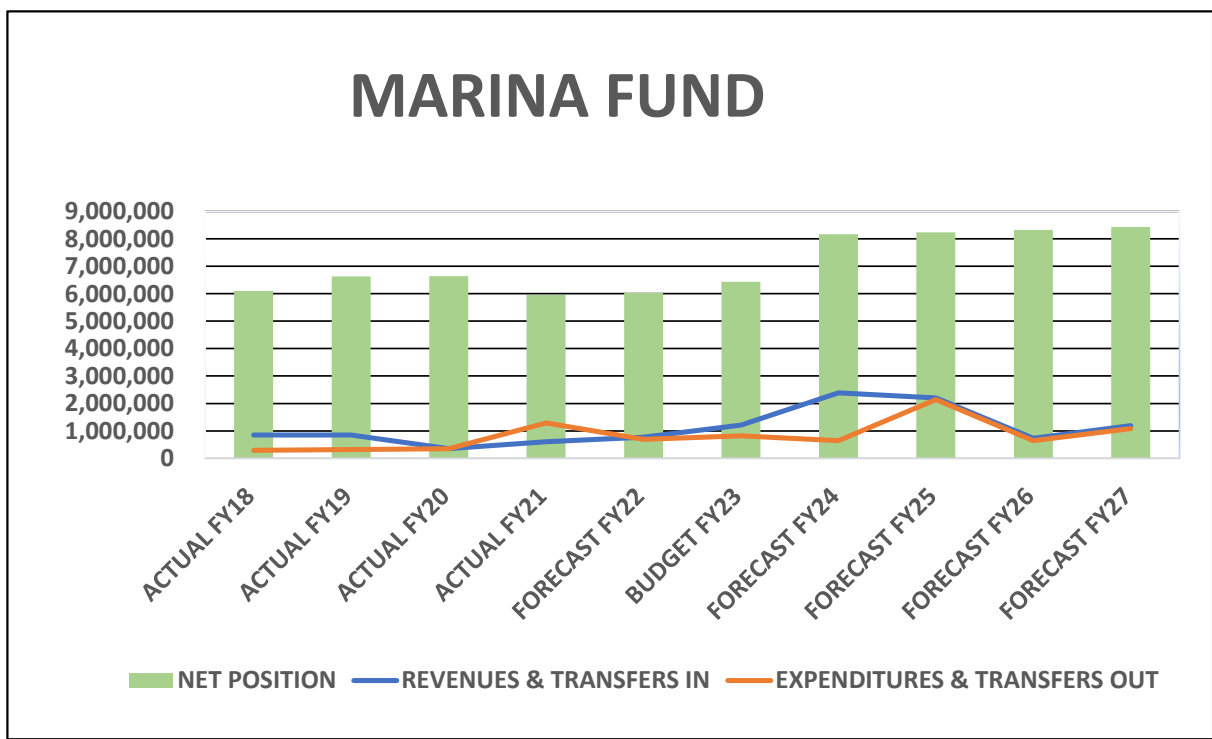
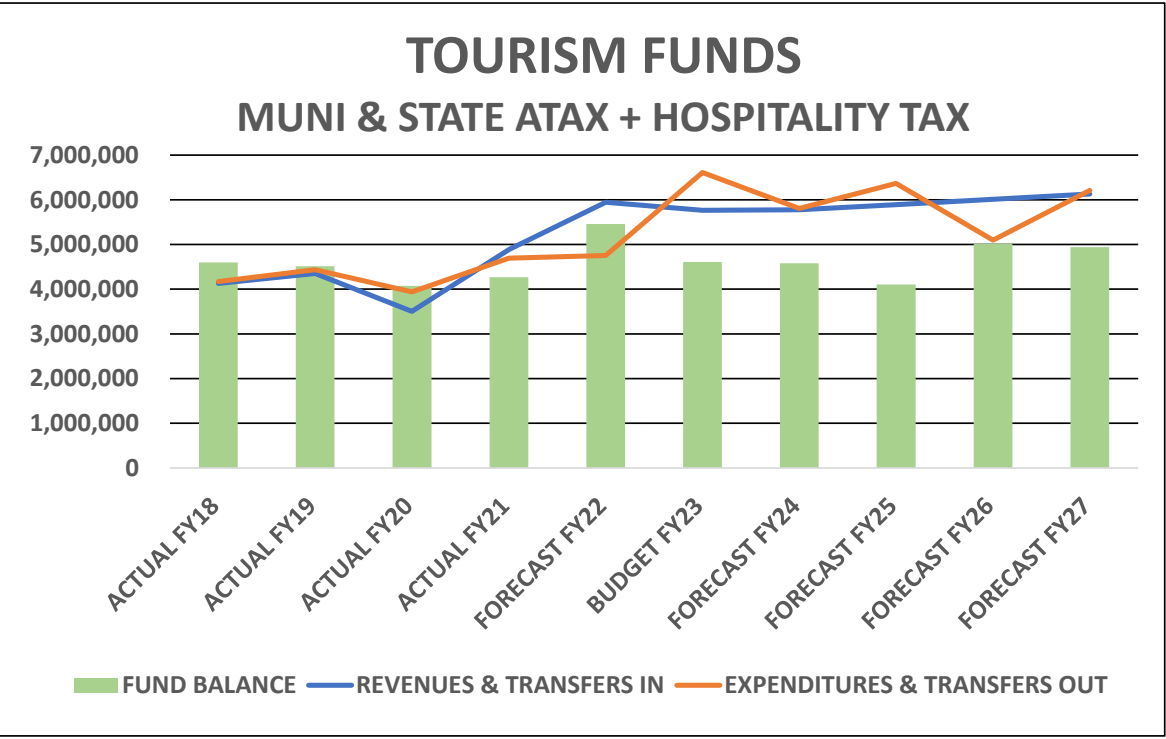
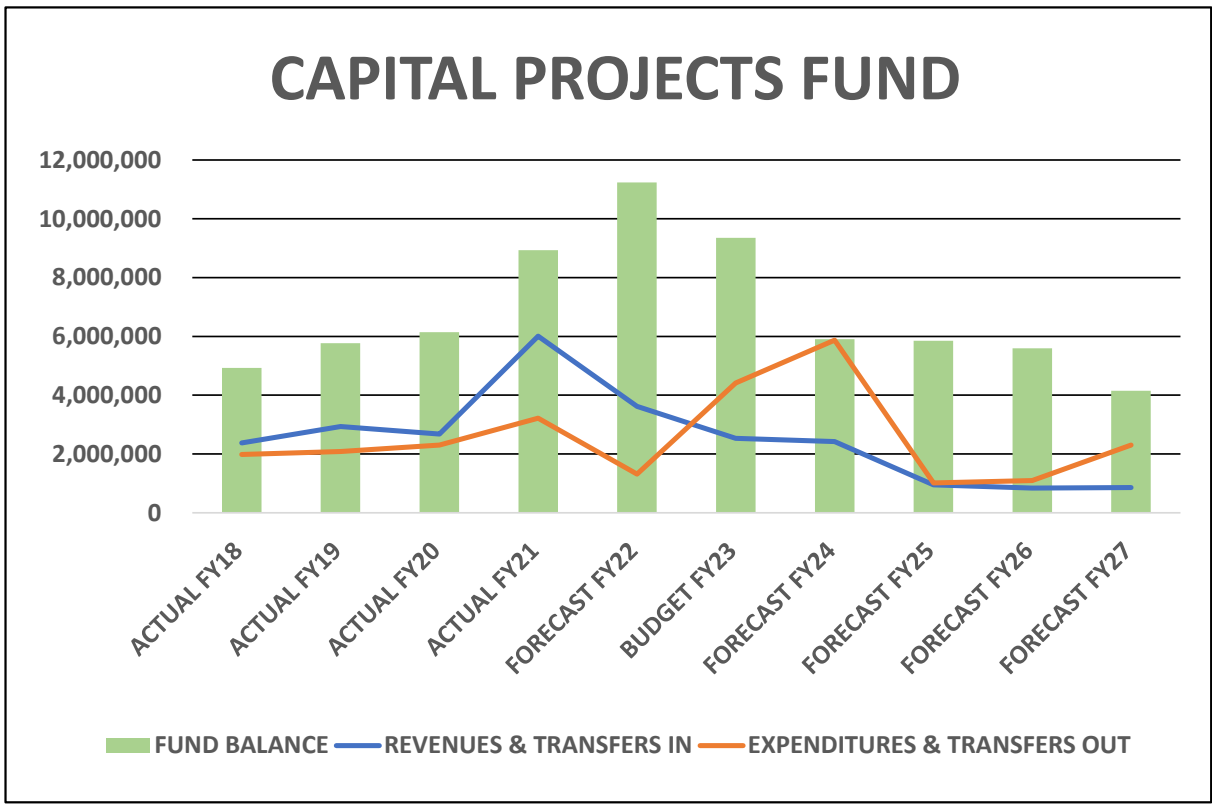
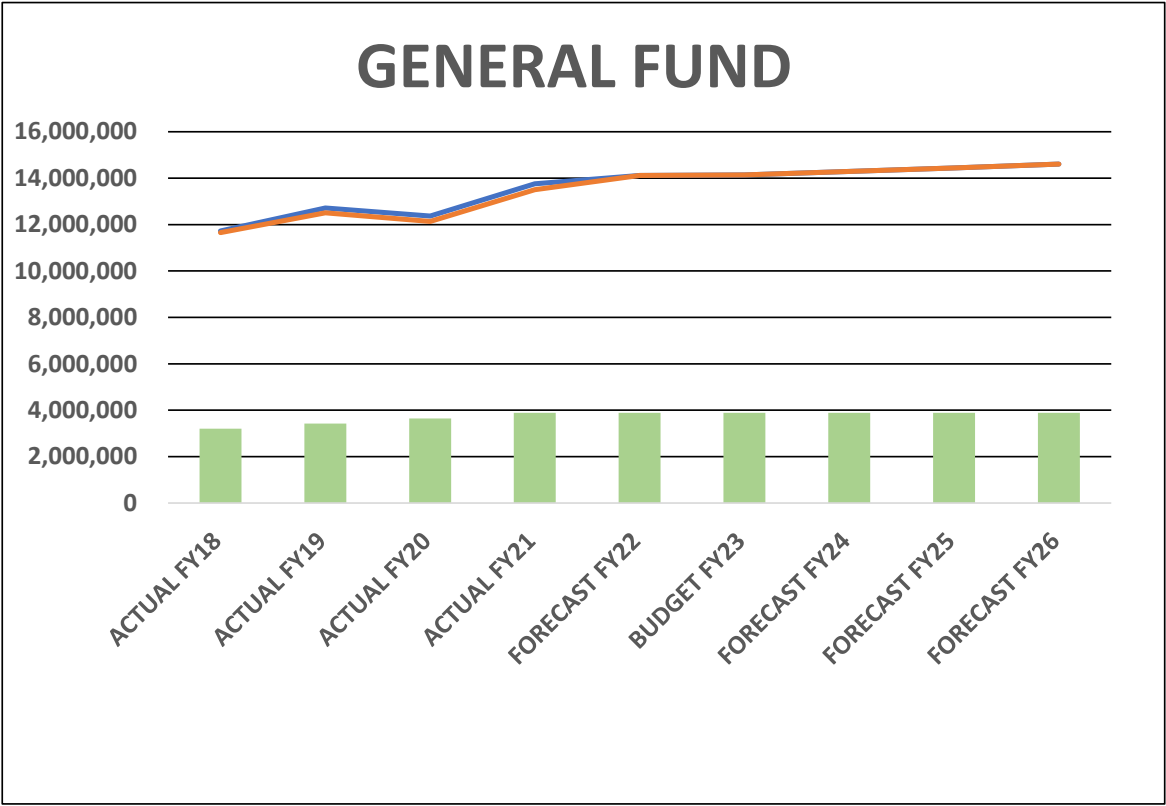
BUDGET INITIATIVES INCLUDED		HOW IS IT FUNDED?
1	Construction on Phase 3 drainage outfall project - <b>\$2,596,000</b> expected spending in FY23 (Forest Trail & 30th Ave outfalls) and <b>\$3,625,000</b> in FY24 (estimated cost for 41st Ave outfalls & Waterway Blvd path elevation).	Funded with Capital Projects reserves, Municipal accommodations taxes, proceeds of \$3.5 million GO Bond issued in FY21 as well as a \$1.4 million grant award. Total project cost is estimated at approximately <b>\$6,400,000</b> .
2	<b>\$200,000</b> to complete a Comprehensive Drainage Plan that began in FY22.	Municipal accommodations taxes.
3	<b>\$500,000</b> provision for smaller drainage projects identified by the Comprehensive Drainage Plan.	Capital Projects Fund (50%) and Municipal Accommodations Tax Fund (50%).
4	<b>\$400,000</b> to improve the T-dock at the Isle of Palms Marina. Begin design & permitting for new public dock which will be constructed in FY24	State and Municipal Accommodations Tax
5	<b>\$150,000</b> for installation of public green space around new public dock at Isle of Palms Marina.	Marina and Tourism Funds
6	<b>\$250,000</b> to maintain, renovate or construct beach accesses	Beach Preservation Fee Fund
7	<b>\$248,000</b> over 3 years for undergrounding electrical lines. \$32,500 in FY23.	Capital Projects Fund (50%) and Municipal Accommodations Tax Fund (50%). The City's contribution will be matched by another \$248,000 from Dominion Energy Company.
8	<b>\$200,000</b> to add an exhaust system at both Fire Stations	Tourism Funds and Capital Projects Funds
9	<b>\$150,000</b> and <b>\$75,000</b> respectively to re-construct and reconfigure outdoor basketball courts and construct 2 pickleball courts at the Rec Center.	Tourism Funds and Capital Projects Funds
10	<b>\$131,000</b> annual value for employee wage adjustments effective 1/1/23.	General Fund
11	<b>\$136,000</b> for 2nd set of bunker gear for all Fire personnel	75% Tourism and 25% Capital Projects
12	Professional services include <b>\$30,000</b> for Grant Writing and Grant Management services, <b>\$60,000</b> for Public Relations, <b>\$30,000</b> for traffic engineering assistance, <b>\$48,000</b> for lobbyist and a <b>\$35,000</b> placeholder for short-term rental analysis tool.	General Fund
13	<b>\$1,243,000</b> transferred into the General Fund from the Tourism Funds	Added 2 personnel to Tourism contributions from prior years: 4 (up from 3) Police Officers, 1 Police Sgt, 6 (up from 5) Firefighters, BSOs, 50% of Public Works Temp Labor and Fuel and \$20K for Police OT. Also part-time restroom attendant (\$24k).
14	<b>\$823,000</b> transferred from the General Fund in the Capital Projects Fund	For current and future capital projects

	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS GENERAL FUND															
2	GL Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY21 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
3																	
4	CITY OF ISLE OF PALMS FY23 BUDGET AND FY24-FY27 FORECAST - SUMMARY OF PERSONNEL COSTS AND FTES																
5																	
6																	
7	TOTAL GENERAL FUND EXPENDITURES		10,525,096	10,467,611	10,314,457	11,126,105	12,466,296	5,226,900	11,268,988	12,466,296	-	13,321,490	855,194	13,271,260	13,489,586	13,774,247	13,906,145
8	TOTAL CITY WIDE EXPENDITURES		30,076,602	16,002,358	16,413,712	19,383,751	21,505,863	7,924,967	17,776,267	18,322,423	(3,183,440)	23,730,811	2,224,947	23,610,661	20,503,380	19,548,347	21,996,984
9			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	SALARIES & WAGES		4,683,593	4,650,137	4,630,169	4,787,160	5,301,079	2,399,528	4,810,678	5,301,079	-	5,529,824	228,745	5,623,070	5,763,646	5,907,737	6,055,431
11	OVERTIME		552,676	482,531	552,680	515,719	479,266	264,994	512,976	479,266	-	487,045	7,779	499,184	511,626	524,379	537,488
12	PARTTIME		322,484	325,639	266,261	272,942	339,340	106,496	259,144	339,340	-	349,310	(11,900)	332,440	332,440	332,440	332,440
13	SUBTOTAL SALARIES & WAGES		5,558,753	5,458,306	5,449,109	5,575,820	6,119,685	2,771,018	5,582,798	6,119,685	-	6,366,179	224,624	6,454,693	6,607,712	6,764,556	6,925,359
14	% INCREASE FROM PRIOR YEAR		5.0%	-2%	-0.2%	2%	10%			0%		4%		1%	2%	2%	2%
15	% OF TOTAL GENERAL FUND EXPENDITURES		53%	52%	53%	50%	49%	53%	50%	49%		48%		49%	49%	49%	50%
16	% OF CITY WIDE EXPENDITURES		18%	34%	33%	29%	28%	35%	31%	33%		27%		27%	32%	35%	31%
17																	
18	FICA		415,050	406,343	404,699	422,251	469,743	208,743	424,287	469,743	-	487,013	17,270	495,499	507,248	519,290	531,637
19	RETIREMENT		769,815	795,310	852,571	869,570	1,120,846	442,715	853,092	1,120,846	-	1,223,271	102,425	1,248,833	1,279,792	1,311,525	1,344,051
20	GROUP HEALTH		746,216	782,482	778,285	794,816	839,196	373,567	771,391	839,196	-	824,223	(14,973)	848,950	874,418	900,651	927,670
21	WORKERS COMP		178,943	182,209	179,520	182,544	238,661	119,882	179,511	238,661	-	306,472	67,811	314,134	320,332	328,208	336,281
22	UNEMPLOYMENT		-	-	3,000	1,994	-	-	214	-	-	-	-	-	-	-	-
23	SUBTOTAL FRINGES		2,110,024	2,166,344	2,218,075	2,271,175	2,668,446	1,144,907	2,228,495	2,668,446	-	2,840,979	172,533	2,907,415	2,981,789	3,059,674	3,139,639
24	% INCREASE FROM PRIOR YEAR		9.8%	3%	2.4%	2%	17%			0%		6%		2%	3%	3%	3%
25	% OF SALARIES & WAGES		38%	40%	41%	41%	44%	41%	40%	44%		45%	77%	45%	45%	45%	45%
26	% OF TOTAL GENERAL FUND EXPENDITURES		20%	21%	22%	20%	21%	22%	20%	21%		21%	20%	22%	22%	22%	23%
27	% OF CITY WIDE EXPENDITURES		7%	14%	14%	12%	12%	14%	13%	15%		12%	8%	12%	15%	16%	14%
28																	
29	TOTAL PERSONNEL COSTS		7,668,777	7,624,650	7,667,184	7,846,996	8,788,131	3,915,925	7,811,293	8,788,131	-	9,207,158	397,157	9,362,108	9,589,501	9,824,230	10,064,999
30	% INCREASE FROM PRIOR YEAR		6%	-1%	1%	2%	12%			0%		5%		2%	2%	2%	2%
31	% OF TOTAL GENERAL FUND EXPENDITURES		73%	73%	74%	71%	70%	75%	69%	70%		69%		71%	71%	71%	72%
32	% OF CITY WIDE EXPENDITURES		25%	48%	47%	40%	41%	49%	44%	48%		39%		40%	47%	50%	46%
33																	
34	# OF FULL-TIME EMPLOYEES		91	92	93	94	91	91	92	92		92		92	92	92	92
35	SALARY & WAGES FTE*		57,541	55,790	55,730	56,414	63,520	29,280	57,866	62,830		65,401		66,546	68,209	69,914	71,662
36	FRINGE FTE*		22,107	22,281	22,627	22,954	27,723	11,838	23,000	28,028		30,243		30,939	31,736	32,571	33,064
37	TOTAL (FULLY LOADED) FTE*		79,648	78,071	78,356	79,368	91,243	41,118	80,865	90,858		95,644		97,485	99,946	102,485	104,727
38																	
39	* Does not include wages or fringes for Mayor & Council or Part-time Employees with regular schedules less than 30 hours per week.																

	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS															
2	Fund Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY21 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
5	10 GENERAL FUND	REVENUES	10,526,262	11,493,760	11,534,406	12,877,957	11,798,779	4,052,727	13,147,510	13,051,413	1,252,634	12,901,105	1,102,326	13,038,980	13,163,319	13,289,344	13,417,080
6		EXPENDITURES	10,525,096	10,467,611	10,314,457	11,126,105	12,466,296	5,226,900	11,268,988	12,466,296	-	13,321,490	855,194	13,271,260	13,489,586	13,774,247	13,906,145
7		TRANSFERS IN	1,197,567	1,226,087	827,658	873,002	1,061,681	9,747	882,749	1,061,681	-	1,243,410	181,729	1,248,666	1,272,093	1,317,257	1,335,959
8		TRANSFERS OUT	(1,127,848)	(2,037,371)	(1,820,026)	(2,380,577)	(394,164)	-	(2,380,577)	(1,646,798)	(1,252,634)	(823,025)	(428,861)	(1,016,386)	(945,826)	(832,354)	(846,893)
9		NET	70,885	214,865	227,581	244,276	(0)	(1,164,427)	380,694	(0)	-	(0)	0	0	(0)	0	0
10																	
11	20 CAPITAL PROJECTS FUND	REVENUES	1,245,861	1,006,155	945,388	3,627,879	1,291,000	1,964,891	5,584,747	1,969,006	678,006	1,713,300	422,300	1,408,000	8,000	8,000	8,000
12		EXPENDITURES	1,986,413	2,086,624	2,305,543	3,216,432	4,456,491	786,718	1,368,099	1,311,991	(3,144,500)	4,416,675	(39,816)	4,871,925	1,015,925	1,092,925	2,302,898
13		TRANSFERS IN	1,127,848	1,924,450	1,728,994	2,380,577	394,164	-	2,380,577	1,646,798	1,252,634	823,025	428,861	1,016,386	945,826	832,354	846,893
14		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	(1,000,000)	-	-	-
15		NET	387,297	843,981	368,839	2,792,024	(2,771,326)	1,178,173	6,597,224	2,303,813	5,075,140	(1,880,350)	890,977	(3,447,539)	(62,099)	(252,571)	(1,448,005)
16																	
17	30 MUNICIPAL ACCOM TAX FUND	REVENUES	1,533,533	1,594,725	1,259,578	1,828,527	1,526,163	1,155,014	2,430,289	2,145,500	619,337	2,142,500	616,337	2,083,360	2,124,997	2,167,467	2,210,786
18		EXPENDITURES	823,814	1,081,591	1,202,388	1,235,292	1,264,666	507,730	1,265,313	1,027,166	(237,500)	1,657,486	392,820	1,238,381	1,114,001	1,178,886	1,506,022
19		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20		TRANSFERS OUT	(592,900)	(607,582)	(395,615)	(281,700)	(432,954)	-	(281,700)	(432,954)	-	(833,050)	(400,096)	(914,459)	(1,329,724)	(597,313)	(840,606)
21		NET	116,819	(94,448)	(338,426)	311,535	(171,458)	647,284	883,276	685,380	856,837	(348,036)	(176,578)	(69,480)	(318,728)	391,268	(135,842)
22																	
23	35 HOSPITALITY TAX FUND	REVENUES	795,928	820,369	620,179	732,447	835,800	468,409	979,021	1,001,100	165,300	1,001,100	165,300	1,021,100	1,041,500	1,062,308	1,083,532
24		EXPENDITURES	327,095	360,878	354,890	752,096	561,956	269,572	754,629	561,956	-	1,137,418	575,462	749,411	620,391	760,402	650,300
25		TRANSFERS IN	-	-	-	1	2	-	-	-	-	-	-	-	-	-	-
26		TRANSFERS OUT	(261,330)	(462,008)	(229,830)	(218,549)	(244,456)	-	(218,549)	(218,549)	-	(266,214)	(21,758)	(276,863)	(287,937)	(299,455)	(311,433)
27		NET	207,502	(2,517)	35,459	(238,197)	29,390	198,838	5,842	220,595	165,300	(402,532)	(431,920)	(5,174)	133,172	2,451	121,799
28																	
29	40 FIRE DEPT 1% FUND	REVENUES	148,244	143,287	144,519	156,556	150,200	163,430	163,439	163,441	13,241	160,025	9,825	160,025	160,025	160,025	160,025
30		EXPENDITURES	162,590	185,939	264,006	155,904	145,720	155,141	168,009	169,270	23,550	160,025	14,305	160,025	160,025	160,025	160,025
31		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33		NET	(14,347)	(42,652)	(119,486)	652	4,480	8,289	(4,570)	(5,829)	(10,309)	-	(4,480)	-	-	-	-
34																	
35	50 STATE ACCOM TAX FUND	REVENUES	1,797,765	1,934,552	1,624,447	2,325,879	2,146,500	1,259,663	2,791,533	2,797,353	650,853	2,619,538	473,038	2,671,885	2,725,278	2,779,740	2,835,291
36		EXPENDITURES	1,396,215	1,344,560	1,497,952	1,582,850	1,505,836	591,801	1,616,007	1,680,846	175,010	1,771,523	265,687	1,565,115	1,559,742	1,539,109	1,964,651
37		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38		TRANSFERS OUT	(768,513)	(577,410)	(258,667)	(625,523)	(834,191)	(9,747)	(635,270)	(834,191)	-	(944,565)	(110,374)	(1,060,743)	(1,454,822)	(720,353)	(933,926)
39		NET	(366,964)	12,582	(132,171)	117,507	(193,527)	658,115	540,257	282,316	475,843	(96,550)	96,977	46,027	(289,285)	520,279	(63,286)
40	55, 57 & 58 BEACH RESTOR/MAINT/ PRESERVE FUND	REVENUES	13,073,287	1,197,728	907,140	1,325,033	1,274,663	855,381	1,624,205	1,562,700	288,037	1,545,700	271,037	1,625,724	1,658,184	1,691,294	1,725,066
41		EXPENDITURES	14,156,226	116,615	72,712	23,215	385,000	32,001	49,775	385,000	-	414,662	29,662	1,079,914	370,000	370,000	390,000
42		TRANSFERS IN	403,640	226,803	-	-	-	-	-	-	-	-	-	-	-	-	-
43		TRANSFERS OUT	(403,640)	(226,803)	-	-	-	-	-	-	-	-	-	-	-	-	-
44		NET	(1,082,938)	1,081,113	834,428	1,301,818	889,663	823,380	1,574,431	1,177,700	288,037	1,131,038	241,375	545,810	1,288,184	1,321,294	1,335,066
45																	

	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS															
2	Fund Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY21 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
46	60 DISASTER	REVENUES	369,615	143,134	164,138	16,750	10,000	41,497	54,547	3,300	(6,700)	3,300	(6,700)	3,300	3,300	3,300	3,300
47	RECOVERY FUND	EXPENDITURES	355,757	26,341	43,890	-	10,000	-	-	10,000	-	10,000	-	10,000	10,000	10,000	10,000
48		TRANSFERS IN	-	100,000	91,032	-	-	-	-	-	-	-	-	-	-	-	-
49		TRANSFERS OUT	-	-	-	1	2	-	-	-	-	-	-	-	-	-	-
50		NET	13,858	216,793	211,280	16,751	2	41,497	54,547	(6,700)	(6,700)	(6,700)	(6,700)	(6,700)	(6,700)	(6,700)	(6,700)
51																	
58	64 VICTIMS	REVENUES	9,640	9,259	5,153	10,942	5,125	5,554	10,987	10,000	4,875	10,000	4,875	10,000	10,000	10,000	10,000
59	FUND	EXPENDITURES	1,383	1,694	4,355	1,424	5,850	560	1,019	5,850	-	5,850	-	5,850	5,850	5,850	5,850
60		TRANSFERS IN	-	12,921	-	-	-	-	-	-	-	-	-	-	-	-	-
61		TRANSFERS OUT	(14,000)	-	-	-	(3,000)	-	-	(3,000)	-	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)
62		NET	(5,743)	20,486	797	9,518	(3,725)	4,995	9,968	1,150	4,875	1,150	4,875	1,150	1,150	1,150	1,150
63																	
70	68 REC	REVENUES	13,582	16,525	14,792	7,106	15,630	16,150	17,259	15,100	(530)	18,850	3,220	15,100	15,100	15,100	15,100
71	BUILDING	EXPENDITURES	22,885	13,238	5,168	4,015	15,000	6,008	7,907	15,000	-	17,000	2,000	15,000	15,000	15,000	15,000
72	FUND	TRANSFERS IN	3,000	3,000	3,000	3,000	3,000	-	3,000	3,000	-	3,000	-	3,000	3,000	3,000	3,000
73		TRANSFERS OUT	-	-	-	1	2	-	-	-	-	-	-	-	-	-	-
74		NET	(6,303)	6,287	12,624	6,092	3,632	10,142	12,352	3,100	(530)	4,850	1,220	3,100	3,100	3,100	3,100
75																	
76	90 MARINA	REVENUES	408,355	431,588	299,122	354,758	360,081	177,798	377,531	315,842	(44,238)	414,591	54,510	382,808	405,396	429,435	444,956
77	FUND	EXPENDITURES	290,628	318,510	343,965	1,286,417	689,049	348,535	1,276,522	689,049	-	818,682	129,633	643,779	2,142,860	641,904	1,086,093
78		TRANSFERS IN	436,176	417,913	53,454	249,770	449,920	-	249,770	449,920	-	800,419	350,499	2,003,398	1,800,391	299,864	750,007
79		TRANSFERS OUT	-	-	-	1	2	-	-	-	-	-	-	-	-	-	-
80		NET	553,904	530,991	8,611	(681,888)	120,954	(170,737)	(649,221)	76,714	(44,238)	396,328	275,376	1,742,426	62,927	87,396	108,870
81																	
82	TOTAL	REVENUES	29,922,073	18,791,082	17,518,861	23,263,835	19,413,940	10,160,514	27,181,068	23,034,755	3,620,816	22,530,009	3,116,069	22,420,281	21,315,100	21,616,014	21,913,137
83	ALL FUNDS	EXPENDITURES	30,076,602	16,002,358	16,413,712	19,383,751	21,505,863	7,924,967	17,776,267	18,322,423	(3,183,440)	23,730,811	2,224,947	23,610,661	20,503,380	19,548,347	21,996,984
84		TRANSFERS IN	3,168,231	3,911,174	2,704,138	3,506,350	1,908,767	9,747	3,516,096	3,161,399	1,252,634	2,869,854	961,089	4,271,450	4,021,310	2,452,475	2,935,859
85		TRANSFERS OUT	(3,168,231)	(3,911,174)	(2,704,138)	(3,506,346)	(1,908,759)	(9,747)	(3,516,096)	(3,135,492)	(1,252,634)	(2,869,854)	(961,089)	(4,271,451)	(4,021,309)	(2,452,475)	(2,935,858)
86		NET	(154,529)	2,788,724	1,105,149	3,880,088	(2,091,916)	2,235,547	9,404,801	4,738,238	6,804,255	(1,200,802)	891,122	(1,190,380)	811,721	2,067,666	(83,847)
87																	
88	TOTAL UNRESTRICTED FUND BALANCES		10,515,436	11,791,074	12,598,774	15,651,824	12,880,498	-	-	17,948,938	-	16,061,888	0	12,607,649	12,538,850	12,279,579	10,824,874
89	TOTAL TOURISM FUND BALANCES		4,597,238	4,512,854	4,077,717	4,268,561	3,932,964	-	-	5,456,851	-	4,609,733	-	4,581,106	4,106,264	5,020,262	4,942,933
90	TOTAL BEACH FUND BALANCES		1,538,654	2,619,767	3,454,195	4,756,013	5,645,676	-	-	5,933,713	-	7,064,751	-	7,610,561	8,898,746	10,220,040	11,555,106
91	TOTAL OTHER FUND BALANCES		264,077	249,443	138,992	155,252	143,377	-	-	137,413	-	143,413	-	147,663	151,913	156,163	160,413
92	SUBTOTAL GOVERNMENTAL FUNDS		16,915,406	19,173,138	20,269,677	24,831,650	22,602,514	-	-	29,476,915	-	27,879,785	0	24,946,978	25,695,772	27,676,043	27,483,326
93																	
94	TOTAL MARINA NET POSITION		6,099,772	6,630,764	6,639,374	5,957,485	6,078,437	-	-	6,034,199	-	6,430,527	-	8,172,953	8,235,880	8,323,276	8,432,146
95	TOTAL MARINA NET POSITION LESS FIXED ASSETS (TOT NET POSITION INCLS FIXED ASSETS THAT ARE NOT PART OF THE OTHER FUND BALANCES)									1,226,409	-	1,372,726	-	1,404,349	1,453,766	1,522,652	1,607,012
96																	
97	TOTAL FUND BALANCES & NET POSITION		23,015,178	25,803,902	26,909,051	30,789,135	28,680,951	-	-	35,511,114	-	34,310,311	0	33,119,931	33,931,653	35,999,319	35,915,472

# CITY OF ISLE OF PALMS - HISTORICAL & FORECASTED ENDING FUND BALANCES





	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS GENERAL FUND															
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD As Of	Jan-Dec	FORECAST	INCREASE/ (DECR)		INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST
2	GL Number	Description	FY18	FY19	FY20	FY21	FY22	12/31/2021 (6 MOS)	2021 (12 MOS)	FY22	FROM FY22 BUDGET	BUDGET FY23	(DECREASE) FROM FY22 BUDGET	FY24	FY25	FY26	FY27
3																	
5	GENERAL FUND REVENUES																
6	10-3100.4001	PROPERTY TAXES	3,641,730	3,707,531	3,781,972	3,786,582	3,825,000	873,402	3,875,009	3,860,000	35,000	3,880,000	55,000	3,918,800	3,957,988	3,997,568	4,037,544
7	10-3100.4002	LOCAL OPTION SALES TAX	772,357	817,962	799,984	970,759	895,000	398,521	1,058,280	1,040,000	145,000	1,014,000	119,000	1,034,280	1,054,966	1,076,065	1,097,586
8	10-3100.4003	PROPERTY TAX DEBT SERVICE	698,283	715,400	735,711	1,017,866	981,000	241,106	1,050,372	1,040,000	59,000	1,044,000	63,000	1,054,440	1,064,984	1,075,634	1,086,391
9	10-3210.4005	TELECOMMUNICATIONS LICENSES	20,074	20,411	18,240	16,761	20,000	-	16,761	20,000	-	20,000	-	20,000	20,000	20,000	20,000
10	10-3210.4006	BUSINESS LICENSES	1,413,076	1,690,205	1,365,072	1,553,880	1,421,000	348,356	1,631,111	1,575,000	154,000	1,500,000	79,000	1,515,000	1,530,150	1,545,452	1,560,906
11	10-3210.4007	INSURANCE LICENSES	687,835	662,491	713,993	796,001	700,000	2	796,003	785,000	85,000	785,000	85,000	792,850	800,779	808,786	816,874
12	10-3210.4008	PUBLIC UTILITIES	797,152	788,023	777,648	784,288	770,000	57,765	783,660	780,000	10,000	780,000	10,000	780,000	780,000	780,000	780,000
13	10-3210.4009	BUILDING PERMITS	341,138	681,371	423,217	721,366	450,000	451,379	876,659	750,000	300,000	725,000	275,000	732,250	739,573	746,968	754,438
14	10-3210.4010	ANIMAL LICENSES	1,750	2,585	210	-	-	-	-	-	-	-	-	-	-	-	-
15	10-3210.4011	RESIDENTIAL RENTAL LICENSES	511,530	515,555	1,009,462	928,524	940,000	531,140	586,393	1,000,000	60,000	975,000	35,000	1,010,000	1,030,200	1,050,804	1,071,820
16	10-3210.4013	TRANSPORT NETWORK CO FEE	9,027	6,799	11,522	5,034	6,000	3,055	6,034	6,000	-	6,000	-	6,000	6,000	6,000	6,000
17	10-3400.4075	COURT GENERATED REVENUES	217,017	289,232	277,428	415,747	300,000	201,811	394,085	300,000	-	300,000	-	300,000	300,000	300,000	300,000
18	10-3450.4106	INTERGOVERNMENT TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	10-3450.4111	GRANT INCOME	143,682	-	-	85,041	-	6,900	91,941	6,900	6,900	-	-	-	-	-	-
20	10-3450.4115	STATE SHARED FUNDS	93,353	94,499	97,989	100,679	95,000	24,256	100,031	100,000	5,000	100,000	5,000	100,000	100,000	100,000	100,000
21	10-3450.4117	STATE SHARED FUNDS-ALCOHOL	48,245	35,755	50,550	26,900	20,000	8,750	35,650	35,000	15,000	35,000	15,000	35,000	35,000	35,000	35,000
22	10-3500.4501	MISCELLANEOUS	15,185	45,914	22,610	3,636	3,000	5,002	7,255	5,000	2,000	3,000	-	3,000	3,000	3,000	3,000
23	10-3500.4502	PARKING LOT REVENUES	289,737	423,920	428,729	542,155	419,250	316,322	659,040	600,000	180,750	600,000	180,750	600,000	600,000	600,000	600,000
24	10-3500.4504	SALE OF ASSETS	5,208	15,172	44,581	7,038	5,000	6,800	10,350	6,800	1,800	5,000	-	5,000	5,000	5,000	5,000
25	10-3500.4505	INTEREST INCOME	34,544	68,656	87,161	5,629	10,000	3,484	5,201	6,000	(4,000)	6,000	(4,000)	6,000	6,000	6,000	6,000
26	10-3500.4506	REC. INSTRUCTORS INCOME	177,100	168,741	137,336	142,889	130,000	86,190	176,096	150,000	20,000	150,000	20,000	150,000	150,000	150,000	150,000
27	10-3500.4507	REC. PROGRAM INCOME	90,585	82,050	78,555	59,302	60,000	22,752	71,967	70,000	10,000	70,000	10,000	70,000	70,000	70,000	70,000
28	10-3500.4508	RECYCLING REVENUE	-	345	-	-	-	-	-	-	-	-	-	-	-	-	-
29	10-3500.4509	KENNEL FEES	119	84	7	14	100	7	21	50	(50)	100	-	100	100	100	100
30	10-3500.4511	STATE ACC TAX ADMIN FEE	117,757	124,863	109,107	147,237	137,579	72,496	153,057	172,113	34,534	162,755	25,176	166,010	169,330	172,717	176,171
31	10-3500.4514	PARKING METER REVENUE	385,720	508,591	543,184	729,179	600,000	381,207	741,842	730,000	130,000	730,000	130,000	730,000	730,000	730,000	730,000
32	10-3500.4515	CART PURCHASE REVENUE	4,800	3,300	4,425	11,175	4,000	2,625	9,975	4,000	-	4,000	-	4,000	4,000	4,000	4,000
33	10-3500.4516	ALARM PERMIT REVENUE	1,295	1,375	1,045	375	-	-	25	-	-	-	-	-	-	-	-
34	10-3500.4517	BREACH INLET BOAT RAMP FEES	1,800	1,100	700	200	700	100	100	100	(600)	100	(600)	100	100	100	100
35	10-3500.4518	RESIDENTIAL PARKING GUEST BOO	552	255	345	210	150	-	90	150	-	150	-	150	150	150	150
36	10-3500.4525	TREE REPLACEMENT COLLECTIONS	5,610	21,575	13,623	19,491	6,000	9,300	10,500	9,300	3,300	6,000	-	6,000	6,000	6,000	6,000
37	TOTAL GENERAL FUND REVENUES (		10,526,262	11,493,760	11,534,406	12,877,957	11,798,779	4,052,727	13,147,510	13,051,413	1,252,634	12,901,105	1,102,326	13,038,980	13,163,319	13,289,344	13,417,080
38	% Increase/(Decrease) from Prior Y		3%	9%	0%	12%	-8%			11%		9%		1%	1%	1%	1%
39	9%																
40	MAYOR & COUNCIL																
41	10-4010.5001	SALARIES & WAGES	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	-	17,000	-	17,000	17,000	17,000	17,000
42	10-4010.5004	FICA EXPENSE	1,301	1,184	1,299	1,299	1,301	1,301	1,301	1,301	-	1,301	-	1,301	1,301	1,301	1,301
43	10-4010.5005	RETIREMENT EXPENSE	1,053	2,345	1,901	1,946	1,580	2,318	2,086	1,580	-	557	(1,024)	3,155	3,155	3,155	3,155
44	10-4010.5006	GROUP HEALTH INSURANCE	72,222	88,857	91,178	90,276	89,927	45,138	90,276	89,927	-	61,010	(28,917)	62,840	64,726	66,667	68,667
45	10-4010.5007	WORKERS COMPENSATION	379	375	360	353	456	228	353	456	-	570	114	584	456	456	456
46	10-4020.5010	PRINT AND OFFICE SUPPLIES	2,053	307	969	-	2,100	786	786	2,100	-	2,100	-	2,100	2,100	2,100	2,100
47	10-4020.5014	MEMBERSHIP AND DUES	-	-	-	-	-	-	-	-	-	500	500	-	-	-	-
48	10-4020.5015	MEETINGS AND SEMINARS	14,033	7,867	8,919	7,178	12,000	6,077	11,498	12,000	-	14,000	2,000	14,000	14,000	14,000	14,000
50	10-4020.5021	TELEPHONE/CABLE	2,719	2,597	2,354	1,915	3,500	1,415	2,153	3,500	-	6,000	2,500	6,000	6,000	6,000	6,000
51	10-4020.5062	INSURANCE	1,999	2,002	2,016	2,017	2,100	63	126	2,100	-	2,100	-	2,142	2,185	2,229	2,229
52	10-4020.5079	MISC. & CONTINGENCY EXP	4,448	4,242	4,398	5,177	4,500	6,673	7,373	4,500	-	6,000	1,500	6,000	6,000	6,000	6,000
53	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	21,801	2,429	1,163	-	-	-	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000
54	SUBTOTAL MAYOR & COUNCIL		139,008	129,205	131,559	127,161	134,464	80,999	132,951	134,464	-	116,137	(18,327)	120,122	121,922	123,908	125,908
55	% Increase/(Decrease) from Prior Y		70%	-7%	2%	-3%	6%					-14%		3%	1%	2%	2%
56																	



	W	X
1	CITY OF ISLE OF PALMS <b>GENERAL FUND</b>	
2	NOTES	
3		
5	<b>GENERAL FUND REVENUES</b>	
6	PROPERTY TAXES	FY22 forecast and FY23 budget based on the 2021 calendar year actual. FY24-27 forecast increases 1% annually.
7	LOCAL OPTION SALES TAX	FY22 forecast and FY23 budget based on the 2021 calendar year actual. FY24-27 forecast increases 2% annually.
8	PROPERTY TAX DEBT SERVICE	FY22 forecast and FY23 budget based on the 2021 calendar year actual. FY24-27 forecast increases 1% annually. Assumes Debt Svc millage is decreased in FY24 when Rec GO bond is fully paid. FY21 Included tax increase to fund annual debt service on drainage phase 3 outfall project
9	TELECOMMUNICATIONS LICENSES	
10	BUSINESS LICENSES	FY22 forecast and FY23 budget based on the 2021 calendar year actual with a downward adjustment for 1-time license fees related to Sweetgrass Inn included in CY2021. Forecast increases 1% annually.
11	INSURANCE LICENSES	Forecast 1% annual increases to reflect modest increases in insurance rates.
12	PUBLIC UTILITIES	This revenue a factor of utility fees paid.
13	BUILDING PERMITS	FY22 forecast and FY23 budget based on the 2021 calendar year actual and historical averages. Forecast increases 1% annually.
14	ANIMAL LICENSES	The City no longer requires payment for dog permits
15	RESIDENTIAL RENTAL LICENSES	FY22 forecast includes impact of 1-time transition to State mandated business license year. Long-term forecast increases 2% annually.
16	TRANSPORT NETWORK CO FEE	
17	COURT GENERATED REVENUES	Hard to forecast as this is a function of tickets written and those are hard to predict.
18	INTERGOVERNMENT TRANSFERS	
19	GRANT INCOME	
20	STATE SHARED FUNDS	
21	STATE SHARED FUNDS-ALCOHOL	This is the Sunday alcohol license fee paid by island businesses.
22	MISCELLANEOUS	
23	PARKING LOT REVENUES	Daily rate in municipal parking lots is \$15/day on Saturday and Sunday and \$10,day Monday - Friday.
24	SALE OF ASSETS	
25	INTEREST INCOME	
26	REC. INSTRUCTORS INCOME	
27	REC. PROGRAM INCOME	
28	RECYCLING REVENUE	
29	KENNEL FEES	
30	STATE ACC TAX ADMIN FEE	Follows forecast estimates for State Atax. Based on actual last 12 month revenues. New WD hotel in FY22.
31	PARKING METER REVENUE	Increased hourly rate for street kiosks to \$2.50/hr beginning in March 2020.
32	CART PURCHASE REVENUE	
33	ALARM PERMIT REVENUE	Alarm permits are no longer required.
34	BREACH INLET BOAT RAMP FEES	
35	RESIDENTIAL PARKING GUEST BOOKS	
36	TREE REPLACEMENT COLLECTIONS	
37		
38		
39		
40	<b>MAYOR &amp; COUNCIL</b>	
41	SALARIES & WAGES	
42	FICA EXPENSE	FICA rate is 7.65%
43	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
44	GROUP HEALTH INSURANCE	PEBA rates + 3% increase on January 1
45	WORKERS' COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
46	PRINT AND OFFICE SUPPLIES	
47	MEMBERSHIP AND DUES	
48	MEETINGS AND SEMINARS	MASC conferences and Statehouse meetings.
50	TELEPHONE/CABLE	Increased for cell phones for Council
51	INSURANCE	
52	MISCELLANEOUS	
53	CITIZENS & EMPLOYEE SERVICES	
54		
55		
56		

	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS GENERAL FUND															
2	GL Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY22 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
3																	
57	GENERAL GOVERNMENT																
58	10-4110.5001	SALARIES & WAGES	476,309	439,439	403,495	394,715	434,701	176,759	382,565	434,701	-	531,662	96,961	544,954	558,577	572,542	586,855
59	10-4110.5002	OVERTIME WAGES	16,562	11,513	928	240	1,749	586	606	1,749	-	1,846	97	1,892	1,939	1,988	2,038
60	10-4110.5003	PART-TIME WAGES	619	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	10-4110.5004	FICA EXPENSE	36,086	33,425	30,217	29,736	33,388	13,365	28,892	33,388	-	40,813	7,425	41,834	42,880	43,952	45,050
62	10-4110.5005	RETIREMENT EXPENSE	62,907	60,564	58,531	58,314	76,641	27,008	55,894	76,641	-	99,019	22,378	101,495	104,032	106,633	109,299
63	10-4110.5006	GROUP HEALTH INSURANCE	44,251	39,371	36,630	30,520	34,659	13,758	28,511	34,659	-	44,931	10,272	46,279	47,667	49,097	50,570
64	10-4110.5007	WORKERS COMPENSATION	4,330	4,261	(683)	2,737	4,863	1,790	2,737	4,863	-	5,674	811	5,816	5,961	6,110	6,263
65	10-4120.5009	DEBT SERVICE - PRINCIPAL	526,000	536,000	555,000	834,000	799,000	-	834,000	799,000	-	808,000	9,000	690,000	699,000	757,000	676,000
66	10-4120.5010	PRINT AND OFFICE SUPPLIES	10,749	10,149	8,389	8,506	11,000	3,596	9,344	11,000	-	11,000	-	11,000	11,000	11,000	11,000
67	10-4120.5011	DEBT SERVICE - INTEREST	203,348	185,754	167,983	159,029	186,253	93,126	177,212	186,253	-	163,362	(22,891)	140,307	119,226	97,980	74,521
68	10-4120.5013	BANK SERVICE CHARGES	6,386	5,904	7,814	7,582	7,500	5,471	10,348	7,500	-	11,000	3,500	11,000	11,000	11,000	11,000
69	10-4120.5014	MEMBERSHIP AND DUES	5,714	5,344	4,981	6,974	5,985	1,816	6,290	5,985	-	5,985	-	5,985	5,985	5,985	5,985
70	10-4120.5015	MEETINGS AND SEMINARS	6,531	6,428	1,704	1,174	8,500	2,024	3,026	8,500	-	8,500	-	8,500	8,500	8,500	8,500
71	10-4120.5016	VEHICLE, FUEL & OIL	1,462	376	579	918	750	617	1,151	750	-	2,500	1,750	1,300	1,300	1,300	1,300
72	10-4120.5020	ELECTRIC AND GAS	4,683	3,628	4,231	5,063	4,700	2,341	4,845	4,700	-	5,000	300	5,000	5,000	5,000	5,000
73	10-4120.5021	TELEPHONE/CABLE	11,018	10,095	9,423	9,498	10,500	4,283	8,960	10,500	-	10,500	-	10,500	10,500	10,500	10,500
74	10-4120.5022	WATER AND SEWER	1,760	1,551	1,566	1,847	1,900	630	1,640	1,900	-	1,900	-	1,900	1,900	1,900	1,900
75	10-4120.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	206,000	79,706	79,706	206,000	-	239,000	33,000	239,000	239,000	239,000	239,000
76	10-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,233	1,038	552	952	1,000	129	1,081	1,000	-	1,000	-	1,250	1,250	1,250	1,250
77	10-4120.5026	MAINT & SERVICE CONTRACTS	25,104	22,691	28,922	29,036	28,000	3,853	15,504	28,000	-	29,000	1,000	29,000	29,000	29,000	29,000
78	10-4120.5027	MACHINE/EQUIPMENT REPAIR	69	-	-	-	500	235	235	500	-	500	-	500	500	500	500
79	10-4120.5044	CLEANING/SANITARY SUPPLY	1,623	1,732	2,149	1,490	2,000	877	1,679	2,000	-	2,000	-	2,000	2,000	2,000	2,000
80	10-4120.5049	MEDICAL AND LAB	554	452	680	494	600	118	370	600	-	600	-	600	600	600	600
81	10-4120.5061	ADVERTISING	3,850	9,354	4,716	4,945	6,000	3,540	5,604	6,000	-	6,000	-	6,000	6,000	6,000	6,000
82	10-4120.5062	INSURANCE	20,968	19,233	19,864	17,518	20,000	10,922	15,605	20,000	-	21,000	1,000	21,420	21,848	22,285	22,285
83	10-4120.5063	RENT AND LEASES	8,023	10,565	8,998	8,227	10,000	2,914	7,263	10,000	-	10,000	-	10,000	10,000	10,000	10,000
84	10-4120.5064	EMPLOYEE TRAINING	44,792	54,291	21,926	40,875	47,000	6,510	22,819	47,000	-	37,000	(10,000)	37,000	37,000	37,000	37,000
85	10-4120.5065	PROFESSIONAL SERVICES	38,489	66,251	64,181	107,207	68,000	48,268	100,782	68,000	-	86,000	18,000	86,000	86,000	86,000	86,000
86	10-4120.5066	TEMPORARY LABOR	-	-	-	-	-	-	-	-	-	4,000	4,000	4,000	4,000	4,000	4,000
87	10-4120.5067	CONTRACTED SERVICES	-	58,517	40,131	96,217	110,000	6,752	79,057	110,000	-	178,000	68,000	213,000	213,000	213,000	213,000
88	10-4120.5068	ELECTION EXPENSES	10,513	77	2,206	-	5,000	-	-	5,000	-	-	(5,000)	5,000	-	5,000	-
89	10-4120.5079	MISC. & CONTINGENCY EXP	16,390	19,087	16,937	5,314	19,000	9,377	11,533	19,000	-	44,000	25,000	44,000	44,000	44,000	44,000
90	SUBTOTAL GENERAL GOVT		1,590,321	1,617,089	1,502,050	1,863,129	2,145,189	520,372	1,897,260	2,145,189	-	2,409,792	264,604	2,326,531	2,328,666	2,390,122	2,300,416
91	% Increase/(Decrease) from Prior Y		9%	2%	-7%	24%	15%					12%		-3%	0%	3%	-4%
92																	
93	POLICE																
94	10-4410.5001	SALARIES & WAGES	1,386,453	1,297,392	1,235,798	1,440,037	1,602,797	700,282	1,451,771	1,602,797	-	1,627,181	24,384	1,667,861	1,709,557	1,752,296	1,796,103
95	10-4410.5002	OVERTIME WAGES	161,481	139,222	167,858	121,084	155,017	67,921	121,575	155,017	-	143,133	(11,884)	146,711	150,379	154,139	157,992
96	10-4410.5003	PART-TIME WAGES	-	-	13,809	-	-	51	51	-	-	-	-	-	-	-	-
97	10-4410.5004	FICA EXPENSE	116,135	107,547	105,311	117,607	134,473	57,708	117,808	134,473	-	135,429	956	138,815	142,285	145,842	149,488
98	10-4410.5005	RETIREMENT EXPENSE	240,041	228,451	237,075	261,371	347,033	129,230	256,844	347,033	-	365,799	18,766	376,175	385,580	395,219	405,100
99	10-4410.5006	GROUP HEALTH INSURANCE	196,336	190,275	179,745	211,261	229,208	93,388	201,281	229,208	-	217,022	(12,186)	223,533	230,239	237,146	244,260
100	10-4410.5007	WORKERS COMPENSATION	56,296	62,442	50,860	49,330	79,380	34,919	49,610	79,380	-	99,721	20,341	102,214	104,769	107,389	110,073
101	10-4420.5010	PRINT AND OFFICE SUPPLIES	13,821	12,527	7,099	11,923	14,000	3,700	10,223	14,000	-	14,000	-	14,000	14,000	14,000	14,000
102	10-4420.5014	MEMBERSHIP AND DUES	1,516	1,523	1,710	849	2,000	160	807	2,000	-	2,000	-	2,000	2,000	2,000	2,000
103	10-4420.5015	MEETINGS AND SEMINARS	1,191	1,177	640	1,778	3,000	843	2,571	3,000	-	3,000	-	3,000	3,000	3,000	3,000
104	10-4420.5016	VEHICLE, FUEL & OIL	88,661	73,976	55,802	64,611	80,000	38,789	77,063	80,000	-	125,000	45,000	90,000	90,000	90,000	90,000
105	10-4420.5017	VEHICLE MAINTENANCE	46,626	56,110	46,497	56,670	50,000	31,243	61,049	50,000	-	60,000	10,000	60,000	60,000	60,000	60,000

	W	X
1	CITY OF ISLE OF PALMS <b>GENERAL FUND</b>	
2	NOTES	
3		
57	GENERAL GOVERMENT EXPENDITURES	
58	SALARIES & WAGES	FY23 Budget includes the implementation of the compensation study recommendations. Long-term forecasts include and annual 2.5% merit pool.
59	OVERTIME WAGES	Forecast increase is 2.5% per year
60	PART-TIME WAGES	
61	FICA EXPENSE	FICA rate is 7.65%
62	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
63	GROUP HEALTH INSURANCE	PEBA rates + 3% increase on January 1
64	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
65	DEBT SERVICE - PRINCIPAL	100% Debt service on Public Safety Building GO bond and \$3.5M Drainage Phase 3 GO Bond, 40% of debt service on Fire Station 2 GO bond and 60% of debt service on Recreation Center GO bond. Rec bond matures 6/1/23, FS2 bond matures 1/1/26.
66	PRINT AND OFFICE SUPPLIES	
67	DEBT SERVICE - INTEREST	100% Debt service on Public Safety Building GO bond and \$3.5M Drainage Phase 3 GO Bond, 40% of debt service on Fire Station 2 GO bond and 60% of debt service on Recreation Center GO bond. Rec bond matures 6/1/23, FS2 bond matures 1/1/26.
68	BANK SERVICE CHARGES	
69	MEMBERSHIP AND DUES	
70	MEETINGS AND SEMINARS	Includes SCCCMA, ICMA, MASC and BS&A conferences.
71	VEHICLE, FUEL & OIL	FY23 budget based on recent 12 months usage and an estimated \$4.50 per gallon cost for both marine-grade unleaded and diesel fuel.
72	ELECTRIC AND GAS	
73	TELEPHONE/CABLE	
74	WATER AND SEWER	
75	IT EQUIP, SOFTWARE & SVCS	Includes City-wide VC3 contract (IT svcs, email, security and backups (173k) and website maint (7k). Also Gen Govt Dept Timekeeping (4k), new agenda software (30k), Adobe DC (2k), hardware replacements (10k) KnowBe4 training (1k), BS&A accounting software (11k) and misc provision (1k)
76	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
77	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).
78	MACHINE/EQUIPMENT REPAIR	
79	CLEANING/SANITARY SUPPLY	
80	MEDICAL AND LAB	
81	ADVERTISING	Covers all advertising needs of the City - public notices, employment, license renewals, etc.
82	INSURANCE	Forecast 2% annual increase each year
83	RENT AND LEASES	City Hall copiers and postage meter. Timeclock rental moved to IT account
84	EMPLOYEE TRAINING	Includes \$5,000 for City Hall employee training, \$2,000 for a safety program and \$30,000 for City-wide tuition reimbursement program
85	PROFESSIONAL SERVICES	Incls annual audit fees (\$33k), Clerk to Council (\$20k), Flex benefits administration (\$1k), credit and background checks on new employees (\$3k), Codification updates and online searchable code (\$4k), cost share financing plan for sewer expansion (\$15k), drug tests & misc (\$10k)
86	TEMPORARY LABOR	Provision for occasional office help in City Hall
87	CONTRACTED SERVICES	Incls grant writing/mgt services (\$30k), Public Relations/Social Media Strategist (\$60k), 3rd party consultant for Connector and corridor traffic review study (\$30k), provision for initiatives coming from new Environmental Advisory Committee (\$15k), lobbyist (\$48k) and general provision if needed (\$10k).
88	ELECTION EXPENSES	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years
89	MISC. & CONTINGENCY EXP	Provision for donations to Chaplaincy or Bird Rescue when these services are rendered to the City (\$1k), employee appreciation event (\$12k), Farmers Mkt (\$5k), Holiday Party (\$25k) & miscellaneous (\$1k).
90		
91		
92		
93	POLICE EXPENDITURES	
94	SALARIES & WAGES	FY23 Budget includes the implementation of the compensation study recommendations and a provision for an add'l part-time seasonal code enforcement officer. Long-term forecasts include and annual 2.5% merit pool.
95	OVERTIME WAGES	Approximately 7% of regular pay for officers, 12.5% for communications specialists.
96	PART-TIME WAGES	
97	FICA EXPENSE	FICA rate is 7.65%
98	RETIREMENT EXPENSE	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
99	GROUP HEALTH INSURANCE	PEBA rates + 3% increase on January 1
100	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
101	PRINT AND OFFICE SUPPLIES	
102	MEMBERSHIP AND DUES	
103	MEETINGS AND SEMINARS	Includes hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group
104	VEHICLE, FUEL & OIL	FY23 budget based on recent 12 months usage and an estimated \$4.50 per gallon cost for both marine-grade unleaded and diesel fuel.
105	VEHICLE MAINTENANCE	Increased based on actual

	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS GENERAL FUND															
2	GL Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY22 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
3																	
106	10-4420.5020	ELECTRIC AND GAS	33,877	25,111	24,412	27,323	26,000	15,244	31,905	26,000	-	29,000	3,000	29,000	29,000	29,000	29,000
107	10-4420.5021	TELEPHONE/CABLE	52,849	54,820	48,010	51,988	52,000	24,624	51,007	52,000	-	52,000	-	52,000	52,000	52,000	52,000
108	10-4420.5022	WATER AND SEWER	6,224	5,587	5,700	6,807	6,500	2,898	6,534	6,500	-	6,500	-	6,500	6,500	6,500	6,500
109	10-4420.5024	IT EQUP, SOFTWARE & SVCS	-	-	-	-	33,000	20,009	20,009	33,000	-	55,000	22,000	50,000	50,000	50,000	50,000
110	10-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,746	2,492	2,943	1,561	22,700	10,678	11,255	22,700	-	15,000	(7,700)	15,000	15,000	15,000	15,000
111	10-4420.5026	MAINT & SERVICE CONTRACTS	59,769	78,619	66,350	61,217	45,500	6,646	31,869	45,500	-	45,500	-	45,500	45,500	45,500	45,500
112	10-4420.5027	MACHINE/EQUIPMENT REPAIR	8,043	6,199	137	3,519	7,000	618	4,127	7,000	-	7,000	-	8,500	8,500	8,500	8,500
113	10-4420.5041	UNIFORMS	20,246	18,605	10,528	20,836	20,715	8,689	14,347	20,715	-	22,715	2,000	22,715	22,715	22,715	22,715
114	10-4420.5044	CLEANING/SANITARY SUPPLY	1,768	1,950	2,835	4,382	6,000	980	2,732	6,000	-	6,000	-	6,000	6,000	6,000	6,000
115	10-4420.5049	MEDICAL AND LAB	3,814	4,018	3,922	5,796	4,000	2,570	6,495	4,000	-	5,000	1,000	4,000	4,000	4,000	4,000
116	10-4420.5062	INSURANCE	62,343	61,284	70,235	77,836	79,000	37,690	77,348	79,000	-	97,000	18,000	98,940	100,919	102,937	102,937
117	10-4420.5063	RENT AND LEASES	2,939	2,551	4,334	6,002	3,000	598	2,842	3,000	-	3,000	-	3,000	3,000	3,000	3,000
118	10-4420.5064	EMPLOYEE TRAINING	10,048	8,063	5,462	9,080	10,000	4,722	9,511	10,000	-	10,000	-	10,000	10,000	10,000	10,000
119	10-4420.5065	PROFESSIONAL SERVICES	12,992	610	765	7,541	5,000	1,150	7,320	5,000	-	5,000	-	5,000	5,000	5,000	5,000
120	10-4420.5067	CONTRACTED SERVICES	9,135	10,954	4,180	260	-	-	240	-	-	-	-	-	-	-	-
121	10-4420.5079	MISC. & CONTINGENCY EXP	2,640	1,818	3,114	2,992	3,250	2,981	4,066	3,250	-	5,000	1,750	5,000	5,000	5,000	5,000
122	10-4420.5081	CANINE KENNEL EXPENSES	709	552	398	829	1,000	1,746	2,176	1,000	-	2,200	1,200	2,200	2,200	2,200	2,200
123		SUBTOTAL POLICE	2,597,701	2,453,874	2,355,530	2,624,491	3,021,573	1,300,079	2,634,436	3,021,573	-	3,158,200	136,627	3,187,664	3,257,143	3,328,383	3,399,369
124		% Increase/(Decrease) from Prior Y	11%	-6%	-4%	11%	15%					5%		1%	2%	2%	2%
125																	
126		FIRE															
127	10-4510.5001	SALARIES & WAGES	1,632,793	1,709,626	1,728,922	1,676,622	1,920,433	889,610	1,694,686	1,920,433	-	1,974,950	54,517	2,024,324	2,074,932	2,126,805	2,179,975
128	10-4510.5002	OVERTIME WAGES	344,556	319,872	364,157	368,910	299,127	180,175	361,581	299,127	-	317,166	18,039	325,095	333,223	341,553	350,092
129	10-4510.5003	PART-TIME WAGES	13,286	3,399	2,514	8,087	16,900	10,527	18,615	16,900	-	20,000	3,100	20,000	20,000	20,000	20,000
130	10-4510.5004	FICA EXPENSE	149,150	150,840	154,916	156,399	171,089	81,184	159,972	171,089	-	176,877	5,788	181,261	185,754	190,359	195,080
131	10-4510.5005	RETIREMENT EXPENSE	304,966	331,955	363,949	352,895	451,673	186,169	346,315	451,673	-	490,062	38,390	503,265	515,740	528,527	541,634
132	10-4510.5006	GROUP HEALTH INSURANCE	261,888	280,170	278,507	268,332	282,895	130,877	264,968	282,895	-	290,413	7,518	299,125	308,099	317,342	326,862
133	10-4510.5007	WORKERS COMPENSATION	70,966	68,845	81,858	81,520	90,945	52,475	78,206	90,945	-	117,380	26,435	120,315	123,322	126,405	129,566
134	10-4510.5008	UNEMPLOYMENT COMPENSATION	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-
135	10-4520.5010	PRINT AND OFFICE SUPPLIES	5,795	5,628	3,157	4,003	5,500	2,791	4,550	5,500	-	7,900	2,400	5,500	5,500	5,500	5,500
136	10-4520.5014	MEMBERSHIP AND DUES	1,987	2,294	553	1,781	2,300	1,396	1,825	2,300	-	2,300	-	2,300	2,300	2,300	2,300
137	10-4520.5015	MEETINGS AND SEMINARS	147	101	314	110	500	466	576	500	-	3,900	3,400	3,900	3,900	3,900	3,900
138	10-4520.5016	VEHICLE, FUEL & OIL	17,932	18,752	12,693	13,486	20,000	11,382	19,349	20,000	-	32,000	12,000	20,000	20,000	20,000	20,000
139	10-4520.5017	VEHICLE MAINTENANCE	60,009	59,406	65,175	53,423	65,000	26,438	51,981	65,000	-	65,000	-	65,000	65,000	65,000	65,000
140	10-4520.5020	ELECTRIC AND GAS	48,781	40,614	40,460	45,845	44,000	21,757	44,872	44,000	-	46,000	2,000	46,000	46,000	46,000	46,000
141	10-4520.5021	TELEPHONE/CABLE	59,421	58,645	55,278	56,589	61,000	26,890	56,413	61,000	-	61,000	-	61,000	61,000	61,000	61,000
142	10-4520.5022	WATER AND SEWER	11,471	10,784	10,633	10,801	13,000	4,683	10,375	13,000	-	13,000	-	13,000	13,000	13,000	13,000
143	10-4520.5024	IT EQUP, SOFTWARE & SVCS	-	-	-	-	29,000	9,978	9,978	29,000	-	44,000	15,000	39,000	39,000	39,000	39,000
144	10-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	5,707	2,822	4,760	10,578	2,000	3,455	8,725	2,000	-	7,000	5,000	5,000	5,000	5,000	5,000
145	10-4520.5026	MAINT & SERVICE CONTRACTS	58,165	59,460	52,293	41,037	37,000	23,021	48,021	37,000	-	46,200	9,200	46,200	46,200	46,200	46,200
146	10-4520.5027	MACHINE/EQUIPMENT REPAIR	10,652	8,490	11,122	12,261	10,000	3,112	9,790	10,000	-	10,000	-	10,000	10,000	10,000	10,000
147	10-4520.5041	UNIFORMS	20,732	16,705	12,140	11,378	20,000	6,967	12,287	20,000	-	22,000	2,000	22,000	22,000	22,000	22,000
148	10-4520.5044	CLEANING/SANITARY SUPPLY	3,981	4,701	7,891	7,533	7,000	3,150	7,121	7,000	-	8,000	1,000	8,000	8,000	8,000	8,000
149	10-4520.5049	MEDICAL AND LAB	16,420	16,528	16,451	28,502	20,000	12,712	32,344	20,000	-	27,000	7,000	27,000	27,000	27,000	27,000
150	10-4520.5062	INSURANCE	108,073	117,135	119,306	130,532	141,500	66,142	136,496	141,500	-	147,000	5,500	149,940	152,939	155,998	155,998
151	10-4520.5063	RENT AND LEASES	1,300	958	5,807	3,954	2,000	594	2,826	2,000	-	3,000	1,000	3,000	3,000	3,000	3,000
152	10-4520.5064	EMPLOYEE TRAINING	8,156	7,953	8,684	9,572	20,000	8,695	10,441	20,000	-	22,500	2,500	22,500	22,500	22,500	22,500
153	10-4520.5065	PROFESSIONAL SERVICES	3,229	5,380	5,473	6,815	6,000	2,979	7,035	6,000	-	21,000	15,000	6,000	6,000	6,000	6,000

	W	X
1	CITY OF ISLE OF PALMS <b>GENERAL FUND</b>	
2	NOTES	
3		
106	ELECTRIC AND GAS	
107	TELEPHONE/CABLE	Incls phone/internet (\$14k), cellular & data cards (\$7k), NCIC line (\$7k) and Charleston County radio fee (\$28k)
108	WATER AND SEWER	
109	IT EQUIP, SOFTWARE & SVCS	Incls Police timekeeping (3k) hardware replacements (15k), Sonitrol alarm (1k), LawTrac software (4k), Adobe (1k), Pace scheduling module (3k), Power DMS for CALEA (2k), online investigations software (4k), NCIC software annual maint (1k), Virtual Graffiti managed security services (3k), Code Enforcement Tracking software (5k), Sonitrol alarm monitoring (1k), backup software (11k), and misc provision (1k)
110	NON-CAPITAL TOOLS & EQUIPMENT	Incls 2 handheld FLIR (forward looking infrared) devices for nighttime searches (\$5k), tasers and taser cartridges (tasers must be discharged twice/yr to maintain certification) (\$5k), ammunition for shooting range (\$2k) and provision for other small equipment as needed (\$3k). Does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account.
111	MAINT & SERVICE CONTRACTS	Incls IOPPD's portion of annual maintenance on Charleston County's MDT (mobile data terminal) system (\$3k), Cybersecurity system (\$8k) and mobile video and resource tracking project (\$6k). Also includes elevator maint contract (\$7.5k), body worn & in-car camera sys maint contract (\$5k), janitorial service (\$6k), recurring expenses for pest control, hvac, County stormwater fees and fire protection sys (\$5k) and misc provision as needed (\$5k).
112	MACHINE/EQUIPMENT REPAIR	
113	UNIFORMS	Increased by \$2,000 to cover purchase of jackets and vests for marine unit
114	CLEANING/SANITARY SUPPLY	
115	MEDICAL AND LAB	
116	INSURANCE	Forecast 2% annual increase each year
117	RENT AND LEASES	Police copier. Timeclock rental moved to IT account
118	EMPLOYEE TRAINING	
119	PROFESSIONAL SERVICES	Annual CALEA continuation
120	CONTRACTED SERVICES	
121	MISC. & CONTINGENCY EXP	Increased to allow for increased promotional and recruitment efforts
122	CANINE KENNEL EXPENSES	
123		
124		
125		
126	<b>FIRE</b>	
127	SALARIES & WAGES	FY23 Budget includes the implementation of the compensation study recommendations. Long-term forecasts include and annual 2.5% merit pool.
128	OVERTIME WAGES	Total OT budget is 14% of Regular Pay - 6% of this is scheduled OT, 8% is estimated OT for coverage of vacation & sick time, extra coverage on summer holidays, etc. Fire positions must be fully staffed 24/7.
129	PART-TIME WAGES	
130	FICA EXPENSE	FICA rate is 7.65%
131	RETIREMENT EXPENSE	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
132	GROUP HEALTH INSURANCE	PEBA rates + 3% increase on January 1
133	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
134	UNEMPLOYMENT COMPENSATION	
135	PRINT AND OFFICE SUPPLIES	Added \$2,400 in FY23 for ICC and National Fire Code books
136	MEMBERSHIP AND DUES	
137	MEETINGS AND SEMINARS	Added \$2,400 for Fire Marshal's attendance at State Fire Marshal Conference and State Arson Conference
138	VEHICLE, FUEL & OIL	FY23 budget based on recent 12 months usage and an estimated \$4.50 per gallon cost for both marine-grade unleaded and diesel fuel.
139	VEHICLE MAINTENANCE	
140	ELECTRIC AND GAS	
141	TELEPHONE/CABLE	Incls phone/internet (\$26k), cellular & data cards (\$8k) and Charleston County radio fee (\$27k)
142	WATER AND SEWER	
143	IT EQUIP, SOFTWARE & SVCS	Incls Fire timekeeping (4k), Adobe DC (1k), Chas Co MDT maint contract (3k) and Image Trend records mgt software (6k), hardware replacements (18k), Sonitrol alarm (2k), training software (6k), inventory & maint software (1k), FS2 VOIP switch upgrade (2k) and misc provision (1k)
144	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed. Increased based on actual experience plus added \$2,000 for fire investigation tools.
145	MAINT & SERVICE CONTRACTS	Incls elevator maint (\$4k), bay door maint (\$4k), janitorial service (\$5k), AED maintenance (\$2k) recurring expenses for pest control, hvac, county stormwater fees and fire protection system (\$7k) and misc provision as needed (\$15k). Added new firefighting foam that covers all classes of fire (\$3.2k) and Chas County RMS cost share (\$6k).
146	MACHINE/EQUIPMENT REPAIR	
147	UNIFORMS	increased to cover additional PT and water rescue clothing
148	CLEANING/SANITARY SUPPLY	
149	MEDICAL AND LAB	Incls cost related to epi pens and personal protective equipment
150	INSURANCE	Forecast 2% annual increase each year
151	RENT AND LEASES	Fire Dept copier. Timeclock rental moved to IT account
152	EMPLOYEE TRAINING	Increased to allow for more offsite training in specialized areas. Added \$2,500 for Fire Marshal training.
153	PROFESSIONAL SERVICES	related to required annual equipment testing. Added \$15k in FY23 for outsourced strategic planning.



	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS GENERAL FUND															
2	GL Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY22 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
3																	
154	10-4520.5079	MISC. & CONTINGENCY EXP	5,483	5,998	4,900	7,067	6,000	5,656	10,823	6,000	-	9,000	3,000	9,000	9,000	9,000	9,000
155	10-4520.5080	VOLUNTEER FIRE POINTS	721	590	998	-	-	-	-	-	-	-	-	-	-	-	-
156		SUBTOTAL FIRE	3,225,770	3,307,651	3,412,914	3,368,031	3,744,862	1,773,282	3,410,169	3,744,862	-	3,984,648	239,787	4,037,724	4,128,408	4,221,390	4,313,607
157		% Increase/(Decrease) from Prior Y	3%	3%	3%	-1%	11%					6%		1%	2%	2%	2%
158																	
159		PUBLIC WORKS															
160	10-4610.5001	SALARIES & WAGES	528,155	527,534	566,183	590,158	618,193	286,735	589,387	618,193	-	676,422	58,229	648,333	664,541	681,154	698,183
161	10-4610.5002	OVERTIME WAGES	17,031	6,411	10,757	11,410	11,006	6,181	11,539	11,006	-	11,697	691	11,989	12,289	12,596	12,911
162	10-4610.5003	PART-TIME WAGES	-	-	2,577	22,091	20,742	9,525	20,490	20,742	-	21,870	1,128	22,417	22,977	23,552	24,140
163	10-4610.5004	FICA EXPENSE	41,016	40,082	43,187	46,271	49,720	22,416	46,037	49,720	-	54,314	4,594	52,230	53,535	54,874	56,245
164	10-4610.5005	RETIREMENT EXPENSE	70,131	72,216	83,647	88,732	110,487	44,282	87,336	110,487	-	127,715	17,228	122,556	125,620	128,760	131,979
165	10-4610.5006	GROUP HEALTH INSURANCE	69,077	70,661	87,324	92,437	97,013	44,966	92,289	97,013	-	110,404	13,391	113,716	117,128	120,641	124,261
166	10-4610.5007	WORKERS COMPENSATION	29,608	29,420	31,390	32,039	41,381	19,398	32,039	41,381	-	56,556	15,175	57,970	59,419	60,905	62,427
167	10-4620.5010	PRINT AND OFFICE SUPPLIES	883	2,916	920	913	1,500	169	1,015	1,500	-	1,500	-	1,500	1,500	1,500	1,500
168	10-4620.5014	MEMBERSHIP AND DUES	459	466	254	133	500	-	126	500	-	500	-	500	500	500	500
169	10-4620.5015	MEETINGS AND SEMINARS	-	99	-	191	500	72	168	500	-	500	-	500	500	500	500
170	10-4620.5016	VEHICLE, FUEL & OIL	60,562	73,819	61,548	59,465	80,000	34,913	68,173	80,000	-	109,000	29,000	80,000	80,000	80,000	80,000
171	10-4620.5017	VEHICLE MAINTENANCE	86,122	86,111	84,066	119,113	90,000	41,068	131,670	90,000	-	95,000	5,000	95,000	95,000	95,000	95,000
172	10-4620.5020	ELECTRIC AND GAS	75,099	76,500	65,390	69,540	72,000	33,306	68,150	72,000	-	70,000	(2,000)	70,000	70,000	70,000	70,000
173	10-4620.5021	TELEPHONE/CABLE	11,724	13,386	12,309	12,292	14,000	6,350	12,877	14,000	-	14,000	-	14,000	14,000	14,000	14,000
174	10-4620.5022	WATER AND SEWER	7,215	7,098	2,178	2,035	3,000	811	462	3,000	-	3,000	-	3,000	3,000	3,000	3,000
175	10-4620.5024	IT EQUP, SOFTWARE & SVCS	-	-	-	-	6,500	1,858	1,858	6,500	-	6,000	(500)	6,000	6,000	6,000	6,000
176	10-4620.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,734	3,846	1,895	6,088	2,000	650	5,857	2,000	-	2,000	-	5,000	5,000	5,000	5,000
177	10-4620.5026	MAINT & SERVICE CONTRACTS	7,399	7,710	13,434	15,313	11,500	3,775	11,044	11,500	-	11,500	-	11,500	11,500	11,500	11,500
178	10-4620.5027	MACHINE/EQUIPMENT REPAIR	2,036	2,661	1,299	1,732	4,000	2,955	3,605	4,000	-	4,000	-	4,000	4,000	4,000	4,000
179	10-4620.5041	UNIFORMS	9,072	10,559	10,276	9,827	11,000	4,652	9,885	11,000	-	11,000	-	11,000	11,000	11,000	11,000
180	10-4620.5044	CLEANING/SANITARY SUPPLY	1,787	3,541	2,219	1,578	2,500	589	1,484	2,500	-	2,500	-	2,500	2,500	2,500	2,500
181	10-4620.5049	MEDICAL AND LAB	3,306	2,786	3,117	3,936	3,000	1,934	3,899	3,000	-	4,000	1,000	4,000	4,000	4,000	4,000
182	10-4620.5054	STREET SIGNS	1,703	-	-	-	2,000	-	-	2,000	-	2,000	-	2,000	2,000	2,000	2,000
183	10-4620.5062	INSURANCE	38,316	40,102	44,939	42,933	37,500	20,839	36,701	37,500	-	38,500	1,000	39,270	40,055	40,857	40,857
184	10-4620.5063	RENT AND LEASES	465	172	1,392	1,502	500	30	952	500	-	2,000	1,500	2,000	2,000	2,000	2,000
185	10-4620.5064	EMPLOYEE TRAINING	-	55	-	250	300	-	250	300	-	300	-	300	300	300	300
186	10-4620.5065	PROFESSIONAL SERVICES	1,700	1,080	280	280	2,000	2,500	2,780	2,000	-	2,000	-	2,000	2,000	2,000	2,000
187	10-4620.5066	TEMPORARY LABOR	192,293	180,553	163,644	196,033	200,000	115,819	222,105	200,000	-	244,000	44,000	244,000	244,000	244,000	244,000
188	10-4620.5067	CONTRACTED SERVICES	558	298	-	968	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
189	10-4620.5079	MISC. & CONTINGENCY EXP	105	1,683	925	697	1,000	405	902	1,000	-	1,000	-	1,000	1,000	1,000	1,000
190	10-4620.5089	GARBAGE CART PROCUREMENT	9,718	13,776	6,959	14,013	7,500	8,042	15,220	7,500	-	7,500	-	7,500	7,500	7,500	7,500
191		SUBTOTAL PUBLIC WORKS	1,267,271	1,275,539	1,302,109	1,441,968	1,502,343	714,241	1,478,298	1,502,343	-	1,691,778	189,435	1,636,780	1,663,864	1,691,639	1,719,304
192		% Increase/(Decrease) from Prior Y	8%	1%	2%	11%	4%					13%	-	-3%	2%	2%	2%
193																	
194		BUILDING															
195	10-4710.5001	SALARIES & WAGES	244,862	244,015	247,287	245,844	257,359	110,228	236,034	257,359	-	229,345	(28,014)	235,079	240,956	246,979	253,154
196	10-4710.5002	OVERTIME WAGES	559	65	491	588	603	380	752	603	-	655	52	671	688	705	723
197	10-4710.5004	FICA EXPENSE	17,801	17,661	18,119	18,177	19,734	8,163	17,436	19,734	-	17,595	(2,139)	18,035	18,486	18,948	19,422
198	10-4710.5005	RETIREMENT EXPENSE	31,237	33,074	35,849	36,348	45,298	16,735	34,372	45,298	-	42,688	(2,610)	43,755	44,849	45,970	47,120
199	10-4710.5006	GROUP HEALTH INSURANCE	40,790	42,034	41,180	39,426	40,413	17,505	37,218	40,413	-	33,789	(6,624)	34,803	35,847	36,922	38,030
200	10-4710.5007	WORKERS COMPENSATION	2,227	2,183	2,722	2,049	2,903	1,362	2,049	2,903	-	2,988	85	3,063	3,139	3,218	3,298
201	10-4720.5010	PRINT AND OFFICE SUPPLIES	10,198	12,811	9,562	4,602	10,000	3,146	5,535	10,000	-	10,000	-	10,000	10,000	10,000	10,000
202	10-4720.5014	MEMBERSHIP AND DUES	794	238	204	179	1,000	400	417	1,000	-	1,000	-	1,000	1,000	1,000	1,000
203	10-4720.5015	MEETINGS AND SEMINARS	495	213	24	1,168	500	304	1,266	500	-	3,000	2,500	3,000	3,000	3,000	3,000
204	10-4720.5016	VEHICLE, FUEL & OIL	4,324	3,888	3,220	4,172	3,000	2,136	4,752	3,000	-	5,000	2,000	4,000	4,000	4,000	4,000
205	10-4720.5017	VEHICLE MAINTENANCE	621	3	166	508	1,000	324	831	1,000	-	1,000	-	1,000	1,000	1,000	1,000
206	10-4720.5020	ELECTRIC AND GAS	4,683	3,628	4,231	5,063	5,000	2,341	4,845	5,000	-	5,100	100	5,100	5,100	5,100	5,100
207	10-4720.5021	TELEPHONE/CABLE	5,054	4,995	4,311	5,831	5,500	2,091 <sup>13</sup>	4,896	5,500	-	5,500	-	5,500	5,500	5,500	4/22/22 5,500

	W	X
1	CITY OF ISLE OF PALMS <b>GENERAL FUND</b>	
2	NOTES	
3		
154	MISC. & CONTINGENCY EXP	Added \$2,000 for fire prevention materials, kids helmets, etc.
155	VOLUNTEER FIRE POINTS	
156		
157		
158		
159	PUBLIC WORKS	
160	SALARIES & WAGES	FY23 Budget includes the implementation of the compensation study recommendations. FY23 includes some overlap to transition foreman position after an employee retires. Long-term forecasts include an annual 2.5% merit pool.
161	OVERTIME WAGES	Includes OT provision for beach cleanup as needed. Forecast increase is 2.5% per year
162	PART-TIME WAGES	Part-time weekend restroom maintenance/attendant. 100% of wages and fringes covered by transfer in from Muni Atax fund. FY21 Budget assumed this was a contract position and did not include PT wages.
163	FICA EXPENSE	FICA rate is 7.65%
164	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
165	GROUP HEALTH INSURANCE	PEBA rates + 3% increase on January 1
166	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
167	PRINT AND OFFICE SUPPLIES	
168	MEMBERSHIP AND DUES	
169	MEETINGS AND SEMINARS	Attendance at stormwater managers meetings
170	VEHICLE, FUEL & OIL	FY23 buddget based on recent 12 months usage and an estimated \$4.50 per gallon cost for both marine-grade unleaded and diesel fuel.
171	VEHICLE MAINTENANCE	Increased based on actual.
172	ELECTRIC AND GAS	
173	TELEPHONE/CABLE	
174	WATER AND SEWER	
175	IT EQUIP, SOFTWARE & SVCS	Incls Public Wks timekeeping (2k), Fuelmaster (2k), Arc GIS mapping/drainage sys mgt (1.2k) and misc provision (.5k)
176	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
177	MAINT & SERVICE CONTRACTS	Includes monthly janitorial service and pest control.
178	MACHINE/EQUIPMENT REPAIR	
179	UNIFORMS	Weekly uniform service + \$100/yr per employee for steel-toed boots
180	CLEANING/SANITARY SUPPLY	
181	MEDICAL AND LAB	
182	STREET SIGNS	Covers island wide street name signs only as needed.
183	INSURANCE	Forecast 2% annual increase each year
184	RENT AND LEASES	Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account
185	EMPLOYEE TRAINING	
186	PROFESSIONAL SERVICES	DHEC and UST testing
187	TEMPORARY LABOR	Incls provision for additional services if needed, such as right-of-way maintenance and Front Beach parking lot and compactor cleanup. Hourly rate increased from \$16 to \$18 per hour in 2021. Added \$4k for occasional office help.
188	CONTRACTED SERVICES	Covers annual shred day service
189	MISC. & CONTINGENCY EXP	
190	GARBAGE CART PROCUREMENT	Replenish roll cart inventory. New carts are sold for \$75
191		
192		
193		
194	BUILDING	
195	SALARIES & WAGES	FY23 Budget includes the implementation of the compensation study recommendations. Long-term forecasts include and annual 2.5% merit pool.
196	OVERTIME WAGES	Forecast increase is 2.5% per year
197	FICA EXPENSE	FICA rate is 7.65%
198	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
199	GROUP HEALTH INSURANCE	PEBA rates + 3% increase on January 1
200	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
201	PRINT AND OFFICE SUPPLIES	
202	MEMBERSHIP AND DUES	
203	MEETINGS AND SEMINARS	Increased budget for meetings and conferences for new Zoning Administrator
204	VEHICLE, FUEL & OIL	FY23 budget based on recent 12 months usage and an estimated \$4.50 per gallon cost for both marine-grade unleaded and diesel fuel.
205	VEHICLE MAINTENANCE	
206	ELECTRIC AND GAS	
207	TELEPHONE/CABLE	

	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS GENERAL FUND															
2	GL Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY22 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
3																	
208	10-4720.5022	WATER AND SEWER	1,580	1,371	1,374	1,541	1,600	550	1,349	1,600	-	1,600	-	1,600	1,600	1,600	1,600
209	10-4720.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	23,000	495	495	23,000	-	57,000	34,000	30,000	30,000	30,000	30,000
210	10-4720.5025	NON-CAPITAL TOOLS & EQUIPMEN	200	128	500	708	1,000	-	674	1,000	-	1,000	-	1,000	1,000	1,000	1,000
211	10-4720.5026	MAINT & SERVICE CONTRACTS	9,035	7,948	21,131	25,825	7,500	2,438	7,160	7,500	-	7,500	-	7,500	7,500	7,500	7,500
212	10-4720.5027	MACHINE/EQUIPMENT REPAIR	69	-	-	-	500	-	-	500	-	500	-	500	500	500	500
213	10-4720.5041	UNIFORMS	262	362	293	388	500	63	389	500	-	500	-	500	500	500	500
214	10-4720.5044	CLEANING/SANITARY SUPPLY	398	475	708	454	500	163	426	500	-	500	-	500	500	500	500
215	10-4720.5049	MEDICAL AND LAB	71	35	139	30	100	15	45	100	-	100	-	100	100	100	100
216	10-4720.5062	INSURANCE	8,769	8,718	8,673	8,725	9,000	4,728	8,745	9,000	-	10,000	1,000	10,200	10,404	10,612	10,612
217	10-4720.5063	RENT AND LEASES	574	443	1,101	1,194	700	373	1,131	700	-	1,500	800	1,500	1,500	1,500	1,500
218	10-4720.5064	EMPLOYEE TRAINING	1,077	793	90	1,311	2,000	115	1,336	2,000	-	2,000	-	2,000	2,000	2,000	2,000
219	10-4720.5065	PROFESSIONAL SERVICES	5,444	3,740	9,077	9,118	17,300	7,119	12,327	17,300	-	17,300	-	17,300	17,300	17,300	17,300
220	10-4720.5066	TEMPORARY LABOR	-	-	-	-	-	13,602	13,602	-	-	4,000	4,000	4,000	4,000	4,000	4,000
221	10-4720.5079	MISC. & CONTINGENCY EXP	497	371	418	127	500	-	93	500	-	500	-	500	500	500	500
222	SUBTOTAL BUILDING		391,621	389,190	410,871	413,376	456,510	194,780	398,176	456,510	-	461,660	5,150	442,205	450,969	459,955	468,958
223	% Increase/(Decrease) from Prior Y		4%	-1%	6%	1%	10%					1%		-4%	2%	2%	2%
224												-	-				
225	RECREATION											-					
226	10-4810.5001	SALARIES & WAGES	347,796	364,045	379,099	369,063	393,478	199,876	383,856	393,478	-	413,496	20,018	423,833	434,429	445,290	456,422
227	10-4810.5002	OVERTIME WAGES	5,843	2,719	2,833	4,707	8,609	3,463	6,744	8,609	-	9,301	692	9,534	9,772	10,016	10,267
228	10-4810.5003	PART-TIME WAGES	195,657	195,375	150,844	160,615	200,000	57,282	154,001	200,000	-	185,000	(15,000)	190,000	190,000	190,000	190,000
229	10-4810.5004	FICA EXPENSE	40,800	41,865	39,796	40,006	46,060	19,743	41,119	46,060	-	46,496	437	47,688	48,516	49,366	50,237
230	10-4810.5005	RETIREMENT EXPENSE	47,593	53,076	57,707	56,938	71,931	28,937	55,806	71,931	-	79,796	7,865	80,433	82,444	84,505	86,617
231	10-4810.5006	GROUP HEALTH INSURANCE	55,369	64,643	57,056	55,938	58,289	24,076	49,677	58,289	-	59,919	1,630	61,717	63,568	65,475	67,439
232	10-4810.5007	WORKERS COMPENSATION	10,929	10,919	9,873	10,575	13,602	6,862	10,575	13,602	-	17,158	3,556	17,587	18,027	18,477	18,939
233	10-4810.5008	UNEMPLOYMENT COMPENSATION	-	-	2,997	1,994	-	-	214	-	-	-	-	-	-	-	-
234	10-4820.5010	PRINT AND OFFICE SUPPLIES	9,544	9,940	8,720	5,509	10,500	3,694	7,553	10,500	-	10,500	-	10,500	10,500	10,500	10,500
235	10-4820.5014	MEMBERSHIP AND DUES	1,328	1,281	1,345	1,208	1,600	550	1,351	1,600	-	1,600	-	1,600	1,600	1,600	1,600
236	10-4820.5015	MEETINGS AND SEMINARS	1,332	1,272	328	590	2,000	412	707	2,000	-	2,000	-	2,000	2,000	2,000	2,000
237	10-4820.5016	VEHICLE, FUEL & OIL	3,218	2,919	2,070	2,164	3,000	1,353	2,580	3,000	-	4,000	1,000	3,100	3,100	3,100	3,100
238	10-4820.5017	VEHICLE MAINTENANCE	1,617	909	4,966	1,649	2,000	392	1,928	2,000	-	2,000	-	2,000	2,000	2,000	2,000
239	10-4820.5020	ELECTRIC AND GAS	39,280	32,628	27,872	31,487	35,500	15,494	31,302	35,500	-	32,000	(3,500)	32,000	32,000	32,000	32,000
240	10-4820.5021	TELEPHONE/CABLE	17,846	15,223	10,527	11,638	13,000	5,223	10,472	13,000	-	13,000	-	13,000	13,000	13,000	13,000
241	10-4820.5022	WATER AND SEWER	3,702	4,104	4,337	4,656	5,000	2,834	4,757	5,000	-	5,000	-	5,000	5,000	5,000	5,000
242	10-4820.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	23,000	9,645	9,645	23,000	-	21,000	(2,000)	21,000	21,000	21,000	21,000
243	10-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,296	1,831	1,734	1,854	2,000	1,599	1,876	2,000	-	2,000	-	2,000	2,000	2,000	2,000
244	10-4820.5026	MAINT & SERVICE CONTRACTS	34,108	39,562	38,478	48,233	41,600	29,680	46,170	41,600	-	45,000	3,400	45,000	45,000	45,000	45,000
245	10-4820.5027	MACHINE/EQUIPMENT REPAIR	350	591	1,564	2,486	2,500	2,483	4,118	2,500	-	2,500	-	2,500	2,500	2,500	2,500
246	10-4820.5041	UNIFORMS	1,403	1,593	36	1,838	1,950	-	1,557	1,950	-	1,950	-	1,950	1,950	1,950	1,950
247	10-4820.5044	CLEANING/SANITARY SUPPLY	4,953	5,589	6,344	4,549	5,500	3,943	8,339	5,500	-	8,000	2,500	8,000	8,000	8,000	8,000
248	10-4820.5049	MEDICAL AND LAB	675	579	1,344	1,040	800	994	1,480	800	-	1,000	200	1,000	1,000	1,000	1,000
249	10-4820.5062	INSURANCE	42,039	40,860	41,520	41,430	43,000	20,586	40,350	43,000	-	49,000	6,000	49,980	50,980	51,999	51,999
250	10-4820.5063	RENT AND LEASES	1,900	1,971	2,365	2,796	2,500	678	2,297	2,500	-	4,600	2,100	2,500	2,500	2,500	2,500
251	10-4820.5064	EMPLOYEE TRAINING	1,860	1,185	1,092	1,758	2,000	1,387	2,506	2,000	-	2,500	500	2,000	2,000	2,000	2,000
252	10-4820.5065	PROFESSIONAL SERVICES	105	120	120	120	120	-	120	120	-	120	-	120	120	120	120
253	10-4820.5066	TEMPORARY LABOR	-	-	-	-	-	982	982	-	-	2,000	2,000	2,000	2,000	2,000	2,000
254	10-4820.5079	MISC. & CONTINGENCY EXP	3,312	3,514	2,210	2,401	3,500	906	2,193	3,500	-	3,500	-	3,500	3,500	3,500	3,500
255	10-4830.5088	5 & UNDER GROUPS	590	469	271	643	750	176	551	750	-	750	-	750	750	750	750
256	10-4830.5091	PROGRAMS	2,855	2,949	1,360	2,386	3,500	1,617	2,712	3,500	-	3,500	-	3,500	3,500	3,500	3,500
257	10-4830.5092	SPECIAL ACTIVITIES/EVENTS	23,074	22,675	22,544	18,111	24,500	20,653	28,368	24,500	-	24,500	-	24,500	24,500	24,500	24,500
258	10-4830.5093	SUMMER CAMPS	10,674	13,605	10,019	13,119	14,500	1,801	10,411	14,500	-	14,500	-	14,500	14,500	14,500	14,500
259	10-4830.5095	THEME ACTIVITIES	2,099	1,194	998	1,291	2,000	1,610	2,630	2,000	-	2,000	-	2,000	2,000	2,000	2,000
260	10-4830.5096	MIDDLE SCHOOL DANCES	2,371	-	-	-	-	-	-	-	-	-	-	-	-	-	-
261	10-4830.5097	ADULT SPORTS	12,192	12,987	6,389	12,115	13,000	3,230	12,303	13,000	-	13,000	-	13,000	13,000	13,000	13,000



	W	X
1	CITY OF ISLE OF PALMS <b>GENERAL FUND</b>	
2	NOTES	
3		
208	WATER AND SEWER	
209	IT EQUIP, SOFTWARE & SVCS	Incls Building Dept timekeeping (\$1k), STR Helper short term rental compliance software (\$20k), BS&A business license maint (\$.5k), provision for short term rental analysis tool (\$35k) and misc provision (\$.5k)
210	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
211	MAINT & SERVICE CONTRACTS	Includes provision for janitorial service, pest control, HVAC maintenance, etc.
212	MACHINE/EQUIPMENT REPAIR	
213	UNIFORMS	
214	CLEANING/SANITARY SUPPLY	
215	MEDICAL AND LAB	
216	INSURANCE	
217	RENT AND LEASES	Copier rental. Timeclock rental moved to IT account
218	EMPLOYEE TRAINING	
219	PROFESSIONAL SERVICES	Software support (\$3,000), flood letter (\$2,000) BOZA & Plan Commission legal/prof svcs (\$2,500, \$1,000 of which is training), services for Planning Comm (\$3,000), GIS subscription (\$1,800), temp help w/licensing data entry (\$5,000)
220	TEMPORARY LABOR	Added \$4,000 for occasional office help.
221	MISC. & CONTINGENCY EXP	
222		
223		
224		
225	<b>RECREATION</b>	
226	SALARIES & WAGES	FY23 Budget includes the implementation of the compensation study recommendations. Long-term forecasts include and annual 2.5% merit pool.
227	OVERTIME WAGES	Forecast increase is 2.5% per year
228	PART-TIME WAGES	Reduced based on actual. Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation.
229	FICA EXPENSE	FICA rate is 7.65%
230	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
231	GROUP HEALTH INSURANCE	PEBA rates + 3% increase on January 1
232	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
233	UNEMPLOYMENT COMPENSATION	
234	PRINT AND OFFICE SUPPLIES	
235	MEMBERSHIP AND DUES	
236	MEETINGS AND SEMINARS	
237	VEHICLE, FUEL & OIL	FY23 budget based on recent 12 months usage and an estimated \$4.50 per gallon cost for both marine-grade unleaded and diesel fuel.
238	VEHICLE MAINTENANCE	
239	ELECTRIC AND GAS	
240	TELEPHONE/CABLE	
241	WATER AND SEWER	
242	IT EQUIP, SOFTWARE & SVCS	Incls Rec Dept timekeeping (\$3k), New Saas version of Rec Trac for online registrations (\$11k), hardware replacements (\$6k) and misc provision (\$.5k)
243	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
244	MAINT & SERVICE CONTRACTS	Increased based on actual
245	MACHINE/EQUIPMENT REPAIR	
246	UNIFORMS	
247	CLEANING/SANITARY SUPPLY	
248	MEDICAL AND LAB	
249	INSURANCE	Forecast 2% annual increase each year
250	RENT AND LEASES	Includes copier rental. Timeclock rental moved to IT account. Added storage unit for Christmas tree.
251	EMPLOYEE TRAINING	
252	PROFESSIONAL SERVICES	Annual backflow tests
253	TEMPORARY LABOR	Added budget to address temporary staffing needs
254	MISC. & CONTINGENCY EXP	
255	5 & UNDER GROUPS	
256	PROGRAMS	
257	SPECIAL ACTIVITES/EVENTS	
258	SUMMER CAMPS	
259	THEME ACTIVITIES	
260	MIDDLE SCHOOL DANCES	
261	ADULT SPORTS	

	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS GENERAL FUND															
2	GL Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY22 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
262	10-4830.5098	YOUTH SPORTS	33,063	28,472	13,657	32,040	35,000	10,413	34,527	35,000	-	35,000	-	35,000	35,000	35,000	35,000
263	10-4830.5099	KEENAGERS	3,112	2,794	1,699	2,920	3,500	1,669	3,215	3,500	-	3,500	-	3,500	3,500	3,500	3,500
264		SUBTOTAL RECREATION	963,883	983,458	914,114	949,864	1,089,789	484,241	978,992	1,089,789	-	1,121,187	31,397	1,138,291	1,155,255	1,172,648	1,189,441
265		% Increase/(Decrease) from Prior Y	0%	2%	-7%	4%	15%					3%		2%	1%	2%	1%
266											-		-				
267		COURT									-						
268	10-4910.5001	SALARIES & WAGES	67,225	68,085	69,384	70,721	74,118	36,038	72,379	74,118	-	76,768	2,650	78,687	80,654	82,671	84,738
269	10-4910.5002	OVERTIME WAGES	5,344	2,040	1,702	2,454	1,655	4,714	6,483	1,655	-	1,747	92	1,791	1,835	1,881	1,928
270	10-4910.5003	PART-TIME WAGES	15,442	16,641	15,041	15,082	16,500	7,418	15,000	16,500	-	16,500	-	16,500	16,500	16,500	16,500
271	10-4910.5004	FICA EXPENSE	6,503	6,551	6,416	6,751	7,059	3,651	7,268	7,059	-	7,269	210	7,419	7,573	7,730	7,892
272	10-4910.5005	RETIREMENT EXPENSE	10,814	11,764	12,468	13,026	16,203	7,326	13,729	16,203	-	17,635	1,432	17,999	18,373	18,755	19,148
273	10-4910.5006	GROUP HEALTH INSURANCE	6,248	6,472	6,664	6,626	6,792	3,313	6,626	6,792	-	6,735	(57)	6,937	7,145	7,360	7,580
274	10-4910.5007	WORKERS COMPENSATION	231	207	221	165	303	104	165	303	-	390	87	400	410	420	430
275	10-4920.5010	PRINT AND OFFICE SUPPLIES	4,072	4,565	3,426	3,477	4,000	1,044	3,523	4,000	-	4,000	-	4,000	4,000	4,000	4,000
276	10-4920.5014	MEMBERSHIP AND DUES	107	93	74	102	150	-	95	150	-	150	-	150	150	150	150
277	10-4920.5015	MEETINGS AND SEMINARS	228	563	512	137	700	150	287	700	-	700	-	700	700	700	700
278	10-4920.5021	TELEPHONE/CABLE	3,923	4,124	3,409	3,470	4,000	1,738	3,451	4,000	-	4,000	-	4,000	4,000	4,000	4,000
279	10-4920.5024	IT EQUP, SOFTWARE & SVCS	-	-	-	-	5,250	2,800	2,800	5,250	-	1,000	(4,250)	2,000	2,000	2,000	2,000
280	10-4920.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,024	754	624	514	800	-	-	800	-	800	-	800	800	800	800
281	10-4920.5026	MAINT & SERVICE CONTRACTS	3,475	5,079	4,511	2,551	3,850	-	653	3,850	-	3,850	-	3,850	3,850	3,850	3,850
282	10-4920.5027	MACHINE/EQUIPMENT REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
283	10-4920.5062	INSURANCE	576	589	669	678	650	309	618	650	-	800	150	816	832	849	849
284	10-4920.5064	EMPLOYEE TRAINING	1,398	1,802	376	508	1,500	(185)	323	1,500	-	1,500	-	1,500	1,500	1,500	1,500
285	10-4920.5065	PROFESSIONAL SERVICES	127,954	74,912	78,740	123,496	125,000	69,281	137,406	125,000	-	130,000	5,000	130,000	130,000	130,000	130,000
286	10-4920.5079	MISC. & CONTINGENCY EXP	831	842	267	63	850	202	241	850	-	850	-	850	850	850	850
287		SUBTOTAL COURT	256,397	205,083	204,504	249,821	269,380	137,903	271,046	269,380	-	274,693	5,313	278,399	281,172	284,016	286,915
288		% Increase/(Decrease) from Prior Y	15%	-20%	0%	22%	8%					2%		1%	1%	1%	1%
289																	
290		BEACH SERVICE OFFICERS (BSOs)									-		-				
291	10-5710.5002	OVERTIME WAGES	1,300	689	3,955	6,326	1,500	1,573	3,695	1,500	-	1,500	-	1,500	1,500	1,500	1,538
292	10-5710.5003	PART-TIME WAGES	80,480	93,224	67,053	72,157	88,940	14,219	54,478	88,940	-	88,940	-	88,940	88,940	88,940	88,940
293	10-5710.5004	FICA EXPENSE	6,259	7,188	5,436	6,004	6,919	1,212	4,454	6,919	-	6,919	-	6,919	6,919	6,919	6,922
294	10-5710.5005	RETIREMENT EXPENSE	1,073	1,865	1,443	-	-	709	709	-	-	-	-	-	-	-	-
295	10-5710.5006	GROUP HEALTH INSURANCE	35	-	-	-	-	546	546	-	-	-	-	-	-	-	-
296	10-5710.5007	WORKERS COMPENSATION	3,977	3,557	2,918	3,777	4,828	2,744	3,777	4,828	-	6,035	1,207	6,186	4,828	4,828	4,828
297		SUBTOTAL BEACH SERVICE OFFICERS	93,125	106,522	80,806	88,264	102,187	21,003	67,659	102,187	-	103,394	1,207	103,545	102,187	102,187	102,227
298		% Increase/(Decrease) from Prior Y	-8%	14%	-24%	9%	16%					1%		0%	-1%		0%
299											-		-				
300		TOTAL GENERAL FUND EXPENDITURES	10,525,096	10,467,611	10,314,457	11,126,105	12,466,296	5,226,900	11,268,988	12,466,296	-	13,321,490	855,194	13,271,260	13,489,586	13,774,247	13,906,145
301		% Increase/(Decrease) from Prior Y	7%	-1%	-1%	8%	12%					7%		0%	2%	2%	1%
302																	
303		NET INCOME BEFORE TRANSFERS	1,166	1,026,149	1,219,949	1,751,852	(667,517)	(1,174,174)	1,878,522	585,117	1,252,634	(420,385)	247,132	(232,280)	(326,267)	(484,903)	(489,066)
304																	
306	10-3900.4901	OPERATING TRANSFERS IN	1,197,567	1,226,087	827,658	873,002	1,061,681	9,747	882,749	1,061,681	-	1,243,410	181,729	1,248,666	1,272,093	1,317,257	1,335,959
307	10-3900.5901	OPERATING TRANSFERS OUT	(1,127,848)	(2,037,371)	(1,820,026)	(2,380,577)	(394,164)	-	(2,380,577)	(1,646,798)	(1,252,634)	(823,025)	(428,861)	(1,016,386)	(945,826)	(832,354)	(846,893)
308		NET TRANSFERS IN/(OUT)	69,719	(811,284)	(992,368)	(1,507,575)	667,517	9,747	(1,497,828)	(585,117)	(1,252,634)	420,385	(247,132)	232,280	326,267	484,903	489,066
309																	
310		NET INCOME AFTER TRANSFERS	70,885	214,865	227,581	244,276	(0)	(1,164,427)	380,694	(0.00)	-	(0.00)	0.00	0.00	(0.00)	0.00	0.00
311																	
312		ENDING FUND BALANCE	3,205,326	3,420,190	3,647,771	3,892,047	3,892,047			3,892,047	-	3,892,047	0	3,892,047	3,892,047	3,892,047	3,892,047

	W	X
1	CITY OF ISLE OF PALMS <b>GENERAL FUND</b>	
2	NOTES	
3		
262	YOUTH SPORTS	
263	KEENAGERS	
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267	<b>COURT</b>	
268	SALARIES & WAGES	FY23 Budget includes the implementation of the compensation study recommendations. Long-term forecasts include and annual 2.5% merit pool.
269	OVERTIME WAGES	Forecast increase is 2.5% per year
270	PART-TIME SALARIES	Includes \$1500 for fill-in Judge if needed
271	FICA EXPENSE	FICA rate is 7.65%
272	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
273	GROUP HEALTH INSURANCE	PEBA rates + 3% increase on January 1
274	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
275	PRINT AND OFFICE SUPPLIES	
276	MEMBERSHIP AND DUES	
277	MEETINGS AND SEMINARS	
278	TELEPHONE/CABLE	Phone and internet service
279	IT EQUIP, SOFTWARE & SVCS	Incls provision for Court jury selection software (\$.5k) and misc provision (\$.5k) LawTrac court software included in Police.
280	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
281	MAINT & SERVICE CONTRACTS	
282	MACHINE/EQUIPMENT REPAIR	
283	INSURANCE	
284	EMPLOYEE TRAINING	
285	PROFESSIONAL SERVICES	Includes most legal fees for the City and Court security.
286	MISC. & CONTINGENCY	
287		
288		
289		
290	<b>BEACH SERVICE OFFICERS (BSOs)</b>	
291	OVERTIME WAGES	
292	PART-TIME WAGES	
293	FICA EXPENSE	FICA rate is 7.65%
294	RETIREMENT EXPENSE	
295	GROUP HEALTH INSURANCE	PEBA rates + 3% increase on January 1
296	WORKERS COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
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306	OPERATING TRANSFERS IN	Incls transfers in from Tourism funds for BSO's (\$103k), 5 Police Officers( up from 4 in FY22- \$433k), \$20k of Police summer OT, 6 Firefighters (up from 5 in FY22- \$484k), 50% of Public Wks fuel (\$55k) & temps (\$122k), Front Beach restroom attendant (\$24k). The increased # of positions was approved by Council to offset the increase in payroll costs related to the compensation study implementation.
307	OPERATING TRANSFERS OUT	Transfers Out to Capital Projects Fund.
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311		
312		

	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND															
2	GL Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY22 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
3																	
5		CAPITAL PROJECTS FUND REVENUES									-		-				
6	20-3450.4029	DONATIONS OF EQUIPMENT	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-
7	20-3450.4106	INTERGOVERNMENT TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	20-3450.4111	GRANT INCOME	-	906,544	5,187	43,221	726,000	1,085,300	1,128,521	1,085,300	359,300	1,705,300	979,300	1,400,000	-	-	-
9	20-3500.4501	MISCELLANEOUS REVENUE	1,196,945	18,808	-	20,600	-	-	20,600	-	-	-	-	-	-	-	-
10	20-3500.4504	SALE OF ASSETS	-	-	-	51,500	-	-	51,500	-	-	-	-	-	-	-	-
11	20-3500.4505	INTEREST INCOME	48,916	80,803	81,933	12,558	40,000	3,885	8,420	8,000	(32,000)	8,000	(32,000)	8,000	8,000	8,000	8,000
12	20-3500.4512	BOND PROCEEDS	-	-	-	3,500,000	-	-	3,500,000	-	-	-	-	-	-	-	-
13	20-3860.5805	MUNICIPAL LEASE PROCEEDS	-	-	848,267	-	525,000	875,706	875,706	875,706	350,706	-	(525,000)	-	-	-	-
14		TOTAL CAPITAL PROJ REVENUES (N	1,245,861	1,006,155	945,388	3,627,879	1,291,000	1,964,891	5,584,747	1,969,006	678,006	1,713,300	422,300	1,408,000	8,000	8,000	8,000
15		% Increase/(Decrease) from Prior Y	145%	-19%	-6%	284%	-64%			53%		33%		-18%	-99%		
16																	
17		GENERAL GOVERNMENT															
18	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	20-4140.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	80,000	7	7	80,000	-	38,000	(42,000)	20,000	20,000	20,000	20,000
20	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMEN	8,539	1,714	1,888	2,070	2,000	370	2,440	2,000	-	2,000	-	2,000	2,000	2,000	2,000
21	20-4140.5026	MAINT & SERVICE CONTRACTS	244	11,259	1,693	7,110	12,163	1,169	7,106	12,163	-	12,163	-	12,163	12,163	12,163	24,326
22	20-4140.5065	PROFESSIONAL SERVICES	15,247	15,247	7,650	24,842	-	-	-	-	-	-	-	-	-	-	-
23	20-4140.5085	CAPITAL OUTLAY	184,334	-	-	9,637	720,000	-	9,637	-	(720,000)	636,000	(84,000)	33,000	70,000	30,000	-
24		SUBTOTAL GENERAL GOVT	208,364	28,220	11,231	43,659	814,163	1,546	19,190	94,163	(720,000)	688,163	(126,000)	67,163	104,163	64,163	46,326
25		% Increase/(Decrease) from Prior Y	122%	-86%	-60%	289%	1765%			-88%		-15%		-90%	55%	-38%	-28%
26																	
27		POLICE															
28	20-4440.5017	VEHICLE MAINTENANCE	3,629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	20-4440.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	28,000	28,000	-	-	-	-
30	20-4440.5025	NON-CAPITAL TOOLS & EQUIPMEN	5,976	1,133	-	29,576	-	-	18,949	-	-	-	-	-	-	-	-
31	20-4440.5026	MAINT & SERVICE CONTRACTS	3,209	26,050	-	38,645	45,229	539	36,212	45,229	-	62,500	17,271	62,500	62,500	62,500	125,000
32	20-4440.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	20-4440.5084	CONSTRUCTION IN PROGRESS	-	23,817	-	-	-	-	-	-	-	-	-	-	-	-	-
34	20-4440.5085	CAPITAL OUTLAY	67,237	145,300	599,372	1,213,596	41,000	-	122,117	41,000	-	70,000	29,000	71,500	87,500	93,000	105,000
35		SUBTOTAL POLICE	80,052	196,300	599,372	1,281,816	86,229	539	177,278	86,229	-	160,500	74,271	134,000	150,000	155,500	230,000
36		% Increase/(Decrease) from Prior Y	201%	145%	205%	114%	-93%					86%		-17%	12%	4%	48%
37																	
38		FIRE															
39	20-4540.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	20-4540.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	20-4540.5017	VEHICLE MAINTENANCE	4,897	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	20-4540.5025	NON-CAPITAL TOOLS & EQUIPMEN	14,950	2,041	786	23,916	18,000	16,408	37,937	18,000	-	13,500	(4,500)	12,500	12,500	12,500	12,500
43	20-4540.5026	MAINT & SERVICE CONTRACTS	11,168	55,776	-	61,829	94,305	345	62,174	94,305	-	117,183	22,878	117,183	117,183	117,183	398,414
44	20-4540.5063	RENT AND LEASES	-	17,325	8,487	-	-	-	-	-	-	-	-	-	-	-	-
45	20-4540.5065	PROFESSIONAL SERVICES	5,296	1,199	-	-	-	-	-	-	-	-	-	-	-	-	-
46	20-4540.5084	CONSTRUCTION IN PROGRESS	-	23,817	-	-	-	-	-	-	-	-	-	-	-	-	-
47	20-4540.5085	CAPITAL OUTLAY	34,189	-	1,459,125	1,461,580	668,667	660,151	710,753	668,667	-	241,500	(427,167)	90,000	27,000	82,500	392,500
48		SUBTOTAL FIRE	70,500	100,158	1,468,398	1,547,326	780,972	676,904	810,863	780,972	-	372,183	(408,789)	219,683	156,683	212,183	803,414
49		% Increase/(Decrease) from Prior Y	-35%	42%	1366%	5%	-50%					-52%		-41%	-29%	35%	279%
50																	
51		PUBLIC WORKS															
52	20-4640.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,327	-	-	1,409	-	-	1,409	-	-	-	-	-	-	-	-
54	20-4640.5026	MAINT & SERVICE CONTRACTS	6,215	81,564	11,796	7,005	12,607	-	6,281	12,607	-	14,191	1,584	14,191	14,191	14,191	28,383
55	20-4640.5063	RENT AND LEASES	-	-	-	-	-	19	-	-	-	15,000	15,000	15,000	15,000	15,000	15,000

	W	X
1	CITY OF ISLE OF PALMS <b>CAPITAL PROJECTS FUND</b>	
2	NOTES	
3		
5	CAPITAL PROJECTS FUND REVENUES	
6	DONATIONS OF EQUIPMENT	
7	INTERGOVERNMENT TRANSFERS	
8	GRANT INCOME	FY23 includes one FEMA flood mitigation grant for an island residence (\$620k) and 2nd half of the City's American Rescue Plan (ARP) allocation (\$1.085M). FY24 includes \$1.4M grant for 41st Ave outfall proj.
9	MISCELLANEOUS REVENUE	
10	SALE OF ASSETS	
11	INTEREST INCOME	
12	BOND PROCEEDS	\$3.5 million GO Bond issued in January 2021 to fund Phase 3 drainage construction. Debt service expense is in the General Fund.
13	MUNICIPAL LEASE PROCEEDS	
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17	GENERAL GOVERMENT	
18	BANK SERVICE CHARGES	
19	IT EQUIP, SOFTWARE & SVCS	Repurpose Rec server for City-wide network (10k) and remainder of Council Chamber AV project (28k)
20	NON-CAPITAL TOOLS & EQUIPMENT Provision for City Hall and Council Chamber furniture as needed	
21	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
22	PROFESSIONAL SERVICES City-wide Microsoft Office 365 previously budgeted here is now budgeted in the new IT Equip, Software & Svcs account	
23	CAPITAL OUTLAY	FEMA flood mitigation proj for island residence (\$620k, 100% offset with grants), \$10k HVAC repl (only w/failure) and \$6k for APX radios for Administrator and Mayor. Forecast periods = 100% of Gen Govt capital needs per the 10-yr plan.
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27	POLICE	
28	VEHICLE MAINTENANCE	
29	IT EQUIP, SOFTWARE & SVCS	Replace Police Dept server
30	NON-CAPITAL TOOLS & EQUIPMENT	
31	MAINT & SERVICE CONTRACTS	Building maintenance contingency to proactively address issues as needed. Equals 1% (FY23-26) or 2% (FY27+) of PSB insured value. PSB costs are split 50% with Fire Department
32	UNIFORMS	
33	CONSTRUCTION IN PROGRESS	
34	CAPITAL OUTLAY	FY23 incls 1 patrol SUV (\$45,000) and 50% of cost to refurbish the Public Safety Building fitness room (open to all City Depts) (\$25,000). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.
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36		
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38	FIRE	
39	DEBT SERVICE - PRINCIPAL	
40	DEBT SERVICE - INTEREST	
41	VEHICLE MAINTENANCE	
42	NON-CAPITAL TOOLS & EQUIPMENT	FY23 includes two (2) 50 gallon cabinets for flammable materials (\$3k) and for Fire Marshall: pickup truck tool box (\$3.5k), fire investigation tools (\$2k) and rescue drone (\$5k).
43	MAINT & SERVICE CONTRACTS	Includes provision for facility maintenance at PSB and Station #2. Equals 1% of insured building values for (FY23-26) and 2% for FY27+.
44	RENT AND LEASES	FY20 included rental of construction/office trailer for use during PSB Fire Dept renovation
45	PROFESSIONAL SERVICES	
46	CONSTRUCTION IN PROGRESS	
47	CAPITAL OUTLAY	FY23 incls new 25% of cost to purchase a 2nd set of bunker gear for all personnel (\$34k), repl pickup truck (\$45k), repl RAD-57 carbon monoxide monitor only w/ failure (\$6k), replacement of Eng 1001 light tower (\$16.5k), refurbish fitness rooms at both the PSB and F5#2 (open to all City Depts) (\$25k each), 25% of exhaust sys for both stations (\$50k) and HVAC replacement (only with failure) (\$15k). Forecast periods = 50% of annual Fire Dept expenses per the 10-year cap plan.
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51	PUBLIC WORKS	
52	VEHICLE MAINTENANCE	
53	NON-CAPITAL TOOLS & EQUIPMENT	
54	MAINT & SERVICE CONTRACTS	Provision for facilities maintenance = 1% (FY23-FY26) or 2% (FY27+) of insured building value including wash station.
55	RENT AND LEASES	Provision to rent a mini-excavator for in-house drainage maintenance. Approximately 4 weeks a year. 20

	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND															
2	GL Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY22 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
56	20-4640.5065	PROFESSIONAL SERVICES	-	19,300	-	-	-	-	-	-	-	-	-	-	-	-	-
57	20-4640.5084	CIP PHASE 3 DRAINAGE	927,568	1,141,894	81,623	182,855	2,462,000	67,659	177,448	100,000	(2,362,000)	2,596,000	134,000	3,625,000	-	-	-
58	20-4640.5085	CAPITAL OUTLAY	435,482	244,289	32,068	32,420	62,500	-	32,774	-	(62,500)	16,250	(46,250)	280,000	94,000	146,000	58,500
59	20-4640.5086	DRAINAGE	143,205	167,084	60,266	21,570	100,000	18,850	40,420	100,000	-	350,000	250,000	350,000	350,000	350,000	350,000
60		SUBTOTAL PUBLIC WORKS	1,514,798	1,654,132	185,753	245,259	2,637,107	86,509	258,332	212,607	(2,424,500)	2,991,441	354,334	4,284,191	473,191	525,191	451,883
61		% Increase/(Decrease) from Prior Y	335%	9%	-89%	32%	975%			-92%		13%		43%	-89%	11%	-14%
62																	
63		BUILDING															
64	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	20-4740.5026	MAINT & SERVICE CONTRACTS	-	(9)	-	6,710	12,163	1,038	6,576	12,163	-	12,163	-	12,163	12,163	12,163	24,326
66	20-4740.5085	CAPITAL OUTLAY	26,191	-	-	3,980	-	-	3,980	-	-	10,000	10,000	-	38,000	-	-
67		SUBTOTAL BUILDING	26,191	(9)	-	10,689	12,163	1,038	10,555	12,163	-	22,163	10,000	12,163	50,163	12,163	24,326
68		% Increase/(Decrease) from Prior Year		-100%	-100%		14%					82%		-45%	312%	-76%	100%
69																	
70		RECREATION															
71	20-4840.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	20,000	-	-	20,000	-	36,000	16,000	-	-	-	-
72	20-4840.5025	NON-CAPITAL TOOLS & EQUIPMEN	30,984	28,596	6,042	1,430	7,000	-	1,430	7,000	-	7,500	500	7,500	7,500	7,500	7,500
73	20-4840.5026	MAINT & SERVICE CONTRACTS	14,236	79,229	34,747	2,500	33,857	14,505	17,005	33,857	-	37,725	3,869	37,725	37,725	37,725	75,449
74	20-4840.5085	CAPITAL OUTLAY	41,288	-	-	83,752	65,000	5,677	73,445	65,000	-	101,000	36,000	109,500	36,500	78,500	664,000
75		SUBTOTAL RECREATION	86,508	107,825	40,789	87,683	125,857	20,182	91,881	125,857	-	182,225	56,369	154,725	81,725	123,725	746,949
76		% Increase/(Decrease) from Prior Y	-29%	25%	-62%	115%	44%					45%		-15%	-47%	51%	504%
77																	
78																	
79		TOTAL CAPITAL PROJECTS FUND EXPENDITURES	1,986,413	2,086,624	2,305,543	3,216,432	4,456,491	786,718	1,368,099	1,311,991	(3,144,500)	4,416,675	(39,816)	4,871,925	1,015,925	1,092,925	2,302,898
80		% Increase/(Decrease) from Prior Y	184%	5%	10%	40%	39%			-71%		-1%		10%	-79%	8%	111%
81																	
82		NET INCOME BEFORE TRANSFERS	(740,552)	(1,080,469)	(1,360,155)	411,447	(3,165,491)	1,178,173	4,216,647	657,015	3,822,506	(2,703,375)	462,116	(3,463,925)	(1,007,925)	(1,084,925)	(2,294,898)
83																	
84		TRANSFERS															
85	20-3900.4901	OPERATING TRANSFERS IN	1,127,848	1,924,450	1,728,994	2,380,577	394,164	-	2,380,577	1,646,798	1,252,634	823,025	428,861	1,016,386	945,826	832,354	846,893
86	20-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	(1,000,000)	-	-	-
87		NET TRANSFERS IN/(OUT)	1,127,848	1,924,450	1,728,994	2,380,577	394,164	-	2,380,577	1,646,798	1,252,634	823,025	428,861	16,386	945,826	832,354	846,893
88																	
89		NET INCOME AFTER TRANSFERS	387,297	843,981	368,839	2,792,024	(2,771,326)	1,178,173	6,597,224	2,303,813	5,075,140	(1,880,350)	890,977	(3,447,539)	(62,099)	(252,571)	(1,448,005)
90																	
91		ENDING FUND BALANCE	4,928,526	5,772,507	6,141,345	8,933,369	6,162,043			11,237,183		9,356,833		5,909,294	5,847,195	5,594,624	4,146,619



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1	CITY OF ISLE OF PALMS <b>CAPITAL PROJECTS FUND</b>	
2	NOTES	
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56	PROFESSIONAL SERVICES	
57	CIP PHASE 2 - 5 DRAINAGE	FY23 includes Forest Trail & 30th Ave outfalls (\$2.596k). FY24 estimated cost is \$3.5M including 41st Ave outfall (\$1.4M), Waterway Blvd path elevation (\$1M), staff recommendation to pipe 41st Ave ditch (\$460k), 15% provision for engineering & design and 10% contingency. This is offset by \$1.4M in grant revenue included in FY24.
58	CAPITAL OUTLAY	Includes 50% of City's cost for undergrounding elec lines: in FY23, 21st Ave (\$16k) in FY24, IOP Marina (\$87.5k); in FY25, 14th Ave (\$20k). Forecast periods = 50% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
59	DRAINAGE EXPENSE CONTING.	Includes annual provisions for drainage contingency (\$100k) and provison for drainage projects identified by the comprehensive drainage plan (\$250k). (Another \$250k annually in the Muni Atax Fund).
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63	BUILDING	
64	NON-CAPITAL TOOLS & EQUIPMENT	
65	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
66	CAPITAL OUTLAY	FY23 includes \$10k for HVAC replacements if needed. Forecast periods = 100% of Building Dept needs per the 10-yr plan.
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70	RECREATION	
71	IT EQUIP, SOFTWARE & SVCS	Upgrade AV system in Rec classrooms (\$20k) and upgrade network hardware (\$16k)
72	NON-CAPITAL TOOLS & EQUIPMENT	Provision for Fitness Room equipment
73	MAINT & SERVICE CONTRACTS	Provision for facilities maintenance = .5% (FY23-FY26) or 1% (FY27+) of insured building value. A lesser maintenance % used for Rec Dept as this Dept has full-time maintenance staff.
74	CAPITAL OUTLAY	FY23 incls repl HVAC (\$25k only with failure), construct platform to install former PSB generator (\$20k), repl interior lighting (\$15k), repl interior flooring (\$16k) & 17% of cost reconstruct outdoor basketball courts (\$25k). Forecast period annual amounts = 50% of 10 Year Capital Plan Recreation totals.
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84	TRANSFERS	
85	OPERATING TRANSFERS IN	FY19 BUDGET TRANSFER IS FROM THE GENERAL FUND
86	OPERATING TRANSFERS OUT	Transfer \$1M in American Rescue Plan (ARP) funding to Marina Fund for approx 59% of new public dock.
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	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY22 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
5	MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES																
6	30-3450.4105	ACCOM. FEE REVENUE	1,069,429	1,042,551	863,187	1,318,141	1,264,663	852,720	1,619,206	1,560,000	295,337	1,543,000	278,337	1,573,860	1,605,337	1,637,444	1,670,193
7	30-3450.4106	COUNTY ACC. FEE REVENUE	437,000	508,000	370,500	508,000	254,000	301,714	809,714	584,000	330,000	598,000	344,000	508,000	518,160	528,523	539,094
8	30-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	30-3500.4504	SALE OF ASSETS	6,215	3,170	-	-	-	-	-	-	-	-	-	-	-	-	-
10	30-3500.4505	INTEREST INCOME	20,889	41,004	25,891	2,386	7,500	580	1,369	1,500	(6,000)	1,500	(6,000)	1,500	1,500	1,500	1,500
11	TOTAL REVENUES (NO TRANSFERS)		1,533,533	1,594,725	1,259,578	1,828,527	1,526,163	1,155,014	2,430,289	2,145,500	619,337	2,142,500	616,337	2,083,360	2,124,997	2,167,467	2,210,786
12	% Increase/(Decrease) from Prior Y		2%	4%	-21%	45%	-17%			41%		40%		-3%	2%	2%	2%
14	GENERAL GOVERNMENT																
15	30-4120.5009	DEBT SERVICE - PRINCIPAL	68,000	72,000	82,000	84,000	84,000	-	84,000	84,000	-	84,000	-	-	-	-	-
16	30-4120.5011	DEBT SERVICE - INTEREST	7,963	6,821	5,611	4,234	2,822	1,411	3,528	2,822	-	1,411	(1,411)	-	-	-	-
17	30-4120.5013	BANK SERVICE CHARGES	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	30-4120.5020	ELECTRIC AND GAS	388	317	309	326	400	181	344	400	-	400	-	400	400	400	400
19	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	30-4120.5026	MAINT & SERVICE CONTRACTS	12,672	9,425	13,878	15,285	30,750	19,869	26,408	30,750	-	41,000	10,250	41,000	41,000	41,000	41,000
21	30-4120.5054	STREET SIGNS	23,133	23,306	3,483	16,691	20,000	405	2,564	20,000	-	25,000	5,000	25,000	25,000	25,000	25,000
22	30-4120.5061	ADVERTISING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	30-4120.5065	PROFESSIONAL SERVICES	383	-	-	8,945	15,000	-	8,945	15,000	-	15,000	-	15,000	15,000	15,000	15,000
24	30-4120.5079	MISC. & CONTINGENCY EXP	15,746	9,967	9,926	15,983	16,000	10,471	20,011	16,000	-	16,000	-	16,000	16,000	16,000	16,000
25	30-4120.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	SUBTOTAL GENERAL GOVT		128,304	121,835	115,207	145,463	168,972	32,336	145,799	168,972	-	182,811	13,839	97,400	97,400	97,400	97,400
27	% Increase/(Decrease) from Prior Y		-8%	-5%	-5%	26%	16%					8%		-47%			
29	POLICE																
30	30-4420.5021	TELEPHONE/CABLE	5,006	4,848	5,360	5,933	6,000	4,383	6,366	6,000	-	6,000	-	6,000	6,000	6,000	6,000
31	30-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	10,880	3,614	3,993	3,548	-	-	3,548	-	-	-	-	-	-	-	-
32	30-4420.5026	MAINT & SERVICE CONTRACTS	-	691	9,917	8,378	11,000	3,572	8,260	11,000	-	11,000	-	11,000	11,000	11,000	11,000
33	30-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	30-4420.5067	CONTRACTED SERVICES	19,310	21,330	14,750	13,160	10,000	5,790	12,830	10,000	-	33,000	23,000	20,000	20,000	20,000	20,000
35	30-4420.5084	CONSTRUCTION IN PROGRESS	-	11,908	-	-	-	-	-	-	-	-	-	-	-	-	-
36	30-4420.5085	CAPITAL OUTLAY	64,058	60,405	354,220	169,544	50,000	-	6,083	-	(50,000)	105,000	55,000	28,600	35,000	37,200	42,000
37	SUBTOTAL POLICE		99,253	102,796	388,240	200,562	77,000	13,745	37,087	27,000	(50,000)	155,000	78,000	65,600	72,000	74,200	79,000
38	% Increase/(Decrease) from Prior Y		-40%	4%	278%	-48%	-62%			-65%		101%		-58%	10%	3%	6%
40	FIRE																
41	30-4520.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	58,523	93,957	93,957	58,523	-	81,449	22,926	82,752	84,076	85,421	86,788
42	30-4520.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	12,508	12,508	11,205	9,881	8,536	7,169
43	30-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	14,334	-	-	26,000	-	-	26,000	-	-	(26,000)	-	-	-	-
44	30-4520.5026	MAINT & SERVICE CONTRACTS	14	20,974	-	-	-	-	-	-	-	-	-	-	-	-	-
45	30-4520.5084	CONSTRUCTION IN PROGRESS	-	11,908	-	-	-	-	-	-	-	-	-	-	-	-	-
46	30-4520.5085	CAPITAL OUTLAY	-	-	300,995	169,544	138,667	96,714	102,807	138,667	-	154,000	15,333	36,000	10,800	33,000	157,000
47	SUBTOTAL FIRE		14	47,216	300,995	169,544	223,190	190,671	196,764	223,190	-	247,957	24,767	129,957	104,757	126,957	250,957
48	% Increase/(Decrease) from Prior Y		-100%	326883%	537%	-44%	32%					11%		-48%	-19%	21%	98%
50	PUBLIC WORKS																
51	30-4620.5026	MAINT & SERVICE CONTRACTS	20,021	50,945	9,509	6,564	39,000	2,191	3,826	39,000	-	29,000	(10,000)	29,000	29,000	29,000	29,000
52	30-4620.5054	STREET SIGNS	1,834	93	3,899	2,412	-	-	2,294	-	-	-	-	-	-	-	-
53	30-4620.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	30-4620.5065	PROFESSIONAL SERVICES	-	-	482	-	-	-	-	-	-	-	-	-	-	-	-
55	30-4620.5067	CONTRACTED SERVICES	54,769	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	30-4620.5079	MISC. & CONTINGENCY EXP	5,974	2,350	-	-	-	-	-	-	-	-	-	-	-	-	-
57	30-4620.5085	CAPITAL OUTLAY	300,058	543,199	79,850	18,890	62,500	124,838	143,478	-	(62,500)	16,250	(46,250)	112,000	37,600	58,400	23,400



	W	X
1	CITY OF ISLE OF PALMS <b>MUNICIPAL ACCOMMODATIONS TAX FUND</b>	
2	NOTES	
3		
5	MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES	
6	ACCOM. FEE REVENUE	Budget based on actual last 12 month revenues. Long-term forecast increases by 2% per year. Added revenue from the new Wild Dunes hotel in FY22.
7	COUNTY ACC. FEE REVENUE	Charleston County reduced distributions in FY20 due to Covid; however, going forward a contract is in place calling for a pass-through of 20% of County-imposed Atax generated on the Isle of Palms.
8	GRANT INCOME	
9	SALE OF ASSETS	
10	INTEREST INCOME	
11		
12		
13		
14	GENERAL GOVERNMENT	
15	DEBT SERVICE - PRINCIPAL	40% of Debt service on Recreation Center GO bond. Maturity date is 6/1/23
16	DEBT SERVICE - INTEREST	40% of Bank service on Recreation Center GO bond. Maturity date is 6/1/23
17	BANK SERVICE CHARGES	
18	ELECTRIC AND GAS	
19	NON-CAPITAL TOOLS & EQUIPMENT	
20	MAINT & SERVICE CONTRACTS	Provision for annual trimming of all roadside palm trees between Breach Inlet and 57th Ave (\$23k) and install or refinish approx 3 streetprint crosswalks @ \$6k each
21	STREET SIGNS	Parking management replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.
22	ADVERTISING	
23	PROFESSIONAL SERVICES	Provision for professional services related to parking management
24	MISCELLANEOUS	Holiday decorations, lift for Front Beach holiday lights, replacement lights and flags
25	CAPITAL OUTLAY	
26		
27		
29	POLICE	
30	TELEPHONE/CABLE	Comcast service for IOP Connector camera feed
31	NON-CAPITAL TOOLS & EQUIPMENT	
32	MAINT & SERVICE CONTRACTS	Includes \$11,000 for pooper scooper stations & supplies co-ordinated by Animal Control in Pol Dept
33	PROFESSIONAL SERVICES	
34	CONTRACTED SERVICES	Provision for Charleston County Sheriff Deputies assistance. Increased for additional Charleston County support including \$13k cost-share with Isle of Palms County Park.
35	CONSTRUCTION IN PROGRESS	
36	CAPITAL OUTLAY	FY23 incls purchase of one license plate readers (LPR) for parking enforcement (\$60k) and SUV repl (\$45k). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan.
37		
38		
40	FIRE	
41	DEBT SERVICE - PRINCIPAL	Debt service for new Fire engine
42	DEBT SERVICE - INTEREST	Debt service for new Fire engine
43	NON-CAPITAL TOOLS & EQUIPMENT	
44	MAINT & SERVICE CONTRACTS	
45	CONSTRUCTION IN PROGRESS	
46	CAPITAL OUTLAY	FY23 incls 25% of cost of 2nd set of bunker gear for all personnel (\$34k), repl 2010 Ford F150 (\$45k) and 38% of cost for exhaust system for both stations (\$75k). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
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48		
50	PUBLIC WORKS	
51	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).
52	STREET SIGNS	
53	RENT AND LEASES	
54	PROFESSIONAL SERVICES	
55	CONTRACTED SERVICES	
56	MISCELLANEOUS	
57	CAPITAL OUTLAY	FY23 Includes 50% of City's cost for undergrounding elec lines at 21st Ave (\$16k). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.

	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY22 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
58	30-4620.5086	DRAINAGE	-	-	125,988	452,803	445,804	28,381	474,503	320,804	(125,000)	648,668	202,864	447,804	445,804	448,668	447,804
59		SUBTOTAL PUBLIC WORKS	382,656	596,587	219,728	480,669	547,304	155,410	624,101	359,804	(187,500)	693,918	146,614	588,804	512,404	536,068	500,204
60		% Increase/(Decrease) from Prior Y	45%	56%	-63%	119%	14%			-34%		27%		-15%	-13%	5%	-7%
61																	
62		RECREATION															
63	30-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,273	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	30-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	76	-	-	76	-	-	-	-	-	-	-	-
65	30-4820.5085	CAPITAL OUTLAY	2,044	21,736	-	-	-	-	-	-	-	65,000	65,000	43,800	14,600	31,400	265,600
66		SUBTOTAL RECREATION	3,317	21,736	-	76	-	-	76	-	-	65,000	65,000	43,800	14,600	31,400	265,600
67		% Increase/(Decrease) from Prior Y	-95%	555%	-100%		-100%							-33%	-67%	115%	746%
68																	
69		FRONT BEACH AND PARKING MANAGEMENT															
70	30-5620.5010	PRINT AND OFFICE SUPPLIES	15,021	17,071	9,755	9,549	20,800	3,912	8,130	20,800	-	20,800	-	20,800	20,800	20,800	20,800
71	30-5620.5013	BANK SERVICE CHARGES	26,582	35,248	34,793	54,380	42,000	39,630	61,107	42,000	-	62,000	20,000	62,000	62,000	62,000	62,000
72	30-5620.5020	ELECTRIC AND GAS	44,953	38,051	37,850	41,473	39,000	20,708	41,465	39,000	-	42,000	3,000	42,000	42,000	42,000	42,000
73	30-5620.5021	TELEPHONE/CABLE	3,386	3,322	3,777	3,200	4,000	1,332	2,816	4,000	-	4,000	-	4,000	4,000	4,000	4,000
74	30-5620.5022	WATER AND SEWER	4,539	4,942	3,936	4,060	5,500	2,253	3,434	5,500	-	5,500	-	5,500	5,500	5,500	5,500
75	30-5620.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	35,000	10,260	10,260	35,000	-	72,000	37,000	72,000	72,000	72,000	72,000
76	30-5620.5025	NON-CAPITAL TOOLS & EQUIPMEN	5,395	2,120	1,105	4,584	3,000	1,534	4,279	3,000	-	3,000	-	3,000	3,000	3,000	3,000
77	30-5620.5026	MAINT & SERVICE CONTRACTS	34,348	30,377	20,147	55,185	43,500	6,582	42,158	43,500	-	43,500	-	43,500	43,500	43,500	43,500
78	30-5620.5027	MACHINE/EQUIPMENT REPAIR	11,832	2,120	13,817	14,929	14,000	12,755	27,579	14,000	-	16,000	2,000	16,000	16,000	16,000	16,000
79	30-5620.5041	UNIFORMS	4,432	3,764	2,244	1,487	5,000	352	1,839	5,000	-	5,000	-	5,000	5,000	5,000	5,000
80	30-5620.5054	STREET SIGNS	15,454	1,397	2,097	4,411	5,000	402	4,744	5,000	-	7,500	2,500	7,500	7,500	7,500	7,500
81	30-5620.5062	INSURANCE	1,477	1,167	908	905	900	420	840	900	-	1,000	100	1,020	1,040	1,061	1,061
82	30-5620.5065	PROFESSIONAL SERVICES	32,063	31,358	33,168	37,010	5,000	2,693	36,320	5,000	-	5,000	-	5,000	5,000	5,000	5,000
83	30-5620.5067	CONTRACTED SERVICES	10,600	12,200	10,800	6,200	18,000	2,800	5,400	18,000	-	18,000	-	18,000	18,000	18,000	18,000
84	30-5620.5079	MISC. & CONTINGENCY EXP	188	8,284	3,823	1,605	7,500	74	1,252	7,500	-	7,500	-	7,500	7,500	7,500	7,500
85	30-5620.5085	CAPITAL OUTLAY	-	-	-	-	-	9,862	9,862	-	-	-	-	-	-	-	-
86		SUBTOTAL FR BEACH/PKG MGT	210,269	191,421	178,219	238,979	248,200	115,569	261,486	248,200	-	312,800	64,600	312,820	312,840	312,861	312,861
87		% Increase/(Decrease) from Prior Y	-11%	-9%	-7%	34%	4%					26%		0%	0%	0%	
88																	
89		TOTAL MUNI ATAX FUND EXPENDITURES	823,814	1,081,591	1,202,388	1,235,292	1,264,666	507,730	1,265,313	1,027,166	(237,500)	1,657,486	392,820	1,238,381	1,114,001	1,178,886	1,506,022
90		% Increase/(Decrease) from Prior Y	-12%	31%	11%	3%	2%			-19%		31%		-25%	-10%	6%	28%
91																	
92		NET INCOME BEFORE TRANSFERS	709,719	513,134	57,189	593,235	261,496	647,284	1,164,976	1,118,334	856,837	485,014	223,518	844,979	1,010,996	988,581	704,764
93																	
94		TRANSFERS															
95	30-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	30-3900.5901	OPERATING TRANSFERS OUT	(592,900)	(607,582)	(395,615)	(281,700)	(432,954)	-	(281,700)	(432,954)	-	(833,050)	(400,096)	(914,459)	(1,329,724)	(597,313)	(840,606)
97		NET TRANSFERS IN/(OUT)	(592,900)	(607,582)	(395,615)	(281,700)	(432,954)	-	(281,700)	(432,954)	-	(833,050)	(400,096)	(914,459)	(1,329,724)	(597,313)	(840,606)
98																	
99		NET INCOME AFTER TRANSFERS	116,819	(94,448)	(338,426)	311,535	(171,458)	647,284	883,276	685,380	856,837	(348,036)	(176,578)	(69,480)	(318,728)	391,268	(135,842)
100																	
101		ENDING FUND BALANCE	1,716,494	1,622,046	1,283,620	1,595,155	1,423,697			2,280,535		1,932,499		1,863,019	1,544,291	1,935,559	1,799,717

	W	X
1	CITY OF ISLE OF PALMS <b>MUNICIPAL ACCOMMODATIONS TAX FUND</b>	
2	NOTES	
3		
58	DRAINAGE	FY23 includes \$200k for completion of comprehensive drainage plan. FY23-27 includes annual ditch maintenance (\$196-199k per year) and \$250k as a provision for drainage projects identified in the comprehensive drainage plan (another \$250k annually in the Capital Projects Fund).
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62	RECREATION	
63	NON-CAPITAL TOOLS & EQUIPMENT	
64	MAINT & SERVICE CONTRACTS	
65	CAPITAL OUTLAY	FY23 includes a toro groomer (\$14k), 17% of the cost to reconstruct the outdoor basketball courts (\$25k) and 1/3 of the cost to construct 2 Pickleball courts (\$25k). Forecast period annual amts = 20% of 10 Yr Cap Plan totals
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69	FRONT BEACH AND PARKING MANAGEMENT	
70	PRINT AND OFFICE SUPPLIES	Supplies for kiosks & ticketing devices (\$6,000), residential parking decals/hangtags/booklets (\$9,000), enforcement supplies (\$5,000), parking lot annual passes (\$800).
71	BANK SERVICE CHARGES	Processing fees paid for parking kiosk credit card transactions.
72	ELECTRIC AND GAS	Landscape lighting in Front Beach area
73	TELEPHONE/CABLE	Service for 3 call boxes (\$1,000) and internet service for 12 BSO enforcement tablets (\$3,000).
74	WATER AND SEWER	Irrigation
75	IT EQUIP, SOFTWARE & SVCS	Includes all T2 parking management and parking citation collection software (35k), ROVR service for license plate lookups (3k), NetCertPro mgt of City-wide traffic camera system, incl maint and add'l cameras at Marina, Breach Inlet and JCLong & Ocean (8k), all Parkeon expense for Front Beach kiosk internet operation software, parking collections, credit card fees (w/ provision for add'l credit card usage) and payment management (25k), provision for ticket printing device replacement (\$1k) and misc provision (.5k).
76	NON-CAPITAL TOOLS & EQUIPMENT	Provision for surveillance camera replacements if needed
77	MAINT & SERVICE CONTRACTS	Sidewalks (\$5k) parking lot (\$10k), irrig (\$2.5k), lighting (\$2.5k), benches/cans (\$2k), road patch (\$5k), surveill camera maint (\$1.5k), tablet/printer maint (\$5k), kiosk internet svc & data downlds (\$10k).
78	MACHINE/EQUIPMENT REPAIR	Includes annual Parkeon maintenance contract for 18 kiosks
79	UNIFORMS	BSO uniforms
80	STREET SIGNS	Replace Front Beach parking signs as needed. Increased to cover new signage for potential text-2-park option system.
81	INSURANCE	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area
82	PROFESSIONAL SERVICES	Includes amored car service for kiosk collections (\$2k) and Front Beach brick engraving (\$3k). T2 SaaS fees previously budgeted here are now in the new IT Equip, Software & Svcs account.
83	CONTRACTED SERVICES	Beach recycling collection per contract
84	MISCELLANEOUS	Provision for unanticipated costs. Covers all parking and front beach maintenance.
85	CAPITAL OUTLAY	
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94	TRANSFERS	
95	OPERATING TRANSFERS IN	
96	OPERATING TRANSFERS OUT	Includes transfers to General Fund for 3 firefighters (\$242k), 2 police officers (\$165k) and 50% of Pub Works fuel (\$55k) & temp labor (\$122k). Incl's transfers to Marina fund of \$200k in FY23 for 50% of cost to improve T-Dock on ICW and \$50k for Marina green space. FY24 incl's \$352k for approx 21% of new public dock. \$750k in FY25 for 50% of Marina dredging and \$225k in FY27 for 50% of bulkhead recoating if necessary.
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	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND															
2	GL Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY22 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
3																	
5		HOSPITALITY TAX FUND REVENUES															
6	35-3450.4108	HOSPITALITY TAX	785,452	794,303	603,275	730,503	830,800	467,931	977,941	1,000,000	169,200	1,000,000	169,200	1,020,000	1,040,400	1,061,208	1,082,432
7	35-3500.4504	SALE OF ASSETS	-	915	-	-	-	-	-	-	-	-	-	-	-	-	-
8	35-3500.4505	INTEREST INCOME	10,476	25,151	16,904	1,944	5,000	478	1,080	1,100	(3,900)	1,100	(3,900)	1,100	1,100	1,100	1,100
9		TOTAL REVENUES (NO TRANSFERS)	795,928	820,369	620,179	732,447	835,800	468,409	979,021	1,001,100	165,300	1,001,100	165,300	1,021,100	1,041,500	1,062,308	1,083,532
10		% Increase/(Decrease) from Prior Y	5%	3%	-24%	18%	14%			20%		20%		2%	2%	2%	2%
11																	
12		GENERAL GOVERNMENT															
13	35-4120.5009	DEBT SERVICE - PRINCIPAL	111,000	117,000	123,000	129,000	135,000	-	129,000	135,000	-	144,000	9,000	150,000	159,000	165,000	-
14	35-4120.5011	DEBT SERVICE - INTEREST	23,180	21,094	18,894	16,582	14,156	7,078	15,369	14,156	-	11,618	(2,538)	8,911	6,091	3,102	-
15		SUBTOTAL GENERAL GOVT	134,180	138,094	141,894	145,582	149,156	7,078	144,369	149,156	-	155,618	6,462	158,911	165,091	168,102	-
16		% Increase/(Decrease) from Prior Y	7%	3%	3%	3%	2%					4%		2%	4%	2%	-100%
17																	
18		POLICE															
19	35-4420.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	100,000	100,000	55,000	55,000	55,000	55,000
20	35-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	5,290	2,871	2,000	129	908	2,000	-	2,000	-	2,000	2,000	2,000	2,000
21	35-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	35-4420.5085	CAPITAL OUTLAY	16,176	7,740	30,576	43,801	50,000	28,762	53,597	50,000	-	55,000	5,000	14,300	17,500	18,600	21,000
23		SUBTOTAL POLICE	16,176	7,740	35,867	46,673	52,000	28,891	54,506	52,000	-	157,000	105,000	71,300	74,500	75,600	78,000
24		% Increase/(Decrease) from Prior Y	58%	-52%	363%	30%	11%					202%		-55%	4%	1%	3%
25																	
26		FIRE															
27	35-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	27,758	31,726	10,999	12,315	40,000	17,973	25,121	40,000	-	61,000	21,000	40,000	40,000	40,000	40,000
28	35-4520.5085	CAPITAL OUTLAY	40,058	-	-	159,455	29,000	27,525	27,525	29,000	-	136,500	107,500	18,000	5,400	16,500	78,500
29		SUBTOTAL FIRE	67,816	31,726	10,999	171,771	69,000	45,498	52,647	69,000	-	197,500	128,500	58,000	45,400	56,500	118,500
30		% Increase/(Decrease) from Prior Y	133%	-53%	-65%	1462%	-60%					186%		-71%	-22%	24%	110%
31																	
32		PUBLIC WORKS															
33	35-4620.5026	MAINT & SERVICE CONTRACTS	96,847	80,731	65,798	101,623	193,800	69,174	133,876	193,800	-	193,800	-	193,800	193,800	193,800	193,800
34	35-4620.5067	CONTRACTED SERVICES	12,060	69,952	66,119	63,601	70,000	42,809	73,901	70,000	-	70,000	-	70,000	70,000	70,000	70,000
35	35-4620.5085	CAPITAL OUTLAY	-	-	-	32,420	-	-	32,420	-	-	145,000	145,000	56,000	18,800	29,200	11,700
36	35-4620.5086	DRAINAGE	-	-	-	178,804	-	60,000	238,804	-	-	-	-	-	-	-	-
37		SUBTOTAL PUBLIC WORKS	108,907	150,683	131,917	376,448	263,800	171,983	479,001	263,800	-	408,800	145,000	319,800	282,600	293,000	275,500
38		% Increase/(Decrease) from Prior Y	50%	38%	-12%	185%	-30%					55%		-22%	-12%	4%	-6%
39																	
40		BUILDING															
41	35-4720.5010	PRINT AND OFFICE SUPPLIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	35-4720.5013	BANK SERVICE CHARGES	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43		SUBTOTAL BUILDING	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44		% Increase/(Decrease) from Prior Y	-96%	-100%													
45																	
46		RECREATION															
47	35-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	3,815	-	-	-	-	-	-	-	-	-	-	-	-
48	35-4820.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	105,000	105,000	71,900	7,300	15,700	132,800
49	35-4830.5092	SPECIAL ACTIVITIES/EVENTS	-	32,636	30,398	11,623	28,000	16,122	24,107	28,000	-	45,500	17,500	45,500	45,500	45,500	45,500
50		SUBTOTAL RECREATION	-	32,636	34,213	11,623	28,000	16,122	24,107	28,000	-	150,500	122,500	117,400	52,800	61,200	178,300

	W	X
1	CITY OF ISLE OF PALMS <b>HOSPITALITY TAX FUND</b>	
2	NOTES	
3		
5	<b>HOSPITALITY TAX FUND REVENUES</b>	
6	HOSPITALITY TAX	FY23 includes estimated new revenue from Marina restaurant and Sweetgrass Inn. Long-term forecast assumes 2% annual increase.
7	SALE OF ASSETS	
8	INTEREST INCOME	
9		
10		
11		
12	<b>GENERAL GOVERMENT</b>	
13	DEBT SERVICE - PRINCIPAL	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
14	DEBT SERVICE - INTEREST	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
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16		
17		
18	<b>POLICE</b>	
19	IT EQUIP, SOFTWARE & SVCS	Annual cost for cloud based system for in-car amd body worn cameras (\$50k), new purchase of Police Use-of-Force and De-escalation training software (\$15k) and replacement of Front Beach surveillance system (approx 7 cameras + a computer server - \$35k).
20	NON-CAPITAL TOOLS & EQUIPMENT	Body camera equipment replacements as needed
21	PROFESSIONAL SERVICES	
22	CAPITAL OUTLAY	FY23 includes repl recording equip (\$30k), 7 traffic counters at Connector & Breach Inlet (\$25k). Forecast periods = 10% of the annual Police Dept capital needs per the 10-yr plan.
23		
24		
25		
26	<b>FIRE</b>	
27	NON-CAPITAL TOOLS & EQUIPMENT	Annual provision for bunker gear (\$25,000) and hose & appliances (\$22,500 in FY23 - up from \$15,000 to include replacement nozzles for all handlines). Also FY23 includes a 5" elbow for 2nd side of Engine 1002 (\$1k).
28	CAPITAL OUTLAY	FY23 incls replacement of 1 Ford F150 (\$42k), repl 1 ATV (\$28k), 25% of cost to purchase 2nd set of bunker gear for all personnel (\$34k), repl & upgrade of foam setups for 2 engines (\$12,500) and 2 bunker gear dryers (\$20k). Forecast periods = 10% of Fire Dept 10-yr cap plan.
29		
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31		
32	<b>PUBLIC WORKS</b>	
33	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. Incl's right-of-way maintenance 21st-41st.
34	CONTRACTED SERVICES	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd) + commercial dumpster service
35	CAPITAL OUTLAY	FY23 incl's purch of used aerial boom lift for holiday lights & building maint (\$25k), provision for relocation or improvements to Front Beach compactor (\$100k) & surveying equip for in-house drainage maint (\$20k). Forecast periods = 10% of Pub Wks 10 Year Cap Plan totals for non-drainage related capital expenses.
36	DRAINAGE	
37		
38		
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40	<b>BUILDING</b>	
41	PRINT AND OFFICE SUPPLIES	
42	BANK SERVICE CHARGES	
43		
44		
45		
46	<b>RECREATION</b>	
47	NON-CAPITAL TOOLS & EQUIPMENT	
48	CAPITAL OUTLAY	FY23 incl's installation of water bottle filler (\$6k), repl Z-trak mower (\$14k), 1/3 of cost to reconstruct outdoor basketball courts (\$50k) and 1/3 of cost to renovate existing contrete pad between ballfields on 27th Ave to accommodate 2 Pickleball courts (\$25k). Forecast period annual amts = 10% of 10 Yr Capital Plan totals. FY23 also includes \$10k for replacement of Breach Inlet boat ramp gate and FY24 incl's \$50k rehab the Breach Inlet boat ramp.
49	SPECIAL ACTIVITIES	Holiday Fest (\$25k), Front Beach Fest (\$16,500) and Sand Sculpting (\$4,000).
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	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND															
			ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY22 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
2	GL Number	Description															
3																	
51	% Increase/(Decrease) from Prior Year						-66%	141%				438%		-22%	-55%	16%	191%
52																	
53	FRONT BEACH AND PARKING MANAGEMENT																
54	35-5620.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	20,000	20,000	-	-	-	-
55	35-5620.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	48,000	48,000	24,000	-	106,000	-
56	SUBTOTAL FR BEACH/PKG MGT		-	-	-	-	-	-	-	-	-	68,000	68,000	24,000	-	106,000	-
57	% Increase/(Decrease) from Prior Year																
58																	
59	TOTAL HOSPITALITY TAX FUND EXPENDITURES		327,095	360,878	354,890	752,096	561,956	269,572	754,629	561,956	-	1,137,418	575,462	749,411	620,391	760,402	650,300
60	% Increase/(Decrease) from Prior Y		38%	10%	-2%	112%	-25%					102%		-34%	-17%	23%	-14%
61																	
62	NET INCOME BEFORE TRANSFERS		468,832	459,491	265,289	(19,649)	273,844	198,838	224,391	439,144	165,300	(136,318)	(410,162)	271,689	421,109	301,906	433,232
63																	
64	TRANSFERS																
65	35-3900.5901	OPERATING TRANSFERS OUT	(261,330)	(462,008)	(229,830)	(218,549)	(244,456)	-	(218,549)	(218,549)	-	(266,214)	(21,758)	(276,863)	(287,937)	(299,455)	(311,433)
66	NET TRANSFERS IN/(OUT)		(261,330)	(462,008)	(229,830)	(218,549)	(244,456)	-	(218,549)	(218,549)	-	(266,214)	(21,758)	(276,863)	(287,937)	(299,455)	(311,433)
67																	
68	NET INCOME AFTER TRANSFERS		207,502	(2,517)	35,459	(238,198)	29,388	198,838	5,842	220,595	165,300	(402,532)	(431,920)	(5,174)	133,172	2,451	121,799
69																	
70	ENDING FUND BALANCE		1,080,291	1,077,774	1,113,233	875,035	904,423			1,095,630		693,097		687,923	821,095	823,546	945,345

	W	X
1	CITY OF ISLE OF PALMS <b>HOSPITALITY TAX FUND</b>	
2	NOTES	
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53	FRONT BEACH AND PARKING MANAGEMENT	
54	MAINT & SERVICE CONTRACTS	Improve entrance to large parking lot with pavers, signage, etc (\$20k).
55	CAPITAL OUTLAY	FY23 includes replacement of 3 parking kiosks (\$36k) and a provision for the addition of public art (\$12k). FY26 includes replacement of 12 streetlight fixtures in Front Beach area (\$96k).
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64	TRANSFERS	
65	OPERATING TRANSFERS OUT	Includes transfers to General Fund for 1 police officer, 1 police livability/special services officer and 1 firefighter.
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	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY22 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
3																	
5		STATE ACCOMMODATIONS TAX FUND REVENUES															
6	50-3450.4105	ACCOMMODATION TAX-RELATED	1,205,838	1,298,212	1,093,386	1,589,078	1,463,526	861,205	1,908,499	1,912,473	448,947	1,790,810	327,284	1,826,626	1,863,159	1,900,422	1,938,430
7	50-3450.4107	ACCOMMODATION TAX-PROMO	556,541	599,175	504,640	733,416	675,474	397,475	880,841	882,680	207,206	826,528	151,054	843,059	859,920	877,118	894,660
8	50-3500.4501	MISCELLANEOUS INCOME	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	50-3500.4504	SALE OF ASSETS	8,930	2,130	-	-	-	-	-	-	-	-	-	-	-	-	-
10	50-3500.4505	INTEREST INCOME	23,956	35,035	26,421	3,386	7,500	984	2,193	2,200	(5,300)	2,200	(5,300)	2,200	2,200	2,200	2,200
11		TOTAL REVENUES (NO TRANSFERS)	1,797,765	1,934,552	1,624,447	2,325,879	2,146,500	1,259,663	2,791,533	2,797,353	650,853	2,619,538	473,038	2,671,885	2,725,278	2,779,740	2,835,291
12		% Increase/(Decrease) from Prior Y	4%	8%	-16%	43%	-8%			30%		22%		2%	2%	2%	2%
13																	
14		GENERAL GOVERNMENT															
15	50-4120.5013	BANK SERVICE CHARGES	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	50-4120.5022	WATER AND SEWER	740	259	323	217	600	155	269	600	-	600	-	600	600	600	600
17	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,917	-	-	-	1,000	-	-	1,000	-	8,000	7,000	6,000	6,000	6,000	6,000
18	50-4120.5061	ADVERTISING	795	-	4,000	-	-	-	-	-	-	-	-	-	-	-	-
19	50-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	50-4120.5077	PROGRAMS/SPONSORSHIPS	46,436	53,493	44,855	10,000	85,000	26,798	36,798	85,000	-	85,000	-	85,000	85,000	85,000	85,000
21	50-4120.5079	MISCELLANEOUS	114	-	35	-	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
22	50-4120.5085	CAPITAL OUTLAY	4,084	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	50-4120.5090	TOURISM PROMOTION EXP	579,048	623,679	523,908	751,876	690,474	397,475	1,143,150	915,484	225,010	841,528	151,054	858,059	874,920	892,118	909,660
24		SUBTOTAL GENERAL GOVT	633,168	677,431	573,120	762,093	778,074	424,427	1,180,217	1,003,084	225,010	936,128	158,054	950,659	967,520	984,718	1,002,260
25		% Increase/(Decrease) from Prior Y	3%	7%	-15%	33%	2%			29%		20%		2%	2%	2%	2%
26																	
27		POLICE															
28	50-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	4,868	5,730	2,353	3,096	7,100	-	-	7,100	-	10,600	3,500	7,100	7,100	7,100	7,100
29	50-4420.5026	MAINT & SERVICE CONTRACTS	-	4,750	-	-	-	-	-	-	-	-	-	-	-	-	-
30	50-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	50-4420.5084	CONSTRUCTION IN PROGRESS	-	11,908	-	-	-	-	-	-	-	-	-	-	-	-	-
32	50-4420.5085	CAPITAL OUTLAY	44,417	93,523	354,620	210,091	149,000	-	46,641	99,000	(50,000)	123,000	(26,000)	28,600	35,000	37,200	42,000
33		SUBTOTAL POLICE	49,285	115,911	356,973	213,187	156,100	-	46,641	106,100	(50,000)	133,600	(22,500)	35,700	42,100	44,300	49,100
34		% Increase/(Decrease) from Prior Y	29%	135%	208%	-40%	-27%			-32%		-14%		-73%	18%	5%	11%
35																	
36		FIRE															
37	50-4520.5009	DEBT SERVICE - PRINCIPAL	-	-	91,915	78,073	79,502	-	78,073	79,502	-	80,957	1,455	82,439	83,947	85,483	87,048
38	50-4520.5011	DEBT SERVICE - INTEREST	-	-	-	13,841	12,413	-	13,841	12,413	-	10,958	(1,455)	9,476	7,967	6,431	4,867
39	50-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	19,644	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	50-4520.5026	MAINT & SERVICE CONTRACTS	-	31,464	-	-	-	-	-	-	-	-	-	-	-	-	-
41	50-4520.5084	CONSTRUCTION IN PROGRESS	-	11,908	-	-	-	-	-	-	-	-	-	-	-	-	-
42	50-4520.5085	CAPITAL OUTLAY	55,587	24,219	277,456	319,544	163,667	96,739	102,833	163,667	-	166,000	2,333	36,000	10,800	33,000	157,000
43		SUBTOTAL FIRE	75,232	67,591	369,371	411,458	255,582	96,739	194,747	255,582	-	257,915	2,333	127,915	102,715	124,915	248,915
44		% Increase/(Decrease) from Prior Y	-28%	-10%	446%	11%	-38%					1%		-50%	-20%	22%	99%
45																	



	W	X
1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND	
	NOTES	
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5	STATE ACCOMMODATIONS TAX FUND REVENUES	
6	ACCOMMODATION TAX-RELATED	Budget based on actual last 12 month revenues. Long-term forecast increases by 2% per year. Added revenue from the new Wild Dunes hotel in FY22.
7	ACCOMMODATION TAX-PROMO	Budget based on actual last 12 month revenues. Long-term forecast increases by 2% per year. Added revenue from the new Wild Dunes hotel in FY22.
8	MISCELLANEOUS INCOME	
9	SALE OF ASSETS	
10	INTEREST INCOME	
11		
12		
13		
14	GENERAL GOVERNMENT	
15	BANK SERVICE CHARGES	
16	WATER AND SEWER	Irrigation at Breach Inlet sign
17	NON-CAPITAL TOOLS & EQUIPMENT	Add/replace/maintain benches, etc at Carmen R Bunch and Leola Hanbury parks (\$1k), provision for marker at Hanbury park (\$2k) and provision for addition/maintenance of beach wheelchairs (\$5k)
18	ADVERTISING	
19	PROFESSIONAL SERVICES	
20	PROGRAMS/SPONSORSHIPS	Provision for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (FY21 show cancelled).
21	MISCELLANEOUS	
22	CAPITAL OUTLAY	
	TOURISM PROMOTION EXP	Includes State-mandated 30% transfer (\$826.5k) 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.
23		
24		
25		
26		
27	POLICE	
28	NON-CAPITAL TOOLS & EQUIPMENT	Body armor as needed (\$7k). FY23 includes purchase of a portable radar sign for traffic control (\$3.5k)
29	MAINT & SERVICE CONTRACTS	
30	PROFESSIONAL SERVICES	
31		
	CAPITAL OUTLAY	FY23 incls repl of 1 patrol SUV (\$45k), one license plate readers (LPR) for parking enforcement (\$60k) and repl of one low speed vehicle/LSV (\$18k). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan
32		
33		
34		
35		
36	FIRE	
37	DEBT SERVICE - PRINCIPAL	Debt service for new 75' ladder truck
38	DEBT SERVICE - INTEREST	Debt service for new 75' ladder truck
39	NON-CAPITAL TOOLS & EQUIPMENT	
40	MAINT & SERVICE CONTRACTS	
41		
	CAPITAL OUTLAY	FY23 incls repl of mobile radio repeater (only with failure-\$17k), repl 1 personal watercraft/jet ski (\$18k), repl 1 utility vehicle/ATV for beach patrol (\$22k), 25% of cost to purchase 2nd set of bunker gear for all personnel (\$34k) and 38% of new exhaust system for both stations (\$75k). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
42		
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44		
45		

	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY22 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
46	PUBLIC WORKS																
47	50-4620.5026	MAINT & SERVICE CONTRACTS	-	28,750	-	-	-	-	-	-	-	-	-	-	-	-	-
48	50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	50-4620.5079	MISCELLANEOUS	13,889	3,972	4,444	5,643	7,500	76	5,719	7,500	-	7,500	-	7,500	7,500	7,500	7,500
50	50-4620.5085	CAPITAL OUTLAY	4,661	199,605	32,068	32,420	15,000	-	32,774	15,000	-	37,000	22,000	112,000	37,600	58,400	23,400
51	SUBTOTAL PUBLIC WORKS		18,550	232,326	36,511	38,063	22,500	76	38,493	22,500	-	44,500	22,000	119,500	45,100	65,900	30,900
52	% Increase/(Decrease) from Prior Y		45%	1152%	-84%	4%	-41%					98%		169%	-62%	46%	-53%
53																	
54	RECREATION																
55	50-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,273	-	4,114	-	-	-	-	-	-	-	-	-	-	-	-
56	50-4820.5026	MAINT & SERVICE CONTRACTS	-	30,237	-	1,158	-	-	1,158	-	-	-	-	-	-	-	-
57	50-4820.5085	CAPITAL OUTLAY	39,109	(5,804)	-	-	10,000	1,036	(122)	10,000	-	112,000	102,000	43,800	14,600	31,400	265,600
58	50-4830.5092	SPECIAL ACTIVITIES	45,564	13,050	7,500	10,537	16,000	-	10,446	16,000	-	16,500	500	16,500	16,500	16,500	16,500
59	SUBTOTAL RECREATION		85,946	37,483	11,614	11,695	26,000	1,036	11,482	26,000	-	128,500	102,500	60,300	31,100	47,900	282,100
60	% Increase/(Decrease) from Prior Y		26%	-56%	-69%	1%	122%					394%		-53%	-48%	54%	489%
61																	
62	FRONT BEACH AND FRONT BEACH RESTROOMS																
63	50-5620.5020	ELECTRIC AND GAS	641	492	613	709	500	270	665	500	-	700	200	700	700	700	700
64	50-5620.5022	WATER AND SEWER	9,321	9,642	10,106	10,333	12,000	5,932	10,955	12,000	-	12,000	-	12,000	12,000	12,000	12,000
65	50-5620.5026	MAINT & SERVICE CONTRACTS	4,917	3,041	3,648	9,896	45,000	2,419	8,255	45,000	-	45,000	-	45,000	45,000	45,000	20,000
66	50-5620.5044	CLEANING/SANITARY SUPPLY	5,656	7,527	6,505	7,252	7,500	4,445	9,242	7,500	-	10,000	2,500	10,000	10,000	10,000	10,000
67	50-5620.5062	INSURANCE	5,003	5,912	6,235	7,079	7,500	4,829	7,305	7,500	-	8,100	600	8,262	8,427	8,596	8,596
68	50-5620.5065	PROFESSIONAL SERVICES	70	80	80	348	80	-	348	80	-	80	-	80	80	80	80
69	50-5620.5067	CONTRACTED SERVICES	115,853	129,715	123,175	110,735	125,000	51,629	107,658	125,000	-	125,000	-	125,000	125,000	125,000	125,000
70	50-5620.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	50-5620.5084	CONSTRUCTION IN PROGRESS	4,226	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	50-5620.5085	CAPITAL OUTLAY	388,348	57,410	-	-	70,000	-	-	70,000	-	70,000	-	70,000	170,000	70,000	175,000
73	SUBTOTAL FR BEACH RESTRMS		534,035	213,819	150,363	146,353	267,580	69,523	144,427	267,580	-	270,880	3,300	271,042	371,207	271,376	351,376
74	% Increase/(Decrease) from Prior Y		115%	-60%	-30%	-3%	83%					1%		0%	37%	-27%	29%
75																	
76	TOTAL STATE ATAX FUND EXPENDITURES		1,396,215	1,344,560	1,497,952	1,582,850	1,505,836	591,801	1,616,007	1,680,846	175,010	1,771,523	265,687	1,565,115	1,559,742	1,539,109	1,964,651
77	% Increase/(Decrease) from Prior Y		28%	-4%	11%	6%	-5%			12%		18%		-12%	0%	-1%	28%
78																	
79	NET INCOME BEFORE TRANSFERS		401,550	589,992	126,496	743,030	640,664	667,862	1,175,527	1,116,507	475,843	848,015	207,351	1,106,770	1,165,537	1,240,632	870,640
80																	
81	TRANSFERS																
82	50-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	50-3900.5901	OPERATING TRANSFERS OUT	(768,513)	(577,410)	(258,667)	(625,523)	(834,191)	(9,747)	(635,270)	(834,191)	-	(944,565)	(110,374)	(1,060,743)	(1,454,822)	(720,353)	(933,926)
84	NET TRANSFERS IN/(OUT)		(768,513)	(577,410)	(258,667)	(625,523)	(834,191)	(9,747)	(635,270)	(834,191)	-	(944,565)	(110,374)	(1,060,743)	(1,454,822)	(720,353)	(933,926)
85																	
86	NET INCOME AFTER TRANSFERS		(366,964)	12,582	(132,171)	117,507	(193,527)	658,115	540,257	282,316	475,843	(96,550)	96,977	46,027	(289,285)	520,279	(63,286)
87																	
88	ENDING FUND BALANCE		1,800,453	1,813,034	1,680,863	1,798,370	1,604,844			2,080,687		1,984,137		2,030,164	1,740,878	2,261,157	2,197,871

	W	X
1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND	
	NOTES	
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46	PUBLIC WORKS	
47	MAINT & SERVICE CONTRACTS	
48	PROFESSIONAL SERVICES	
49	MISCELLANEOUS	Annual provision for beach trash cans.
50	CAPITAL OUTLAY	FY23 incls replacement of a 2014 Ford F-150 pickup truck (\$37k). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
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53		
54	RECREATION	
55	NON-CAPITAL TOOLS & EQUIPMENT	
56		
57	CAPITAL OUTLAY	FY23 incls replacement of playground equipment and/or scoreboards if needed (\$15k), replace front beach Christmas tree (\$22k), 1/3 of cost to reconstruct outdoor basketball courts (\$50k) and 1/3 of cost to create 2 Pickleball courts. Forecast period annual amts = 20% of 10 Yr Cap Plan totals
58	SPECIAL ACTIVITIES	Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,500).
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62	FRONT BEACH AND FRONT BEACH RESTROOMS	
63	ELECTRIC AND GAS	
64	WATER AND SEWER	Includes outside showers
65	MAINT & SERVICE CONTRACTS	Includes \$20,000 for maintenance of public restrooms and \$25,000 to rehab approx 250 Lft of white fencing in front beach areas (FY23-FY26).
66	CLEANING/SANITARY SUPPLY	Supplies for front beach restrooms
67	INSURANCE	
68	PROFESSIONAL SERVICES	Backflow tests
69	CONTRACTED SERVICES	Includes \$40k for year-round cleaning and maintenance of public restrooms and \$85k year-round business district (on street) & beach trash collection. Cost of PT attendant (\$23k) is now included in the General Fund, but offset by a Transfer In from the State Atax Fund.
70	MISCELLANEOUS	
71	CONSTRUCTION IN PROGRESS	
72	CAPITAL OUTLAY	FY23 - FY26 includes \$70k per year to repair 4500 linear ft of sidewalks on Ocean Blvd between 10th and 14th (1/5 or 900 linear ft per year). Resurface Citiy-owned parts of Ocean Blvd in FY25(\$100k) and repl irrigation system in FY27(\$175k).
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81	TRANSFERS	
82	OPERATING TRANSFERS IN	
83	OPERATING TRANSFERS OUT	Incls xfers to Gen Fund for 2 firefighters (\$161k), 1 police officer (\$82k), 100% of BSOs (\$103k), Police OT (\$20k), and Front Beach restroom attendant (\$24k). Also includes 75% of annual debt svc on Marina dock bond (\$250k), Marina maintenance (\$50k) and Beach Run sponsorship (\$3k). FY23 Incls transfers to Marina fund (\$200k) for 50% of improves to the T-dock on the ICW and \$50k for Marina green space. FY24 incls \$352k for approx 21% of new public dock. \$750k in FY25 for 50% of Marina dredging and \$225k in FY27 for 50% of bulkhead recoating if necessary.
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	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS BEACH MAINTENANCE AND PRESERVATION BUDGET															
2	GL Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY22 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
3																	
4	REVENUES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)																
5	55-3450.4028	DONATIONS OF CASH	5,033,265	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	55-3450.4111	GRANT REVENUE	6,891,939	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	55-3500.4505	INTEREST	51,555	1,800	-	-	-	-	-	-	-	-	-	-	-	-	-
8	57-3500.4505	INTEREST INCOME	3,231	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	58-3450.4105	BEACH PRESERVATION FEE	1,069,429	1,042,551	863,187	1,318,141	1,264,663	852,720	1,619,206	1,560,000	295,337	1,543,000	278,337	1,623,024	1,655,484	1,688,594	1,722,366
10	58-3450.4111	GRANT INCOME	-	121,236	-	-	-	-	-	-	-	-	-	-	-	-	-
11	58-3500.4505	INTEREST INCOME	23,869	32,141	43,953	6,892	10,000	2,661	5,000	2,700	(7,300)	2,700	(7,300)	2,700	2,700	2,700	2,700
12	TOTAL REVENUES		13,073,287	1,197,728	907,140	1,325,033	1,274,663	855,381	1,624,205	1,562,700	288,037	1,545,700	271,037	1,625,724	1,658,184	1,691,294	1,725,066
13																	
14	EXPENDITURES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)																
15	55-4120.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	55-4120.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	55-4120.5013	BANK SERVICE CHARGES	112	24	-	-	-	-	-	-	-	-	-	-	-	-	-
18	55-4120.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	55-4120.5065	PROFESSIONAL SERVICES	4,914	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	55-4120.5087	BEACH NOURISHMENT	13,876,199	21,213	-	-	-	-	-	-	-	-	-	-	-	-	-
21	57-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	58-4120.5013	B BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	58-4120.5026	B MAINT & SERVICE CONTRACTS	-	21,457	-	-	25,000	5,150	5,150	25,000	-	25,000	-	25,000	25,000	25,000	25,000
24	58-4120.5065	B PROFESSIONAL SERVICES	-	21,189	72,712	23,215	110,000	26,851	44,625	110,000	-	104,662	(5,338)	769,914	60,000	60,000	80,000
25	58-4120.5085	B CAPITAL OUTLAY	275,000	-	-	-	250,000	-	-	250,000	-	285,000	35,000	285,000	285,000	285,000	285,000
26	58-4120.5087	B BEACH NOURISHMENT	-	52,732	-	-	-	-	-	-	-	-	-	-	-	-	-
27	TOTAL EXPENDITURES		14,156,226	116,615	72,712	23,215	385,000	32,001	49,775	385,000	-	414,662	29,662	1,079,914	370,000	370,000	390,000
28																	
29	NET INCOME BEFORE TRANSFERS		(1,082,938)	1,081,113	834,428	1,301,818	889,663	823,380	1,574,431	1,177,700	288,037	1,131,038	241,375	545,810	1,288,184	1,321,294	1,335,066
30																	
31	TRANSFERS																
32	55-3900.4901	OPERATING TRANSFERS IN	2,150,707	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	55-3900.5901	OPERATING TRANSFERS OUT	-	(226,803)	-	-	-	-	-	-	-	-	-	-	-	-	-
34	57-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	57-3900.5901	OPERATING TRANSFERS OUT	(403,640)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	58-3900.4901	OPERATING TRANSFERS IN	(1,747,068)	226,803	-	-	-	-	-	-	-	-	-	-	-	-	-
37	NET TRANSFERS IN/(OUT)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38																	
39	NET INCOME AFTER TRANSFERS		(1,082,938)	1,081,113	834,428	1,301,818	889,663	823,380	1,574,431	1,177,700	288,037	1,131,038	241,375	545,810	1,288,184	1,321,294	1,335,066
40																	
41	ENDING FUND BALANCE		1,538,654	2,619,767	3,454,195	4,756,013	5,645,676			5,933,713		7,064,751		7,610,561	8,898,746	10,220,040	11,555,106

	W	X
1	CITY OF ISLE OF PALMS BEACH MAINTENANCE AND PRESERVATION BUDGET	
2	NOTES	
3		
4		
5	DONATIONS OF CASH	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now hold all Beach funds.
6	GRANT REVENUE	
7	INTEREST	
8	INTEREST INCOME	Beach Maintenance Fund closed and replaced with Beach Preservation Fee Fund #58
9	BEACH PRESERVATION FEE	Based on actual last 12 month revenues. Long-term forecast increases by 2% per year. Added revenue from the new Wild Dunes hotel in FY22.
10	-	
11	INTEREST INCOME	
12		
13		
14	EXPENDITURES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)	
15	DEBT SERVICE - PRINCIPAL	
16	DEBT SERVICE - INTEREST	
17	BANK SERVICE CHARGES	
18	MAINT & SERVICE CONTRACTS	
19	PROFESSIONAL SERVICES	
20	BEACH NOURISHMENT	
21	PROFESSIONAL SERVICES	
22	BANK SERVICE CHARGES	
23	MAINT & SERVICE CONTRACTS	Matching fund provision for dune vegetation planting program
24	PROFESSIONAL SERVICES	In FY23-FY27, ongoing monitoring of entire shoreline (\$55-60k), rebudget feasibility study related to a Breach Inlet (\$30k) and Sea Level Rise Adaptation Plan (\$20k). In FY24, \$700k for potential design of next off-shore proj and \$15k for permit required post-proj monitoring.
25	CAPITAL OUTLAY	\$250k per year to repair/replace/add beach walkovers to include improved handicapped access. Includes mobi-mat material for beach accesses as needed.
26	BEACH NOURISHMENT	
27		
28		
29		
30		
31	TRANSFERS	
32	OPERATING TRANSFERS IN	
33	OPERATING TRANSFERS OUT	
34	OPERATING TRANSFERS IN	
35	OPERATING TRANSFERS OUT	
36	OPERATING TRANSFERS OUT	
37		
38		
39		
40		
41		

	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET															
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD As Of	Jan-Dec	FORECAST	INCREASE/ (DECR)		INCREASE/ (DECREASE)	FORECAST	FORECAST	FORECAST	FORECAST
			FY18	FY19	FY20	FY21	FY22	12/31/2021	2021	FY22	FROM FY22	BUDGET FY23	FROM FY22	FY24	FY25	FY26	FY27
								(6 MOS)	(12 MOS)		BUDGET		BUDGET				
2	GL Number	Description															
5	DISASTER RECOVERY FUND REVENUES																
6	60-3450.4111	GRANT INCOME	343,817	90,219	119,697	11,371	-	39,899	51,270	-	-	-	-	-	-	-	-
7	60-3500.4501	MISCELLANEOUS	(3,863)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	60-3500.4505	INTEREST INCOME	29,662	52,915	44,441	5,379	10,000	1,598	3,277	3,300	(6,700)	3,300	(6,700)	3,300	3,300	3,300	3,300
9	TOTAL REVENUES		369,615	143,134	164,138	16,750	10,000	41,497	54,547	3,300	(6,700)	3,300	(6,700)	3,300	3,300	3,300	3,300
10	% Increase/(Decrease) from Prior Y		109%	-61%	15%	-90%	-40%			-67%		-67%					
11																	
12	DISASTER RECOVERY FUND EXPENDITURES																
13	60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	60-4120.5045	STORM PREPARATION/CLEANUP	355,354	21,341	38,890	-	10,000	-	-	10,000	-	10,000	-	10,000	10,000	10,000	10,000
15	60-4120.5058	HURRICANE BUILDING COSTS	403	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	60-4120.5065	PROFESSIONAL SERVICES	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-
17	60-4120.5079	MISCELLANEOUS	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL EXPENDITURES		355,757	26,341	43,890	-	10,000	-	-	10,000	-	10,000	-	10,000	10,000	10,000	10,000
19	% Increase/(Decrease) from Prior Y		76%	-93%	67%	-100%											
20																	
21	60-3900.4901	OPERATING TRANSFERS IN	-	100,000	91,032	-	-	-	-	-	-	-	-	-	-	-	-
22																	
23	DISASTER RECOVERY NET INCOME AFTER TRANSFERS																
24			13,858	216,793	211,280	16,750	-	41,497	54,547	(6,700)	(6,700)	(6,700)	(6,700)	(6,700)	(6,700)	(6,700)	(6,700)
25																	
26	ENDING FUND BALANCE		2,381,585	2,598,378	2,809,658	2,826,408	2,826,408			2,819,708		2,813,008		2,806,308	2,799,608	2,792,908	2,786,208
27																	
28																	
29																	
30																	
31	FIRE DEPARTMENT 1% REVENUES																
32	40-3450.4120	VFD 1% REBATE	148,224	142,608	143,385	156,526	150,000	163,416	163,416	163,416	13,416	160,000	10,000	160,000	160,000	160,000	160,000
33	40-3500.4505	INTEREST INCOME	20	679	1,134	29	200	14	23	25	(175)	25	(175)	25	25	25	25
34	TOTAL FIRE DEPT 1% REVENUES		148,244	143,287	144,519	156,556	150,200	163,430	163,439	163,441	13,241	160,025	9,825	160,025	160,025	160,025	160,025
35	% Increase/(Decrease) from Prior Y		-3%	-3%	1%	8%	-4%			9%		7%					
36																	
37	FIRE DEPARTMENT 1% EXPENDITURES																
38	40-4520.5013	BANK SERVICE CHARGES	48	68	68	48	70	24	48	70	-	70	-	70	70	70	70
39	40-4520.5014	MEMBERSHIP AND DUES	4,381	5,693	5,817	-	6,000	-	-	6,000	-	6,000	-	6,000	6,000	6,000	6,000
40	40-4520.5021	TELEPHONE/CABLE	2,788	3,342	4,172	4,691	4,200	3,538	6,065	4,200	-	6,100	1,900	6,100	6,100	6,100	6,100
41	40-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	40-4520.5041	UNIFORMS	-	443	-	-	-	-	-	-	-	-	-	-	-	-	-
43	40-4520.5062	INSURANCE	154,097	175,592	252,565	150,605	133,450	151,380	161,505	157,000	23,550	145,855	12,405	145,855	145,855	145,855	145,855
44	40-4520.5079	MISCELLANEOUS	1,276	801	1,384	560	2,000	199	391	2,000	-	2,000	-	2,000	2,000	2,000	2,000
45	TOTAL FIRE DEPT 1% EXPENDITURES		162,590	185,939	264,006	155,904	145,720	155,141	168,009	169,270	23,550	160,025	14,305	160,025	160,025	160,025	160,025
46	% Increase/(Decrease) from Prior Y		6%	14%	42%	-41%	-7%			16%		10%					
47																	
48	FIRE DEPT 1% NET INCOME		(14,347)	(42,652)	(119,486)	652	4,480	8,289	(4,570)	(5,829)	(10,309)	-	(4,480)	-	-	-	-
49																	
50	ENDING FUND BALANCE		187,782	145,130	25,644	26,296	30,124			19,815		19,815		19,815	19,815	19,815	19,815

	W	X
1	CITY OF ISLE OF PALMS ALL OTHER FUNDS	
	NOTES	
2		
3		
5	DISASTER RECOVERY FUND REVENUES	
6	GRANT INCOME	
7	MISCELLANEOUS	
8	INTEREST INCOME	
9		
10		
11		
12	DISASTER RECOVERY FUND EXPENDITURES	
13	BANK SERVICE CHARGES	
14	STORM PREPARATION/CLEANUP	Only if needed
15	HURRICANE BUILDING COSTS	
16	PROFESSIONAL SERVICES	
17	MISCELLANEOUS	
18		
19		
20		
21		
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23		
24		
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29		
30		
31	FIRE DEPARTMENT 1% REVENUES	
32	VFD 1% REBATE	
33	INTEREST INCOME	
34		
35		
36		
37	FIRE DEPARTMENT 1% EXPENDITURES	
38	BANK SERVICE CHARGES	
39	MEMBERSHIP AND DUES	
40	TELEPHONE/CABLE	
41	NON-CAPITAL TOOLS & EQUIPMENT	
42	UNIFORMS	
43	INSURANCE	
44	MISCELLANEOUS	
45		
46		
47		
48		
49		
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	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET															
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD As Of	Jan-Dec	FORECAST	INCREASE/ (DECR)	BUDGET FY23	INCREASE/ (DECREASE)	FORECAST	FORECAST	FORECAST	FORECAST
			FY18	FY19	FY20	FY21	FY22	12/31/2021	2021	FY22	FROM FY22		FROM FY22	FY24	FY25	FY26	FY27
								(6 MOS)	(12 MOS)		BUDGET		BUDGET				
2	GL Number	Description															
3																	
74																	
75		VICTIMS FUND REVENUES															
76	64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	9,640	9,259	5,153	10,942	5,125	5,554	10,987	10,000	4,875	10,000	4,875	10,000	10,000	10,000	10,000
77	64-3500.4505	INTEREST	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	TOTAL VICTIMS FUND REVENUES		9,640	9,259	5,153	10,942	5,125	5,554	10,987	10,000	4,875	10,000	4,875	10,000	10,000	10,000	10,000
79	% Increase/(Decrease) from Prior Y		-9%	-4%	-44%	112%	-53%			95%		95%					
80																	
81		VICTIMS FUND EXPENDITURES															
82	64-4420.5010	PRINT AND OFFICE SUPPLIES	371	-	8	326	200	78	78	200	-	200	-	200	200	200	200
83	64-4420.5013	BANK SERVICE CHARGES	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	64-4420.5014	MEMBERSHIP AND DUES	-	50	25	5	50	-	-	50	-	50	-	50	50	50	50
85	64-4420.5021	TELEPHONE/CABLE	507	577	495	520	2,600	263	523	2,600	-	2,600	-	2,600	2,600	2,600	2,600
86	64-4420.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	64-4420.5064	EMPLOYEE TRAINING	489	1,067	513	199	1,000	-	199	1,000	-	1,000	-	1,000	1,000	1,000	1,000
88	64-4420.5079	MISCELLANEOUS	-	-	3,314	375	2,000	218	218	2,000	-	2,000	-	2,000	2,000	2,000	2,000
89	TOTAL VICTIMS FUND EXPENDITURES		1,383	1,694	4,355	1,424	5,850	560	1,019	5,850	-	5,850	-	5,850	5,850	5,850	5,850
90	% Increase/(Decrease) from Prior Y		-49%	22%	157%	-67%	311%										
91																	
92	VICTIMS FUND NET INCOME BEFORE TRANSFERS		8,257	7,565	797	9,518	(725)	4,995	9,968	4,150	4,875	4,150	4,875	4,150	4,150	4,150	4,150
93																	
94	60-3900.4901	OPERATING TRANSFERS IN	-	12,921	-	-	-	-	-	-	-	-	-	-	-	-	-
95	64-3900.5901	OPERATING TRANSFERS OUT	(14,000)	-	-	-	(3,000)	-	-	(3,000)	-	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)
96																	
97	VICTIMS NET INC AFTER TRANSFERS		(5,743)	20,486	797	9,518	(3,725)	4,995	9,968	1,150	4,875	1,150	4,875	1,150	1,150	1,150	1,150
98																	
99	ENDING FUND BALANCE		7,827	28,313	29,111	38,628	25,386			30,261		31,411		32,561	33,711	34,861	36,011
100																	
121																	
122		RECREATION BUILDING FUND REVENUES															
123	68-3500.4501	MISCELLANEOUS REVENUE	13,580	16,145	13,474	6,947	15,000	16,103	17,163	15,000	-	18,750	3,750	15,000	15,000	15,000	15,000
124	68-3500.4505	INTEREST	2	380	1,318	159	630	47	96	100	(530)	100	(530)	100	100	100	100
125	TOTAL RECREATION FUND REVENUES		13,582	16,525	14,792	7,106	15,630	16,150	17,259	15,100	(530)	18,850	3,220	15,100	15,100	15,100	15,100
126	% Increase/(Decrease) from Prior Y		-9%	22%	-10%	-52%	120%			-3%		21%		-20%			
127																	
128		RECREATION BUILDING FUND EXPENDITURES															
129	68-4820.5013	BANK SERVICE CHARGES	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	68-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	2,000	2,000	-	-	-	-
131	68-4820.5065	PROFESSIONAL SERVICES	12,237	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	68-4820.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	68-4830.5092	SPECIAL ACTIVITIES	10,631	13,238	5,168	4,015	15,000	6,008	7,907	15,000	-	15,000	-	15,000	15,000	15,000	15,000
134	TOTAL RECREATION FUND EXPENDITURES		22,885	13,238	5,168	4,015	15,000	6,008	7,907	15,000	-	17,000	2,000	15,000	15,000	15,000	15,000
135	% Increase/(Decrease) from Prior Y		27%	-42%	-61%	-22%	274%					13%		-12%			
136																	
137	68-3900.4901	OPERATING TRANSFERS IN	3,000	3,000	3,000	3,000	3,000	-	3,000	3,000	-	3,000	-	3,000	3,000	3,000	3,000
138																	
139	REC BUILDING FUND NET INCOME		(6,303)	6,287	12,624	6,091	3,630	10,142	12,352	3,100	(530)	4,850	1,220	3,100	3,100	3,100	3,100
140																	
141	ENDING FUND BALANCE		65,333	71,619	84,244	90,334	87,874			87,344		92,194		95,294	98,394	101,494	104,594



	W	X
1	CITY OF ISLE OF PALMS <b>ALL OTHER FUNDS</b>	
	NOTES	
2		
3		
74		
75	VICTIMS FUND REVENUES	
76	COURT ASSESSMENTS FOR VICTIMS	Charleston County reduced distributions in FY20 due to Covid; however, going forward a contract is in place calling for a pass-through of 20% of County-imposed Atax generated on the Isle of Palms.
77	INTEREST	
78		
79		
80		
81	VICTIMS FUND EXPENDITURES	
82	PRINT AND OFFICE SUPPLIES	
83	BANK SERVICE CHARGES	
84	MEMBERSHIP AND DUES	
85	TELEPHONE/CABLE	
86	UNIFORMS	
87	EMPLOYEE TRAINING	
88		
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90		
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93		
94		
95	OPERATING TRANSFERS OUT	Transfers out to General Fund to support payroll costs of part-time victims advocate in the Police Dept
96		
97		
98		
99		
100		
121		
122	RECREATION BUILDING FUND REVENUES	
123	MISCELLANEOUS REVENUE	Includes \$15k for Beach Run registration fees and \$3.7k for engraved paver donations
124	INTEREST	
125		
126		
127		
128	RECREATION BUILDING FUND EXPENDITURES	
129	BANK SERVICE CHARGES	
130	MAINT & SERVICE CONTRACTS	Expense related to engraving pavers at Rec Dept. Fully offset by donation revenue.
131	PROFESSIONAL SERVICES	
132	CAPITAL OUTLAY	
133	SPECIAL ACTIVITIES	Expenses related to IOP Beach Run
134		
135		
136		
137	OPERATING TRANSFERS IN	Transfer in from State Atax fund to sponsor IOP Beach Run
138		
139		
140		
141		

	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET															
2	GL Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY22 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
5		MARINA REVENUES															
6	90-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	90-3500.4501	MISCELLANEOUS INCOME	(15,791)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	90-3500.4505	INTEREST INCOME	8,993	15,102	9,262	2,912	5,000	1,118	3,410	3,400	(1,600)	3,400	(1,600)	3,400	3,400	3,400	3,400
9	90-3600.4610	MARINA STORE LEASE INCOME	76,064	77,840	75,105	87,091	79,965	47,915	94,203	82,016	2,051	83,656	3,691	85,329	87,036	88,777	90,552
10	90-3600.4620	MARINA OPERATIONS LEASE INCOM	169,929	173,766	137,556	180,595	183,449	116,765	189,564	184,551	1,102	188,242	4,793	192,007	195,847	199,764	203,759
11	90-3600.4630	MARINA RESTAURANT LEASE INCOM	147,041	142,332	54,117	60,355	91,667	-	60,355	45,875	(45,792)	139,292	47,625	102,071	119,113	137,495	147,245
12	90-3600.4660	MARINA WAVERUNNER LEASE INCC	22,119	22,548	23,082	23,805	-	12,000	30,000	-	-	-	-	-	-	-	-
13																	
14		TOTAL REVENUES	408,355	431,588	299,122	354,758	360,081	177,798	377,531	315,842	(44,238)	414,591	54,510	382,808	405,396	429,435	444,956
15		% Increase/(Decrease) from Prior Y	-5%	6%	-31%	19%	2%			-12%		15%		-8%	6%	6%	4%
16																	
17		MARINA GENERAL & ADMINISTRATIVE															
18	90-6120.5011	DEBT SERVICE - INTEREST	8,265	3,045	-	46,583	86,227	43,114	89,696	86,227	-	80,892	(5,335)	75,427	69,854	64,152	58,342
19	90-6120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	90-6120.5022	WATER AND SEWER	360	360	384	1,989	400	207	2,003	400	-	2,000	1,600	2,000	2,000	2,000	2,000
21	90-6120.5026	MAINT & SERVICE CONTRACTS	11,730	7,233	13,935	25,182	26,251	26,251	31,227	26,251	-	50,000	23,749	50,000	1,550,000	50,000	50,000
22	90-6120.5061	ADVERTISING	1,808	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	90-6120.5065	PROFESSIONAL SERVICES	51,296	51,776	46,501	332,710	81,000	63,180	136,457	81,000	-	82,000	1,000	20,000	20,000	20,000	20,000
24	90-6120.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	7,200	7,200	7,200	7,200	7,200	7,200
25		SUBTOTAL	73,459	62,413	60,820	406,463	193,879	132,751	259,384	193,879	-	222,092	28,213	154,627	1,649,054	143,352	137,542
26		% Increase/(Decrease) from Prior Y	-30%	-15%	-3%	568%	-52%					15%		-30%	966%	-91%	-4%
27																	
28		MARINA STORE															
29	90-6220.5022	WATER AND SEWER	300	300	300	300	300	320	320	300	-	300	-	300	300	300	300
30	90-6220.5026	MAINT & SERVICE CONTRACTS	2,340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	90-6220.5030	DEPRECIATION	9,539	6,000	6,000	7,610	6,000	3,939	8,548	6,000	-	7,610	1,610	7,610	7,610	7,610	7,610
32	90-6220.5062	INSURANCE	2,426	-	688	931	600	-	931	600	-	600	-	612	624	637	637
33	90-6220.5065	PROFESSIONAL SERVICES	470	480	480	80	500	-	80	500	-	500	-	500	500	500	500
34	90-6220.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35		SUBTOTAL	15,075	6,780	7,468	8,920	7,400	4,259	9,879	7,400	-	9,010	1,610	9,022	9,034	9,047	9,047
36		% Increase/(Decrease) from Prior Y	-22%	-55%	10%	19%	-17%					22%		0%	0%	0%	
37																	
38		MARINA OPERATIONS															
39	90-6420.5026	MAINT & SERVICE CONTRACTS	-	35,668	-	698,367	-	-	695,773	-	-	-	-	-	-	-	450,000
40	90-6420.5030	DEPRECIATION	94,648	121,820	122,628	122,628	236,820	61,381	123,099	236,820	-	237,630	810	237,630	237,630	237,630	237,630
41	90-6420.5061	ADVERTISING	4,385	4,800	-	5,000	5,000	-	5,000	5,000	-	5,000	-	5,000	5,000	5,000	5,000
42	90-6420.5062	INSURANCE	58,264	66,136	74,407	16,829	172,000	104,489	113,958	172,000	-	191,000	19,000	194,820	198,716	202,691	202,691
43	90-6420.5065	PROFESSIONAL SERVICES	1,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	90-6420.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45		SUBTOTAL	158,897	228,424	197,035	842,823	413,820	165,870	937,829	413,820	-	433,630	19,810	437,450	441,346	445,321	895,321
46		% Increase/(Decrease) from Prior Y	-9%	44%	-14%	328%	-51%					5%		1%	1%	1%	101%
47																	

	W	X
1	CITY OF ISLE OF PALMS <b>MARINA ENTERPRISE FUND BUDGET</b>	
2	NOTES	
3		
5	<b>MARINA REVENUES</b>	
6	GRANT INCOME	
7	MISCELLANEOUS INCOME	
8	INTEREST INCOME	
9	MARINA STORE LEASE INCOME	Forecast assumes 2% annual CPI adjustment, but no add'l rent .
10	MARINA OPERATIONS LEASE INCOM	Forecast assumes 2% annual CPI adjustment, but no add'l rent.
11	MARINA RESTAURANT LEASE INCOM	Assume additional rent (for gross revenues >\$5M) begins in FY24. Also includes estimated rent reductions for additional parking reimbursement.
12	MARINA WAVERUNNER LEASE INCOI	
13		
14		
15		
16		
17	<b>MARINA GENERAL &amp; ADMINISTRATIVE</b>	
18	DEBT SERVICE - INTEREST	Includes interest expense on \$4.3 million bond for dock replacement. Marina debt service is funded 75% with State Atax and 25% from the Marina.
19	BANK SERVICE CHARGES	
20	WATER AND SEWER	Irrigation around sign
21	MAINT & SERVICE CONTRACTS	Marina maintenance contingency. Approx .6% of insured boat ramp, bulkhead and dock value. FY25 includes \$1.5 million dredging project paid with transfers in from Tourism Funds
22	ADVERTISING	
23	PROFESSIONAL SERVICES	Legal fees (\$10k), UST tank tests (\$2k) and provision for tenant financial statement review (\$20k). FY23 includes \$50k for permitting of future dredging project. Permits can take up to 2 years to secure.
24	MISCELLANEOUS	Provision for resident eco-tour outings
25		
26		
27		
28	<b>MARINA STORE</b>	
29	WATER AND SEWER	Annual fireline charge
30	MAINT & SERVICE CONTRACTS	
31	DEPRECIATION	
32	INSURANCE	Underground storage tank insurance on (2) fuel tanks. Tenant pays for property, liability and flood coverage.
33	PROFESSIONAL SERVICES	DHEC underground storage tank fees
34	MISCELLANEOUS	
35		
36		
37		
38	<b>MARINA OPERATIONS</b>	
39	MAINT & SERVICE CONTRACTS	\$450,000 for bulkhead recoating in FY27
40	DEPRECIATION	Includes depreciation on new docks starting in FY21.
41	ADVERTISING	
42	INSURANCE	Includes property and liability for the ramp & bulkhead (\$21k), very rough estimate of cost of coverage on new docks (\$150k) and underground storage tank insurance on (2) fuel tanks (\$1k). Assume 2% annual increase during forecast period.
43	PROFESSIONAL SERVICES	
44	MISCELLANEOUS	
45		
46		
47		

	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	1ST READING	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET															
2	GL Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGET FY22	YTD As Of 12/31/2021 (6 MOS)	Jan-Dec 2021 (12 MOS)	FORECAST FY22	INCREASE/ (DECR) FROM FY22 BUDGET	BUDGET FY23	INCREASE/ (DECREASE) FROM FY22 BUDGET	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
48		MARINA RESTAURANT															
49	90-6520.5020	ELECTRIC AND GAS	-	-	75	161	-	-	-	-	-	-	-	-	-	-	-
50	90-6520.5022	WATER AND SEWER	-	-	1,023	1,650	-	-	-	-	-	-	-	-	-	-	-
51	90-6520.5026	MAINT & SERVICE CONTRACTS	350	440	5,843	-	20,000	43,030	43,030	20,000	-	-	(20,000)	-	-	-	-
52	90-6520.5030	DEPRECIATION	5,250	5,250	5,250	5,250	5,250	2,625	5,250	5,250	-	5,250	-	5,250	5,250	5,250	5,250
53	90-6520.5062	INSURANCE	13,845	15,003	26,751	24,942	25,500	-	24,942	25,500	-	25,500	-	26,010	26,530	27,061	27,061
54	90-6520.5065	PROFESSIONAL SERVICES	175	200	200	200	12,200	-	200	12,200	-	12,200	-	200	200	200	200
55	90-6520.5070	BAD DEBT EXPENSE	-	-	30,000	(30,000)	-	-	(30,000)	-	-	-	-	-	-	-	-
56	90-6520.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57		SUBTOTAL	19,620	20,893	69,142	2,202	62,950	45,655	43,422	62,950	-	42,950	(20,000)	31,460	31,980	32,511	32,511
58		% Increase/(Decrease) from Prior Y	-4%	6%	231%	-97%	2758%					-32%		-27%	2%	2%	
59																	
60		MARINA WATERSPORTS/PUBLIC DOCK															
61	90-6820.5026	MAINT & SERVICE CONTRACTS	-	-	9,500	15,499	-	-	15,499	-	-	100,000	100,000	-	-	-	-
62	90-6820.5030	DEPRECIATION	23,576	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	90-6820.5062	INSURANCE	-	-	-	10,508	11,000	-	10,508	11,000	-	11,000	-	11,220	11,444	11,673	11,673
64		SUBTOTAL	23,576	-	9,500	26,008	11,000	-	26,008	11,000	-	111,000	100,000	11,220	11,444	11,673	11,673
65		% Increase/(Decrease) from Prior Y		-100%		174%	-58%					909%		-90%	2%	2%	
66																	
67		TOTAL MARINA EXPENSES	290,628	318,510	343,965	1,286,417	689,049	348,535	1,276,522	689,049	-	818,682	129,633	643,779	2,142,860	641,904	1,086,093
68		% Increase/(Decrease) from Prior Y	-15%	10%	8%	274%	-46%					19%		-21%	233%	-70%	69%
69																	
70		NET INCOME BEFORE TRANSFERS	117,728	113,078	(44,843)	(931,659)	(328,968)	(170,737)	(898,991)	(373,206)	(44,238)	(404,091)	(75,123)	(260,972)	(1,737,464)	(212,468)	(641,137)
71																	
72		TRANSFERS															
73	90-3900.4901	OPERATING TRANSFERS IN	436,176	417,913	53,454	249,770	449,920	-	249,770	449,920	-	800,419	350,499	2,003,398	1,800,391	299,864	750,007
74																	
75		NET INCOME AFTER TRANSFERS	553,904	530,991	8,611	(681,889)	120,952	(170,737)	(649,221)	76,714	(44,238)	396,328	275,376	1,742,426	62,927	87,396	108,870
76																	
77		ENDING NET POSITION	6,099,772	6,630,764	6,639,374	5,957,485	6,078,437			6,034,199		6,430,527		8,172,953	8,235,880	8,323,276	8,432,146
78		ENDING CASH BALANCE	749,097	594,738	559,190	2,868,546				1,226,409		1,372,726		1,404,349	1,453,766	1,522,652	1,607,012
80		Source of Transfer In	State Atax				SAtax (\$229k)			SAtax (\$229k)		State Atax		State Atax	State Atax	State Atax	State Atax
81							Htax (\$207k)			Htax (\$207k)							
83		CASH BALANCE	749,096														
84		ESTIMATE FUTURE CASH BALANCES:															
85		BEGINNING CASH								2,868,546		1,226,409		1,372,726	1,404,349	1,453,766	1,522,652
86		ADD NET INCOME								(373,206)		(404,091)		(260,972)	(1,737,464)	(212,468)	(641,137)
87		ADD TRANSFERS IN								449,920		800,419		2,003,398	1,800,391	299,864	750,007
88		ADD NON-CASH DEPRECIATION								248,070		250,490		250,490	250,490	250,490	250,490
89		ADD DEBT PROCEEDS								-		-					
90		LESS CAPITAL ADDS NOT IN EXPENSE (Morgan Creek docks repl in FY21-22 and new Public Dock docks in FY22-23)								(1,719,921)		(97,500)		(1,703,294)			
91		LESS CAPITAL ADDS NOT IN EXPENSE (rebudget Public Greenspace)										(150,000)					
92		LESS BOND PRINCIPAL PAYMENT NOT INCLUDED IN EXPENSE								(247,000)		(253,000)		(258,000)	(264,000)	(269,000)	(275,000)
93		ENDING CASH								1,226,409		1,372,726		1,404,349	1,453,766	1,522,652	1,607,012
94																	
95																	

	W	X
1	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET	
2	NOTES	
3		
48	MARINA RESTAURANT	
49	ELECTRIC AND GAS	
50	WATER AND SEWER	
51	MAINT & SERVICE CONTRACTS	
52	DEPRECIATION	
53	INSURANCE	Portion of dock insurance attributable to restaurant docks. Assume 2% annual increase during forecast period. Tenant pays for property, liability and flood coverage.
54	PROFESSIONAL SERVICES	Backflow tests. Includes \$12,000 for a third party inspector of the restaurant renovations to be completed by the tenant.
55	BAD DEBT EXPENSE	
56	MISCELLANEOUS	
57		
58		
59		
60	MARINA WATERSPORTS	
61	MAINT & SERVICE CONTRACTS	Complete improvements to green space surrounding new public dock.
62	DEPRECIATION	
63	INSURANCE	Beginning in FY21, 9% of total dock insurance is allocated to the watersports operating. This is the pro-rata share based on linear feet of dock.
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65		
66		
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68		
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71		
72	TRANSFERS	
73	OPERATING TRANSFERS IN	Incls annual transfers to Marina from State Atax Fund for 75% of total annual P&I payments (\$250k) & maintenance (\$50k). In FY23, transfers in of \$400,000 from tourism funds for 100% of the improvements to the T-Dock on the ICW and \$50k each from Muni & State Atax for green space. In FY24, \$1M transfer in from Cap Projects Fund (ARP funding) and \$703k from tourism funds to construct new public dock. In FY25 \$1.5M transferred from tourism funds for dredging and in FY27, \$450k for recoating the bulkhead if necessary.
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	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY23 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	1ST READING											
4				Proposed Funding Source								
5		FY23		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8												
9	General Government											
10												
11	Capital Purchases											
12	Replace HVAC units (only with failure)	10,000			10,000							10,000
13	Complete Council Chamber AV Project	28,000			28,000							28,000
14	FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds	620,000			620,000							620,000
15	Repl Admin & Mayor's old MTS radios w/ APX for County-wide consistency	6,000			6,000							6,000
16		664,000		-	664,000	-	-	-	-	-	-	664,000
17												
18	Facilities Maintenance											
19	Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building	12,163			12,163							12,163
20												
21		12,163		-	12,163	-	-	-	-	-	-	12,163
22												
23	Assign Fund Balance for City-wide Maintenance											
24												
25	Grand Total General Government	676,163		-	676,163	-	-	-	-	-	-	676,163
26												
27												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY23 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	1ST READING											
4				Proposed Funding Source								
5		FY23		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
28	Police Department											
29												
30	Capital Purchases											
31	Replace patrol SUVs (3 in FY23)	135,000			45,000	45,000		45,000				135,000
32	Replace low speed vehicles (LSVs) for parking mgt	18,000						18,000				18,000
33	Two License Plate Reader (LPRs) for mobile parking enforcement	120,000				60,000		60,000				120,000
34	Replace Front Beach surveillance system (approx 7 cameras + computer server)	35,000					35,000					35,000
35	Replace recording equipment (tie in with outside surveillance sys)	30,000					30,000					30,000
36	Replace computer server (3-year replacement) w/ backup sys	27,500			27,500							27,500
37	Replace 7 traffic counters located at Connector & Breach Inlet	25,000					25,000					25,000
38	Refurbish PSB Fitness Room (split w/ Fire Dept). Available to all City employees	25,000			25,000							25,000
39	De-escalation & Use of Force training simulation sys (software & hardware)	15,000					15,000					15,000
40		430,500		-	97,500	105,000	105,000	123,000	-	-	-	430,500
41												
42	Facilities Maintenance											
43	Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire.	62,500			62,500							62,500
44		62,500		-	62,500	-	-	-	-	-	-	62,500
45												
46												
47	Grand Total Police Department	493,000		-	160,000	105,000	105,000	123,000	-	-	-	493,000
48												
49												
50												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY23 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	1ST READING											
4				Proposed Funding Source								
5		FY23		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
51	Fire Department											
52												
53	Capital Purchases											
54	Replace 2014 Ford F-150	42,000					42,000					42,000
55	Replace 2010 Ford F-150 (rebudget fr FY22)	45,000				45,000						45,000
56	Replace 2008 Ford F-250 (new Chief's truck including radio & equipment) (rebudget fr FY22)	70,000			70,000							70,000
57	2 Mobile radio repeaters (one per ladder truck - only w/failure)	17,000						17,000				17,000
58	Replace personal watercraft	18,000						18,000				18,000
59	RAD-57 medical monitor for carbon monoxide & oxygen (only w/failure)	6,000			6,000							6,000
60	Repl all terrain veh (ATVs) for beach patrol	22,000						22,000				22,000
61	Repl 1 of 3 ATVs with a small pickup-gives more flexibility in response and longevity of equipment	28,000					28,000					28,000
62	Replace light tower on Eng 1001 (Sta1 pumper)	16,500			16,500							16,500
63	2nd set of bunker gear (protective helmet, flash hood, coat, pants, boots & gloves) for all personnel (\$4000*34). Approx 10-yr life	136,000			34,000	34,000	34,000	34,000				136,000
64	2 bunker gear dryers - one for each station	20,000					20,000					20,000
65	Repl foam setup equipment (eductors and nozzels - 1 set for ea station)	12,500					12,500					12,500
66	Exhaust system for both stations, may be 75% offset by grant	200,000			50,000	75,000		75,000				200,000
67	Refurbish PSB (split w/ PD) and FS2 Fitness Rooms. Available to all City employees	50,000			50,000							50,000
68	Replace HVAC units (2 Stations - only with failure)	15,000			15,000							15,000
69												
70		698,000		-	241,500	154,000	136,500	166,000	-	-	-	698,000
71	Facilities Maintenance											
72	Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire.	117,183			117,183							117,183
73												
74		117,183		-	117,183	-	-	-	-	-	-	117,183
75					-							
76	Grand Total Fire Department	815,183		-	358,683	154,000	136,500	166,000	-	-	-	815,183
77												
78												



	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY23 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	1ST READING											
4				Proposed Funding Source								
5		FY23		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
79	Public Works Department											
80												
81	Capital Purchases											
82	Replace 2014 F150 4x4	37,000						37,000				37,000
83	Purchase a used aerial boom lift for holiday lights and building maint	25,000					25,000					25,000
84	Purchase surveying equipment for in-house drainage maintenance	20,000					20,000					20,000
85	Provision for relocation or improvements to Front Beach Compactor	100,000					100,000					100,000
86	Undergrounding of electric lines, 21st Ave, 50% of \$60,000	32,500			16,250	16,250						32,500
87		214,500		-	16,250	16,250	145,000	37,000	-	-	-	214,500
88												
89	Facilities Maintenance											
90	Building maintenance contingency - per PWD Director, the major components of the Hill Report will be addressed in FY19. Calculated as 1% of Public Wks Building insured value.	14,191			14,191							14,191
91		14,191		-	14,191	-	-	-	-	-	-	14,191
92												
93	Drainage											
94	General drainage contingency for small projects	100,000			100,000							100,000
95	Develop Comprehensive Drainage Plan	200,000				200,000						200,000
96	Provision for future drainage projs identified by Comp Drainage Plan	500,000			250,000	250,000						500,000
97	Repeat drainage work based on 3-year maintenance rotation	198,668				198,668						198,668
98	Phase 3 Drainage construction, incl Waterway Blvd multi-use path	2,596,000			2,596,000							2,596,000
99												
100		3,594,668		-	2,946,000	648,668	-	-	-	-	-	3,594,668
101												
102												
103	Grand Total Public Works Department	3,823,360		-	2,976,442	664,918	145,000	37,000	-	-	-	3,823,360

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY23 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	1ST READING											
4				Proposed Funding Source								
5		FY23		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
105	Building Department											
107	Capital Outlay											
108	Replace HVAC units (only with failure)	10,000			10,000							10,000
109												
110	Facilities Maintenance											
111	Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building	12,163			12,163							12,163
112												
113	Grand Total Building Department	22,163		-	22,163	-	-	-	-	-	-	22,163
115												
116	Recreation Department											
118	Capital Outlay											
119	Add/Repl playground or outside scoreboard equip (only with failure)	15,000						15,000				15,000
120	Upgrade AV system in Magnolia/Palmetto rooms for better livestreaming	20,000			20,000							20,000
121	Replace HVAC as needed (approx 15 total units)	25,000			25,000							25,000
122	Replace Toro Groomer	15,000				15,000						15,000
123	Replace water fountains with bottle fillers	6,000					6,000					6,000
124	Construct platform and install old PSB generator at Rec Center	20,000			20,000							20,000
125	John Deere Z-TRAK mower	14,000					14,000					14,000
126	Replace Christmas Tree for Front Beach area	22,000						22,000				22,000
127	Repl lighting fixtures in Gym, Magnolia & Palmetto rooms w/ LED	15,000			15,000							15,000
128	Reconstruct and reconfigure Outdoor Basketball Courts	150,000			25,000	25,000	50,000	50,000				150,000
129	Renovate existing concrete pad between ballfields on 27th Ave to accommodate 2 Pickleball Courts	75,000				25,000	25,000	25,000				75,000
130	Replace flooring in Gym restrooms, Minnow & Tadpole rooms	16,000			16,000							16,000
131		393,000		-	121,000	65,000	95,000	112,000	-	-	-	393,000
132	Facilities Maintenance	-										
133	1% of Rec Dept insured value = \$67,189; however, since Rec Dept has maint staff only budget .5%.	37,725			37,725							37,725
134	Subtotal Facilities Maintenance	37,725		-	37,725	-	-	-	-	-	-	37,725
135												
136	Grand Total Recreation Department	430,725		-	158,725	65,000	95,000	112,000	-	-	-	430,725

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY23 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	1ST READING											
4				Proposed Funding Source								
5		FY23		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
137												
138												
139												
140	Beaches and Front Beach Business District, including Public Restrooms, Parking Meters and Parking Lots											
141												
142	Capital Purchases											
143	Replace Parking Meter kiosks (5 total kiosks to supplement mobile payments). Remainder of old kiosks will be removed from service when they become too expensive to maintain.	36,000					36,000					36,000
144	Replace/repair/add dune walkovers (approx 57 accesses)	250,000							250,000			250,000
145	Mobi Mat material to stabilize beach accesses as needed	35,000							35,000			35,000
146	Add, replace or rehabilitate public art	12,000					12,000					12,000
147	Repair sidewalks, roads and infratstructure in high-tourism areas	70,000						70,000				70,000
148		403,000		-	-	-	48,000	70,000	285,000	-	-	403,000
149												
150	Facilities Maintenance											
151	Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$8224. Given high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26	45,000						45,000				45,000
152												
153	Assign Fund Balance for Future Expenditures											
154	Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.	75,000				25,000	25,000	25,000				75,000
155												
156												
157	Grand Total Front Beach	523,000		-	-	25,000	73,000	140,000	285,000	-	-	523,000
158												
159												

	A	B	C	D	E	F	G	H	I	L	N	O
1	<b>City of Isle of Palms</b>											
2	<b>FY23 Capital and Special Projects &gt; \$5000 AND Debt Service Plan - Spread by Funding Source</b>											
3	<b>1ST READING</b>											
4				<i>Proposed Funding Source</i>								
5		<b>FY23</b>		<b>General</b>	<b>Capital</b>	<b>Muni Acc</b>	<b>Hospitality</b>	<b>State Acc</b>	<b>Beach Maint/</b>	<b>Isle of</b>	<b>Marina</b>	<b>Total</b>
6		<b>Department</b>		<b>Fund</b>	<b>Projects</b>	<b>Tax</b>	<b>Tax</b>	<b>Tax</b>	<b>Restoration/</b>	<b>Palms</b>	<b>Fund</b>	<b>Budget All</b>
7		<b>Requests</b>							<b>Preservation</b>	<b>Fund/Rec</b>	<b>Fund</b>	<b>Funds</b>
8												
160	<b>Breach Inlet Boat Ramp</b>											-
161	Replace boat ramp gate	10,000					10,000					10,000
162		-				-						-
163	<b>Grand Total Breach Inlet Boat Ramp</b>	<b>10,000</b>		-	-	-	<b>10,000</b>	-	-	-	-	<b>10,000</b>
164												
165	<b>Beach Maintenance and Monitoring</b>											
166												
167	Feasibility Study - Breach Inlet Project	30,000							30,000			30,000
168	Required post project monitoring (years 2-5 per CSE contract)	-							-			-
169	Sea Level Rise Adaptation Plan	20,000							20,000			20,000
170	Ongoing monitoring of shoreline	54,662							54,662			54,662
171												
172												
173	<b>Grand Total Beach Maintenance</b>	<b>104,662</b>		-	-	-	-	-	<b>104,662</b>	-	-	<b>104,662</b>
174												
175	<b>Isle of Palms Marina</b>											
176												
177	<b><u>Capital Purchases</u></b>											
178	Public Greenspace (rebudget from FY22)	150,000				50,000		50,000			50,000	150,000
179	Engineer & design improvements to public dock and T dock on ICW	57,500									57,500	57,500
180	Bidding & construction oversight - public dock & T dock construction	40,000									40,000	40,000
181	Improvements to T dock on ICW	400,000				200,000	-	200,000			-	400,000
182												
183		647,500		-	-	250,000	-	250,000	-	-	147,500	647,500
184												
185	<b><u>Facilities Maintenance</u></b>											
186	Marina maintenance contingency for common areas not covered by leases. Calculated as .5% of insured boat ramp, bulkhead and dock value.	50,000									50,000	50,000
187												
188		50,000		-	-	-	-	-	-	-	50,000	50,000
189												
190												
191	<b>Grand Total Marina</b>	<b>697,500</b>		-	-	<b>250,000</b>	-	<b>250,000</b>	-	-	<b>197,500</b>	<b>697,500</b>
192												
193												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY23 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	1ST READING											
4				Proposed Funding Source								
5		FY23		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8												
194	Bonded Debt Service- Principal & Interest											
195												
196	2003 Rec Expansion GO Bond - principal (20 Yrs, refi 1.68%)	210,000		126,000		84,000						210,000
197	2003 Rec Expansion GO Bond - interest (20 Yrs, refi 1.68%)	3,528		2,117		1,411						3,528
198	2006 Fire Station #2 GO Bond - principal (20 Yrs, refi 1.88%)	240,000		96,000			144,000					240,000
199	2006 Fire Station #2 GO Bond - interest (20 Yrs, refi 1.88%)	19,364		7,746			11,618					19,364
200	2008 Public Safety Building GO Bond - principal (20 Yrs, 4.14%)	375,000		375,000								375,000
201	2008 Public Safety Building GO Bond - interest (20 Yrs 4.14%)	101,430		101,430								101,430
202	2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)	80,957						80,957				80,957
203	2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	10,958						10,958				10,958
204	2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%)	211,000		211,000								211,000
205	2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 1.71%)	52,070		52,070								52,070
206	2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%)	253,000						189,750			63,250	253,000
207	2020 Marina Dock Replacement Bond - interest (15 Yrs @ 2.16%)	80,892						60,669			20,223	80,892
208	2021 Fire Engine & SCBA Muni Lease - principal (10Yrs @ 1.6%)	81,449				81,449						81,449
209	2021 Fire Engine & SCBA Muni Lease - interest (10Yrs @ 1.6%)	12,508				12,508						12,508
210												
211	Debt Totals by Year	1,732,155		971,362	-	179,368	155,618	342,334	-	-	83,473	1,732,155
212				56%	0%	10%	9%	20%	0%	0%	5%	1
214												
215	SUMMARY BY CATEGORY											
216												
217	Total Capital Items	3,470,500		-	1,150,250	590,250	539,500	758,000	285,000	-	147,500	3,470,500
218	Total Facility Maintenance	350,925		-	255,925	-	-	45,000	-	-	50,000	350,925
219	Total Drainage	3,594,668		-	2,946,000	648,668	-	-	-	-	-	3,594,668
220	Total Beach Maintenance	104,662		-	-	-	-	-	104,662	-	-	104,662
221	Total Assignments of Fund Balance for Future Projects	75,000		-	-	25,000	25,000	25,000	-	-	-	75,000
222	Total Bond and Loan Payments	1,732,155		971,362	-	179,368	155,618	342,334	-	-	83,473	1,732,155
223	Total all expenditures and Fund Bal assignments on this schedule	9,327,910		971,362	4,352,175	1,443,286	720,118	1,170,334	389,662	-	280,973	9,327,910
224	Percentage of Total by Fund			10%	47%	15%	8%	13%	4%	0%	3%	1

	A	B	C	D	E	F	G	H	I	J	K	L	M
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	1ST READING												
4			FY23 Request		FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
5	Total												
6	Fleet												
7													
8													
9		General Government											
10													
11		Audio Visual (AV) improvements for Council Chamber	28,000							50,000			
12		City Hall parking lot fence replacement			18,000								
13		Replace framing and metal doors at City Hall			15,000								
14		New telephone system				30,000							
15		Replace City Hall generator									75,000		
16		Court software replacement					30,000						
17		Replace HVAC units (only with failure)	10,000						15,000				
18		Replace message boards at Connector and Breach Inlet				25,000							
19		Repl Admin & Mayor's old MTS radios w/ APX for County-wide consistency	6,000										20,000
20		FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds	620,000										
21		Resurface City Hall parking lot				15,000							
22		Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave							75,000				
23													
24		Subtotal Capital	664,000		33,000	70,000	30,000	-	90,000	50,000	75,000	-	20,000
25													
26		Facilities Maintenance											
27		Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. Increase to 2% starting in FY27	12,163		12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326	24,326
28													
29		Subtotal Facilities Maintenance	12,163		12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326	24,326
30													
31													
32	-	Grand Total General Government	676,163		45,163	82,163	42,163	24,326	114,326	74,326	99,326	24,326	44,326
33													

	A	B	C	D	E	F	G	H	I	J	K	L	M
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		1ST READING											
4			FY23 Request		FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
5	Total												
6	Fleet												
7													
8													
34		Police Department											
35													
36		Past practice was to replace patrol vehicles and SUVs in the 6th year - this budget moves that replacement rotation to 7 years. We will evaluate this practice as time goes by.											
37	19	Replace patrol SUVs (3 in FY23)	135,000		126,000	126,000	84,000			132,000	176,000	132,000	132,000
38	4	Replace patrol F150 pickup trucks						86,000	44,000				
39	1	Replace beach services 4WD pickup 2012 Chevy Colorado							38,000				
40	1	Replace ACO 4WD Pickup Truck						38,000					
41	1	Replace Pickup Truck for parking management					36,000						
42	1	Replace beach services utility 4x4 UTV adding a plow attachment				18,000		-		19,000			
43	1	Add beach services utility 4x4 UTV using grant funds				18,000				19,000			
44	2	Replace low speed vehicles (LSVs) for parking mgt (reduced from 4)	18,000		-		18,000	18,000	-	-	19,000	19,000	19,000
45		Replace Front Beach surveillance system (approx 7 cameras)	35,000			-			35,000				
46		Replace recording equipment (tie in with outside surveillance sys)	30,000				-						
47		Replace computer server (3-year replacement) w/ backup sys	27,500		17,000		18,000	18,000			20,000	20,000	
48		Replace PD radios (in-car & walkies) purch FY19							250,000				
49		Replace speed radar & trailer				13,000							
50		Replace 7 traffic counters located at Connector & Breach Inlet	25,000					30,000				30,000	
51		Two License Plate Reader (LPRs) for mobile parking enforcement	120,000						120,000				
52		Replace HVAC units					30,000					40,000	40,000
53		Records Management System (Lawtrac)											
54		De-escalation & Use of Force training simulation sys (software & hardware)	15,000					20,000					
55		Repl mobile digital billboard purchased with grant funds in FY21											20,000
56													
57	30	Subtotal Capital	405,500		143,000	175,000	186,000	210,000	487,000	170,000	215,000	241,000	211,000
58													
59		Facilities Maintenance											
60		Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. Incr to 2% in FY27	62,500		62,500	62,500	62,500	125,000	125,000	125,000	125,000	125,000	125,000
61		Subtotal Facilities Maintenance	62,500		62,500	62,500	62,500	125,000	125,000	125,000	125,000	125,000	125,000
62													
63	30	Grand Total Police Department	468,000		205,500	237,500	248,500	335,000	612,000	295,000	340,000	366,000	336,000



	A	B	C	D	E	F	G	H	I	J	K	L	M
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	1ST READING												
4													
5	Total		FY23		FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
6	Fleet		Request										
7													
8													
64		Fire Department											
65		Past practice was to replace pickup trucks in the 6th year - this budget moves that replacement rotation to 7 years. We will evaluate this practice as time goes by.											
67	1	Repl Pumper Truck purch 5/20/03 (incl \$51k trade-in of old Ladder Trk)											
68	1	Replace E-1 Pumper Truck purchased 7/17/09						715,000					
69	1	Replace Rescue Truck purchased in FY16										500,000	
70	1	Replace 95' Ladder Truck refurbished in FY21 (~2036)											
71	1	Replace 75' Ladder Truck purchased in FY20 (~2035)											
72	1	Replace 2010 Ford F-150 (rebudget fr FY22)	45,000								50,000		
73	1	Replace 2008 Ford F-250 (new Chief's truck including radio & equipment) (rebudget fr FY22)	70,000								50,000		
74	1	Replace 2014 Ford F-150	42,000								50,000		
75	1	Replace 2016 Ford F-150			42,000							50,000	
76	1	Replace 2019 Ford F-150						45,000					
77	1	Replace 2020 Ford Ranger							40,000				
78		2 Mobile radio repeaters (one per ladder truck - only w/failure)	17,000										
79		One Thermal imaging camera (we have 4) in future repl all at once					60,000					70,000	
80		Replace radios (in-car & walkies)							250,000				
81		Porta-Count machine for SCBA mask fit testing (only with failure)			10,000								
82	1	Replace 10' rubber boat purchased in FY18 and motor					30,000						
83	2	Replace personal watercraft (3 year rotation)	18,000			18,000	18,000		19,000	19,000		20,000	20,000
84	1	Replace Avon rubber boat and motor purch in FY19						25,000					
85	1	Replace 1995 aluminum boat and motor							35,000				
86		Replace fire pump for boat and marina fires	defer		18,000								
87	1	Replace rescue boat	defer		65,000								
88		RAD-57 medical monitor for carbon monoxide & oxygen (only w/failure)	6,000				7,000			8,000			9,000
89		Cutters, spreader, hose and pump for "jaws of life" equip							10,000				
90		Two Ram extrication devices							10,000				
91		Battery operated combination extrication tool for Sta2								20,000			
92		New airbags and hoses for vehicle accident extrications				10,000						12,000	
93	2	Repl all terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1	22,000			26,000	20,000		27,000	21,000		28,000	22,000
94	1	Repl 1 of 3 ATVs with a small pickup-gives more flexibility in response and longevity of equipment	28,000							30,000			
95		Two (2) portable hydrants to be mounted on ladder trucks			5,000								
96		Two (2) portable deck guns to be mounted on pumper trucks			10,000								



	A	B	C	D	E	F	G	H	I	J	K	L	M
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	1ST READING												
4			FY23 Request		FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
5	Total												
6	Fleet												
7													
8													
97		Fire Department, continued											
98													
99		Two (2) Battery powered Positive Pressure Ventilaton (PPV) fans									12,000		
100		Replace light tower on Eng 1001 (Sta1 pumper)	16,500										
101		Repl all SCBA (self contained breathing apparatus) Evaluate in FY34											
102		2nd set of bunker gear (protective helmet, flash hood, coat, pants, boots & gloves) for all personnel (\$4000*34). Approx 10-yr life	136,000										165,000
103		Exhaust system for both stations, may be 75% offset by grant	200,000										
104		Refurbish PSB and FS2 gyms. Available to all City employees	75,000										
105		2 bunker gear dryers - one for each station	20,000										
106		Repl foam setup equipment (eductors and nozzels - 1 set for ea station)	12,500										
107		Replace HVAC units (2 Stations - only with failure)	15,000		30,000		30,000		30,000		30,000		
109		Subtotal Capital	723,000		180,000	54,000	165,000	785,000	421,000	98,000	192,000	680,000	216,000
111		Facilities Maintenance											
112		Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. Incr to 2% in FY27	117,183		117,183	117,183	117,183	398,414	398,414	398,414	398,414	398,414	398,414
113		Subtotal Facilities Maintenance	117,183		117,183	117,183	117,183	398,414	398,414	398,414	398,414	398,414	398,414
115	20	Grand Total Fire Department	840,183		297,183	171,183	282,183	1,183,414	819,414	496,414	590,414	1,078,414	614,414

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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	1ST READING												
4													
5	Total		FY23		FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
6	Fleet		Request										
7													
8													
116		Public Works Department											
117													
118	1	1998 Mack <i>(PW14) (currently used for miscellaneous work, will not be replaced when it fails)</i>											
119	1	Replace 2006 Mack w/ 20yd Packer <i>(PW2)</i>			170,000								
120	1	Replace 2008 Mack w/ 31yd Loadmaster Packer <i>(PW22)</i>					255,000						
121	1	Replace 2009 Mack w/ 31yd Loadmaster Packer <i>(PW24)</i>							270,000				
122	1	Replace 2014 Mack w/ 30yd Packer <i>(PW26)</i>									280,000		
123	1	Replace 2016 Mack w/ 30yd Packer <i>(PW16)</i>										280,000	
124	1	Replace 2018 Mack w/ 30yd Packer <i>(PW28) (~ FY33)</i>											
125	1	Replace 2006 Caterpillar trash loader			158,000								
127	1	2002 Mack Flatbed (PW 18) <i>(keep as spare to help with yard debris, re-evaluate before replacing)</i>											
128	1	Replace 2003 Mack Flatbed (PW 21) (~ FY36)											
129	1	Replace 2018 Mack Flatbed (PW 27) (~ FY33)											
130	1	Replace 2012 F150 4x4			37,000						38,000		
131	1	Replace 2014 F150 4x4	37,000							38,000			
132	1	Replace 2016 Ford F350 4x4 with hopper				48,000						50,000	
133	1	Replace 2017 Ford F250 with hopper					37,000						40,000
134	1	Replace 2019 Dodge Ram 1500 4x4						37,000					
135	1	Replace 2019 Dodge Ram 1500 4x4 w/ 6 ft bed							37,000				
136		Radio Replacements - replace w/ failure using old PD/FD radios											
137		Replace four 4-in flood water pumps as needed			20,000								
138		Replace z-track mower for rights of way						20,000					
139		Replace Skid Steer purchased in FY16				60,000							
140		Purchase a used aerial boom lift for holiday lights and building maint	25,000										
141		Purchase surveying equipment for in-house drainage maintenance	20,000										
142		Provision for relocation or improvements to Front Beach Compactor	100,000										
143		Replace Fuel management system purchased in FY12				40,000							
144		Repl front beach trash compactor purchased in FY15						60,000					
145		Undergrounding of electric lines, light pole replacement & transformer relocation, IOP Marina, 50% of \$350,000			175,000								
146		Undergrounding of electric lines, 21st Ave, 50% of \$65,000	32,500										
147		Underground of electric lines, 14th Ave, 50% of \$80,000				40,000							
150	17	Subtotal Capital	214,500		560,000	188,000	292,000	117,000	307,000	38,000	318,000	330,000	40,000
151													
152													

	A	B	C	D	E	F	G	H	I	J	K	L	M
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	1ST READING												
4			FY23 Request		FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
5	Total												
6	Fleet												
7													
8													
154		Public Works Department, continued											
156		Facilities Maintenance											
157		Building maintenance contingency - per PWD Director, the major components of the Hill Report will be addressed in FY19. Calculated as 1% of Public Wks Building insured value including new wash station. Incr to 2% in FY27	14,191		14,191	14,191	14,191	28,383	28,383	28,383	28,383	28,383	28,383
158		Subtotal Facilities Maintenance	14,191		14,191	14,191	14,191	28,383	28,383	28,383	28,383	28,383	28,383
160		Drainage											
161		General drainage contingency for small projects	100,000		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
162		Develop Comprehensive Drainage Plan	200,000										
163		Provision for future drainage proj's identified by Comp Drainage Plan	500,000		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
164		Repeat drainage work based on 3-year maintenance rotation	198,668		197,804	195,804	198,668	197,804	195,804	198,668	197,804	195,804	195,804
165		Drainage Phase 3 - Forest Trail & 30th Avenue outfalls including construction management and 10% contingency	2,596,000										
166		Drainage Phase 3 - ESTIMATES for 41st Avenue outfall (\$1.4M) and Waterway Blvd Multi-use path elevation (\$1.0M). Staff recommends adding \$500k to pipe the 41st Ave ditch. Includes 15% for permitting, bidding and construction management and 10% for general contingency. Offset by \$1.4 million grant award included in the revenue budget.			3,625,000								
167		Subtotal Drainage	3,594,668		4,422,804	795,804	798,668	797,804	795,804	798,668	797,804	795,804	795,804
173		Grand Total Public Works Department	3,823,360		4,996,995	997,995	1,104,859	943,187	1,131,187	865,051	1,144,187	1,154,187	864,187
174													
175		Building Department											
176													
177	1	Replace pickup truck purchased in FY18			-	38,000							
178		Replace HVAC units (only with failure)	10,000						15,000				
179													
180	1	Subtotal Capital	10,000		-	38,000	-	-	15,000	-	-	-	-
181													
182		Facilities Maintenance											
183		Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. Incr to 2% in FY27	12,163		12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326	24,326
184		Subtotal Facilities Maintenance	12,163		12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326	24,326
185													
186		Grand Total Building Department	22,163		12,163	50,163	12,163	24,326	39,326	24,326	24,326	24,326	24,326
187													

	A	B	C	D	E	F	G	H	I	J	K	L	M
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	1ST READING												
4			FY23 Request		FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
5	Total												
6	Fleet												
7													
8													
188		Recreation Department											
189													
190		Add/Repl playground or outside scoreboard equip (only with failure)	15,000		15,000	15,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
191		Replace basketball scoreboard in gymnasium					7,000						
192		Upgrade AV system in Magnolia/Palmetto rooms for better livestreaming	20,000										
193		Acoustical Panels for Gymnasium			30,000								
194	1	Replace Rec-1 SUV			29,000						32,000		
195		Replace Toro Groomer	15,000										
196	1	Replace golf cart			7,000		-	8,000					
197		Replace computer server for security cameras			7,000				8,000				
198	1	Repl FY18 2018 Ford F-150			38,000						42,000		
199		Replace Bi-Parting walk-draw curtain in Gym			10,000								
200		Replace water fountains with bottle fillers	6,000			6,000			6,000				
201		Soccer Goals ( <i>defer to FY24</i> )			6,000			6,000			7,000		
202		Replace HVAC as needed (approx 15 total units)	25,000		50,000	25,000	25,000	25,000	50,000	25,000	25,000	25,000	25,000
203		Construct sand volley ball court				27,000							
204		Replace Lift for changing ceiling lights and tiles			10,000								
205		Replace Floor Scrubber (new model better for sanitizing)						9,000	-				
206		Replace lights on soccer field (installed FY17 w/ 25yr warranty)											
207		Replace interior basketball goals with retractable system (FY40)											
208		John Deere Z-TRAK mower	14,000				15,000		-	16,000			
209		Replace Tennis Fencing (~ every 10 years)			17,000								
210		Covered walkway to front entrance						250,000					
211		Replace Christmas Tree for Front Beach area	22,000										
212		Upgrade AV system for livestreaming						20,000					
213		Replace fencing on Softball Field					50,000						
214		Replace Fencing on Baseball Field						25,000					
215		Replace John Deere Tractor	-										
216		Repl lighting fixtures in Gym, Magnolia & Palmetto rooms w/ LED	15,000										
217		Construct platform and install old PSB generator at Rec Center	20,000										
218		Replace 4 outdoor basketball goals and posts					20,000						
219		Replace Picnic Shelter						50,000					
220		Replace baseball, softball, tennis & bball lights (FY37)											

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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	1ST READING												
4			FY23 Request		FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
5	Total												
6	Fleet												
7													
8													
222		Recreation Department, continued											
223													
224		Construct fitness room expansion						675,000					
225		Equipment for fitness room expansion						120,000					
226		Reconstruct 2 Tennis Courts						120,000					
227		Resurface Tennis Courts					20,000					25,000	
228		Reconstruct and reconfigure Outdoor Basketball Courts	150,000						25,000				
229		Renovate existing concrete pad between ballfields on 27th Ave to accommodate 2 Pickleball Courts	75,000										
230		Replace flooring in Gym restrooms, Minnow & Tadpole rooms	16,000										
231		Resurface Parking Lot											150,000
232		Rehabilitate softball, baseball and multipurpose fields (FY30+)											
233		Construct gymnasium in accordance with Master Plan								3,750,000			
234													
235	3	Total Recreation Department Capital Expenditures	393,000		219,000	73,000	157,000	1,328,000	109,000	3,811,000	126,000	70,000	195,000
236													
237		Facilities Maintenance											
		Building maintenance contingency to proactively address issues as needed - calculated as 1% of Rec Center building insured value. Since Rec Dept has full time maintenance staff, only .5% is used. Incr in FY27	37,725		37,725	37,725	37,725	75,449	75,449	75,449	75,449	75,449	75,449
238													
239		Subtotal Facilities Maintenance	37,725		37,725	37,725	37,725	75,449	75,449	75,449	75,449	75,449	75,449
240													
241		Grand Total Recreation Department	430,725		256,725	110,725	194,725	1,403,449	184,449	3,886,449	201,449	145,449	270,449
242													
243													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>City of Isle of Palms 10-Year Capital Plan</b>												
2	<b>Expenditures for assets or projects &gt; \$5000 **Expenditures less than \$5,000 are included in operating budgets**</b>												
3	<b>1ST READING</b>												
4													
5	<b>Total</b>		<b>FY23</b>		<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>	<b>FY30</b>	<b>FY31</b>	<b>FY32</b>
6	<b>Fleet</b>		<b>Request</b>										
7													
8													
244		<b>Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers</b>											
245													
246		Replace Parking Meter kiosks (5 total kiosks to supplement mobile payments). Remainder of old kiosks will be removed from service when they become too expensive to maintain.	36,000		24,000								
247		Repl/repair/add dune walkovers (approx 57 accesses)	250,000		250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
248		Mobi Mat material to stabilize beach accesses as needed	35,000		35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
249		Replace (12) streetlight fixtures					96,000						
250		Replace Front Beach irrigation system & repair associated infrastructure					175,000	-					
251		Add, replace or rehabilitate public art	12,000				10,000			10,000			
252		Resurface City-owned portion of Ocean Blvd				100,000							
253		Repair sidewalks on Ocean Blvd between 10th and 14th	70,000		70,000	70,000	70,000						
254		<b>Subtotal Capital</b>	<b>403,000</b>		<b>379,000</b>	<b>455,000</b>	<b>461,000</b>	<b>460,000</b>	<b>285,000</b>	<b>295,000</b>	<b>285,000</b>	<b>285,000</b>	<b>285,000</b>
255													
256		<b>Facilities Maintenance</b>											
257		<i>Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$12,055. Given high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26</i>	45,000		45,000	45,000	45,000	20,000	20,000	20,000	20,000	20,000	20,000
258		<b>Subtotal Facilities Maintenance</b>	<b>45,000</b>		<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
259													
260		<b>Assign Fund Balance for Future Expenditures</b>											
261		<i>Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.</i>	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
262		<b>Subtotal Assignment of Fund Balance</b>	<b>75,000</b>		<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
263													
264		<b>Grand Total Front Beach</b>	<b>523,000</b>		<b>499,000</b>	<b>575,000</b>	<b>581,000</b>	<b>555,000</b>	<b>380,000</b>	<b>390,000</b>	<b>380,000</b>	<b>380,000</b>	<b>380,000</b>
265													
266		<b>Breach Inlet Boat Ramp</b>											
267													
268		Rehabilitate concrete ramp (last done in FY00)			50,000								
269		Replace boat ramp gate	10,000										
270		<b>Subtotal Capital</b>	<b>10,000</b>		<b>50,000</b>	-	-	-	-	-	-	-	-
271													
272		<b>Grand Total Breach Inlet Boat Ramp</b>	<b>10,000</b>		<b>50,000</b>	-	-	-	-	-	-	-	-
273													

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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	1ST READING												
4			FY23 Request		FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
5	Total												
6	Fleet												
7													
8													
274		Beach Maintenance and Monitoring											
275													
276		Design & permitting of next large scale off-shore project			700,000								
277		Feasibility Study - Breach Inlet Project	30,000										
278		Construction of next large scale off-shore project (rough estimate of City's portion - 25% increase over 2018 proj contribution)							2,600,000				
279		Update Beach Management Plan						20,000					
280		Sea Level Rise Adaptation Plan	20,000										
281		Required post project monitoring (FY24 is last year)			15,252								
282		Ongoing monitoring of shoreline	54,662		54,662	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
283		Subtotal Beach Maintenance	104,662		769,914	60,000	60,000	80,000	2,660,000	60,000	60,000	60,000	60,000
284													
285		Grand Total Beach Restoration and Monitoring	104,662		769,914	60,000	60,000	80,000	2,660,000	60,000	60,000	60,000	60,000
286													
287													
288		Isle of Palms Marina											
289													
290		Public Greenspace (rebudget from FY22)	150,000										
291		Engineer & design improvements to public dock and T dock on ICW	57,500										
292		Bidding & construction oversight - public dock & T dock construction	40,000										
293		Improvements to T dock on ICW	400,000										
294		New public dock (permit in FY23, construct in FY24) offset by ARP \$1M			1,703,294								
295		Replace bulkhead (FY32+)											
296		Replace boat ramp (FY32+)											
297		Replace Marina docks along Morgan Creek (FY40+)											
299		Subtotal Capital	647,500		1,703,294	-	-	-	-	-	-	-	-
301		Facilities Maintenance											
302		Marina maintenance contingency for common areas not covered by leases. Calculated as .6% of insured boat ramp, bulkhead and dock value.	50,000		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
303		Marina dredging (approx 75,000 cyds)				1,500,000							
304		Re-coat marina bulkhead						450,000					
305		Subtotal	50,000		50,000	1,550,000	50,000	500,000	50,000	50,000	50,000	50,000	50,000
306													
307													
308		Grand Total Marina	697,500		1,753,294	1,550,000	50,000	500,000	50,000	50,000	50,000	50,000	50,000
309													



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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	1ST READING												
4													
5	Total		FY23		FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
6	Fleet		Request										
7													
8													
312		Bonded Debt Service- Principal & Interest											
313													
314		2003 Rec Expansion GO Bond - principal (20 Yrs, refi 1.68%)	210,000										
315		2003 Rec Expansion GO Bond - interest (20 Yrs, refi 1.68%)	3,528										
316		2006 Fire Station #2 GO Bond - principal (20 Yrs, refi 1.88%)	240,000		250,000	265,000	275,000						
317		2006 Fire Station #2 GO Bond - interest (20 Yrs, refi 1.88%)	19,364		14,852	10,152	5,170						
318		2008 Public Safety Building GO Bond - principal (20 Yrs, 4.14%)	375,000		375,000	375,000	425,000	450,000	450,000				
319		2008 Public Safety Building GO Bond - interest (20 Yrs 4.14%)	101,430		85,905	70,380	54,855	37,260	18,630				
320		2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)	80,957		82,439	83,947	85,483	87,048	88,641	90,263			
321		2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	10,958		9,476	7,967	6,431	4,867	3,274	1,652			
322		2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%)	211,000		215,000	218,000	222,000	226,000	230,000	234,000	238,000	242,000	246,000
323		2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 1.71%)	52,070		48,461	44,785	41,057	37,261	33,396	29,463	25,462	21,392	17,254
324		2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%)	253,000		258,000	264,000	269,000	275,000	281,000	287,000	293,000	300,000	306,000
325		2020 Marina Dock Replacement Bond - interest (15 Yrs @ 2.16%)	80,892		75,427	69,854	64,152	58,342	52,402	46,332	40,133	33,804	27,324
326		2021 Fire Engine & SCBA Muni Lease - principal (10Yrs @ 1.6%)	81,449		82,752	84,076	85,421	86,788	88,177	89,588	91,021	92,477	
327		2021 Fire Engine & SCBA Muni Lease - interest (10Yrs @ 1.6%)	12,508		11,205	9,881	8,536	7,169	5,780	4,369	2,936	1,480	
328													
329		Debt Totals by Year	1,732,155		1,508,517	1,503,043	1,542,106	1,269,734	1,251,299	782,667	690,552	691,153	596,578
330													
331			333,892										
332		SUMMARY BY CATEGORY											
333													
334		Total Capital Items	3,470,500		3,267,294	1,053,000	1,291,000	2,900,000	1,714,000	4,462,000	1,211,000	1,606,000	967,000
335		Total Facility Maintenance	350,924		350,925	1,850,925	350,925	1,195,897	745,897	745,897	745,897	745,897	745,897
336		Total Drainage	3,594,668		4,422,804	795,804	798,668	797,804	795,804	798,668	797,804	795,804	795,804
337		Total Beach Maintenance	104,662		769,914	60,000	60,000	80,000	2,660,000	60,000	60,000	60,000	60,000
338		Total Assignments of Fund Balance for Future Projects	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
339		Total Bond and Loan Payments	1,732,155		1,508,517	1,503,043	1,542,106	1,269,734	1,251,299	782,667	690,552	691,153	596,578
340		Total all expenditures on this schedule	9,327,910		10,394,454	5,337,771	4,117,698	6,318,435	7,242,001	6,924,232	3,580,253	3,973,854	3,240,279



City of Isle of Palms Debt Schedule

Decription	Year Issued	Original Debt Amt	Original Rate	Current Rate	Original Term	Matures	FY2023			FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	Total Payments FY21-FY35		
							P	I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P	I	P&I			
CURRENTLY OUTSTANDING:																								
Recreation Add (by Ref.)	FY04	2,900,000	3.55% non-taxable	1.68% non-taxable	20 years	FY23	210,000	3,528	213,528												630,000	21,168	651,168	
Fire Station #2	FY07	3,650,000	3.99% non-taxable	1.88% non-taxable	20 years	FY26	240,000	19,364	259,364	264,852	275,152	280,170									1,470,000	100,768	1,570,768	
Pub Safety Building	FY09	6,700,000	4.14% non-taxable	4.14% non-taxable	20 years	FY28	375,000	101,430	476,430	460,905	445,380	479,855	487,260	468,630							3,200,000	617,895	3,817,895	
75' Fire Ladder Truck	FY20	848,267	1.83% non-taxable	1.83% non-taxable	10 years	FY29	80,957	10,958	91,915	91,915	91,915	91,915	91,915	91,915	91,915						756,353	70,879	827,231	
Drainage Phase 3	FY21	3,500,000	1.71% non-taxable	1.71% non-taxable	15 years	FY35	211,000	52,070	263,070	263,461	262,785	263,057	263,261	263,396	263,463	263,462	263,392	263,254	263,047	262,772	263,429	3,500,000	441,620	3,941,620
Marina Docks	FY21	4,300,000	2.16% taxable	2.16% taxable	15 years	FY35	253,000	80,892	333,892	333,427	333,854	333,152	333,342	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042	4,300,000	701,624	5,001,624
Fire Engine	FY22	875,706	1.6% non-taxable	1.6% non-taxable	10 years	FY31	81,449	12,508	93,957	93,957	93,957	93,957	93,957	93,957	93,957	93,957	93,957				875,706	63,863	939,569	
SUBTOTAL EXISTING DEBT SERVICE							1,451,406	280,749	1,732,155	1,508,517	1,503,043	1,542,106	1,269,734	1,251,299	782,667	690,552	691,153	596,578	596,762	596,726	596,471	14,732,058	2,017,817	16,749,876
PROPOSED NEW MUNICIPAL LEASE DEBT:																								
NO NEW DEBT PROPOSED FOR FY23																								
SUBTOTAL BUDGETED DEBT SERVICE							1,532,855	293,257	1,826,112	1,602,474	1,597,000	1,636,063	1,363,691	1,345,256	876,624	784,509	785,110	596,578	596,762	596,726	596,471	15,607,764	2,081,680	17,689,445
TOTAL PRINCIPAL & INTEREST OUTSTANDING AT YEAR END									11,434,057	9,831,583	8,234,583	6,598,520	5,234,830	3,889,573	3,012,950	2,228,441	1,443,331	846,753	249,992	(346,734)	(943,205)			

Isle of Palms Debt Limit Calculation per Article 8, Section 7 of the SC Code:

Total Assessed Value (this analysis assumes no growth in assessed value; growth in assessed value would result in a higher available debt limit):														
8% of Assessed Value			241,259,079	241,259,079	241,259,079	241,259,079	241,259,079	241,259,079	241,259,079	241,259,079	241,259,079	241,259,079	241,259,079	241,259,079
Less current IOP GO Debt outstanding issued without a referendum (principal only):			19,300,726	19,300,726	19,300,726	19,300,726	19,300,726	19,300,726	19,300,726	19,300,726	19,300,726	19,300,726	19,300,726	19,300,726
Fire Station #2			(790,000)	(540,000)	(275,000)	-	-	-	-	-	-	-	-	-
Public Safety Building			(2,075,000)	(1,700,000)	(1,325,000)	(900,000)	(450,000)	-	-	-	-	-	-	-
Drainage Outfalls			(2,834,000)	(2,619,000)	(2,401,000)	(2,179,000)	(1,953,000)	(1,723,000)	(1,489,000)	(1,251,000)	(1,009,000)	(763,000)	(513,000)	(259,000)
Marina Docks			(3,492,000)	(3,234,000)	(2,970,000)	(2,701,000)	(2,426,000)	(2,145,000)	(1,858,000)	(1,565,000)	(1,265,000)	(959,000)	(646,000)	(326,000)
Available debt limit (principal)			10,109,726	11,207,726	12,329,726	13,520,726	14,471,726	15,432,726	15,953,726	16,484,726	17,026,726	17,578,726	18,141,726	18,715,726

**City of Isle of Palms**  
**Millage Rate Table**

CURRENT ISLE OF PALMS MILLAGE					**NO TAX INCREASE FOR FY23**				TAXPAYER'S INCREASE	
Operating Millage Rate =					0.0191					
Debt Service Millage Rate					0.0042					
Total IOP Millage Rate					0.0233					
Local Option Sales Tax Credit Factor					(0.0002)					
Appraised Value	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residents	2nd Homes/ Commercial
250,000	233.00	(50.00)	183.00	349.50	233.00	(50.00)	183.00	349.50	-	-
300,000	279.60	(60.00)	219.60	419.40	279.60	(60.00)	219.60	419.40	-	-
350,000	326.20	(70.00)	256.20	489.30	326.20	(70.00)	256.20	489.30	-	-
400,000	372.80	(80.00)	292.80	559.20	372.80	(80.00)	292.80	559.20	-	-
500,000	466.00	(100.00)	366.00	699.00	466.00	(100.00)	366.00	699.00	-	-
600,000	559.20	(120.00)	439.20	838.80	559.20	(120.00)	439.20	838.80	-	-
700,000	652.40	(140.00)	512.40	978.60	652.40	(140.00)	512.40	978.60	-	-
900,000	838.80	(180.00)	658.80	1,258.20	838.80	(180.00)	658.80	1,258.20	-	-
1,000,000	932.00	(200.00)	732.00	1,398.00	932.00	(200.00)	732.00	1,398.00	-	-
1,250,000	1,165.00	(250.00)	915.00	1,747.50	1,165.00	(250.00)	915.00	1,747.50	-	-
1,500,000	1,398.00	(300.00)	1,098.00	2,097.00	1,398.00	(300.00)	1,098.00	2,097.00	-	-
1,750,000	1,631.00	(350.00)	1,281.00	2,446.50	1,631.00	(350.00)	1,281.00	2,446.50	-	-
2,000,000	1,864.00	(400.00)	1,464.00	2,796.00	1,864.00	(400.00)	1,464.00	2,796.00	-	-
2,500,000	2,330.00	(500.00)	1,830.00	3,495.00	2,330.00	(500.00)	1,830.00	3,495.00	-	-
3,000,000	2,796.00	(600.00)	2,196.00	4,194.00	2,796.00	(600.00)	2,196.00	4,194.00	-	-
3,500,000	3,262.00	(700.00)	2,562.00	4,893.00	3,262.00	(700.00)	2,562.00	4,893.00	-	-
4,000,000	3,728.00	(800.00)	2,928.00	5,592.00	3,728.00	(800.00)	2,928.00	5,592.00	-	-
4,500,000	4,194.00	(900.00)	3,294.00	6,291.00	4,194.00	(900.00)	3,294.00	6,291.00	-	-
5,000,000	4,660.00	(1,000.00)	3,660.00	6,990.00	4,660.00	(1,000.00)	3,660.00	6,990.00	-	-

**APPROXIMATE ANNUAL PROPERTY TAX REVENUE TO THE CITY = \$4,924,000**

**FY22 Millage Rates of Neighboring Communities:**      **Sullivan's Island = 0.0574**      **Mt Pleasant = 0.0393**      **Folly Beach = 0.0346**

ORDINANCE 2022-02

AN ORDINANCE AMENDING TITLE 1, GOVERNMENT AND ADMINISTRATION, CHAPTER 3, PROCEDURES, COMMITTEES, ORDINANCES AND USE OF CODE, ARTICLE B, STANDING COMMITTEES, OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES TO TEMPORARILY SUSPEND ALL REGULAR MEETINGS OF STANDING COMMITTEES FROM JULY 1, 2022 THROUGH DECEMBER 31, 2022.

BE IT ORDAINED AND ENACTED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, IN CITY COUNCIL ASSEMBLED:

SECTION 1. That Section 1-3-36, "Committee meetings," Paragraph (a), "Regular meetings," is hereby temporarily suspended from July 1, 2022 through December 31, 2022.

SECTION 2. That should any part of this Ordinance be held invalid by a Court of competent jurisdiction, the remaining parts shall be severable therefrom and shall continue to be in full force and effect.

SECTION 3. That all ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed insofar as the same affect this Ordinance.

SECTION 4. That this Ordinance take effect and be in full force immediately.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.

\_\_\_\_\_  
Phillip Pounds, Mayor

(Seal)  
Attest:

\_\_\_\_\_  
Nicole DeNeane, City Clerk

First Reading:\_\_\_\_\_

Public Hearing:\_\_\_\_\_

Second Reading:\_\_\_\_\_

Ratification:\_\_\_\_\_

RESOLUTION NO. 2022-05

A RESOLUTION TO TEMPORARILY ADOPT ADDITIONAL RULES OF ORDER AND  
PROCEDURE FOR CONDUCTING WORKSHOP MEETINGS IN ORDER TO INCREASE  
EXPEDIENCY FOR TRANSACTION OF THE CITY'S BUSINESS.

**WHEREAS**, Title 1, Chapter 3 of the City Code provides the rules of order and procedure for City Council meetings and standing committee meetings; and

**WHEREAS**, pursuant to Sec. 1-3-25, City Council may from time to time by resolution adopt such additional rules as may be expedient for the transaction of its business; and

**WHEREAS**, City Council has studied the use of council workshop meetings by other South Carolina municipalities and has recommended the use of workshop meetings in lieu of standing committee meetings as a way to increase expediency and effectiveness of City meetings; and

**WHEREAS**, City Council finds it to be in the best interest of the residents of the City to conduct efficient and effective meetings and wishes to temporarily conduct workshop meetings in lieu of standing committee meetings on a trial basis in order to determine whether the workshop meetings will increase Council's expediency in transacting City business; and

**WHEREAS**, at the end of the trial period, City Council will determine whether to permanently adopt new rules of order and procedure for workshop meetings or to revert back to the use of standing committee meetings.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and City Council this \_\_\_\_ day of April, 2022 that the City of Isle of Palms, South Carolina hereby temporarily adopt additional rules of order and procedure for conducting workshop meetings, as set forth in Exhibit A, attached hereto and incorporated herein by reference, commencing on July 1, 2022 and expiring on December 31, 2022; and

**BE IT FURTHER RESOLVED** that the Mayor and City Council hereby temporarily suspend the order of business for regular City Council meeting agendas set forth in Section 1-3-10 of the City Code and use the proposed order of business for regular City Council meeting agendas set forth in Exhibit A, commencing on July 1, 2022 and expiring on December 31, 2022.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS,  
SOUTH CAROLINA, ON THE \_\_\_\_ DAY OF APRIL, 2022.

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Phillip Pounds, Mayor

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Nicole DeNeane, City Clerk

## EXHIBIT A

### Rules of Order and Procedure for Conducting Workshop Meetings

The City Council may hold informal workshop sessions to discuss matters of interest to the City Council, to receive informal reports and to discuss matters to be considered at regular or special meetings. Workshop sessions will take place two weeks ahead of the regular Council meeting in lieu of standing committee meetings. A quorum of Council members shall be required to conduct the workshop. No final official action shall be taken at any workshop session and votes may only be taken to recommend moving matters to the Council agenda for action at the next Council meeting. Workshops must be noticed as Special City Council meetings, will be open to the public and subject to the Freedom of Information Act. The workshops will be livestreamed and recorded, and minutes will be taken. Citizen's comments along with written comments submitted prior to the meeting will be heard and received at the appropriate time on the agenda.

#### **Council Work Session – Proposed agenda**

1. Call to Order
2. Citizen Comments
3. Dashboard - high level review of City operations, staffing, etc.
4. Departmental Reports - Department heads provide departmental highlights.
5. Strategic Plan - Policy Initiatives and Priorities
  - a. Livability (Real Property, Public Safety, Recreation)
  - b. Environmental (Real Property, Public Works)
  - c. Public Services (Public Safety, Public Works, Personnel, Recreation)
  - d. Other Items for discussion
6. Financial Review (Ways and Means)
  - a. Financial statements
  - b. Procurement
7. Capital Projects Update
8. Legislative Report
9. Adjournment

#### **City Council – Proposed agenda**

1. Call to Order
2. Invocation and Pledge of Allegiance
3. Citizen's Comments
4. Special Presentations
5. Approval of previous meeting's minutes
6. Old Business
7. New Business
8. Boards and Commissions Report
9. Ordinances, Resolutions and Petitions
10. Executive Session – if needed
11. Adjournment

RESOLUTION NO. 2022 – 06

SAFETY RESOLUTION

**WHEREAS**, the City of Isle of Palms realizes that it has a responsibility to provide a safe work environment for its employees and that each pursues the highest standards in his or her assigned activities, all municipal employees must recognize that the well-being of the persons involved in the protection of our physical resources are as important as the activity and work being performed;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ISLE OF PALMS AS FOLLOWS:**

The City has established a safety and loss control program, which is monitored on a continuous basis. As the first segment of the City's program, a safety coordinator was appointed and assigned the responsibility of organizing the overall safety and loss control efforts.

A safety committee was created to establish a loss control program, review losses and loss trends, make recommendations for prevention and assign other safety responsibilities as needed. This committee is guided by the safety coordinator and its members include each department head or designee.

Each department head director will be responsible for the safety and health of the employees in their department, as well as the required maintenance of facilities and equipment in their area of responsibility. Each employee will be responsible for their own personal safety and for the safe completion of assigned tasks. The City requires its employees to respond to all planned safety efforts and to perform their assigned jobs in the safest manner possible.

The City of Isle of Palms is committed to doing all in its power to make its safety and loss control program a success and expects all employees to assist in this effort by contributing expertise and by following all established rules and procedures.

**PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, ON THE 26th DAY OF APRIL 2022.**

---

Phillip Pounds, Mayor



## **Proclamation 2022-02**

### **National Safe Boating Week**

**WHEREAS**, the Low Country is blessed with a dazzling abundance of salt and freshwater venues offering ready access for those residents and visitors wishing to enjoy recreational boating and fishing; and

**WHEREAS**, a steadily growing interest in such pursuits can result in waterways crowded with people new to the activity and unfamiliar with the practices and behaviors that keep everyone safe; and

**WHEREAS**, ignorance of maritime “Rules of the Road,” consuming alcohol and recreational drugs while operating watercraft, excessive speeding, and failure to wear a personal flotation device exemplify hazardous conduct; and

**WHEREAS**, more than 750 people died in boating accidents in the U.S. in 2020, three quarters of whom drowned and nearly nine out of ten of those victims were not wearing life jackets; and

**WHEREAS**, most of the 5,000 boating accidents reported in 2020 were the result of human error and poor judgment rather than equipment failure or environmental factors; and

**WHEREAS**, most tragedies on the water can be prevented by acquiring the knowledge of safe boat handling, exercising common sense and self-control and exhibiting respect for others;

**NOW THEREFORE**, on this day, April 26, 2022, the Isle of Palms City Council urges all those who pursue enjoyment on our fabulous waters do so while wearing life jackets and practicing safe boating habits, and hereby proclaim May 21-27 to be National Safe Boating Week.

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Phillip Pounds, Mayor



## **Proclamation 2022-03**

### **To recognize National Peace Officer Memorial Day 2022 and Police Week**

**WHEREAS**, in 1962, President John F. Kennedy and the Congress of the United States of America designated May 15th as Peace Officers' Memorial Day and that week as National Police Week in order to pay special recognition to those law enforcement officers who have lost their lives in the line of duty and for those serving for the safety and protection of others; and

**WHEREAS**, the 2021 End-of-Year Preliminary Law Enforcement Officers Fatalities Report shows that there were 458 preliminary law enforcement line-of-duty deaths in the US in 2021; and

**WHEREAS**, the City of Isle of Palms Police Department plays an essential role in safeguarding the rights and freedoms of the citizens of Isle of Palms; and

**WHEREAS**, it is important that all citizens know and understand the duties, responsibilities, hazards and sacrifices of their law enforcement officers and that law enforcement officers recognize their duty to serve the people of the Isle of Palms community by protecting them against violence and disorder; and

**WHEREAS**, the law enforcement officers of the City of Isle of Palms unceasingly provide a vital public service to ensure civic tranquility; and

**NOW, THEREFORE**, the Mayor and City Council of the City of Isle of Palms direct all flags on city buildings to be flown at half-staff on May 15, 2022, in recognition of Peace Officers' Memorial Day and in memory of those law enforcement officers, who through their courageous deeds, have made the ultimate sacrifice in service to their community or have become disabled in the performance of their duty, and also to honor those law enforcement officers presently serving the Isle of Palms community.

**PROCLAIMED** by the Mayor and City Council of the City of Isle of Palms in meeting duly assembled this 26<sup>th</sup> day of April 2022.

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Phillip Pounds, Mayor





## **Proclamation 2022-04**

### **A Proclamation for the Windjammer's 50<sup>th</sup> Anniversary**

**WHEREAS**, Malcom and James Burgis opened The Windjammer on the Front Beach of Isle of Palms, South Carolina fifty years ago in 1972, at the site of the establishment formerly known as the Surf Deck that dated back to the 1940s;

**WHEREAS**, Bobby Ross made his way to The Windjammer in 1980 as a summer bartender before he became co-owner in 1980,

**WHEREAS**, the original Windjammer building was a ground level bar with a sand floor and well-used pinball machine and beach volleyball courts out back;

**WHEREAS**, the locals beach bar closed just before Hurricane Hugo destroyed much of the Isle of Palms on September 21, 1989 and reopened on June 21, 1990;

**WHEREAS**, residents and visitors of the Isle of Palms celebrated the return toward normalcy by attending opening night in great numbers;

**WHEREAS**, Malcom Burgis has given back to the Isle of Palms community through public service, including serving a term as Mayor and several terms on the Accommodations Tax Advisory Committee;

**WHEREAS**, The Windjammer has built a reputation as a major music venue for the entire Lowcountry where stars, such as Hootie and the Blowfish, are born and drawing new and returning visitors to the Isle of Palms,

**WHEREAS**, The Windjammer is a South Carolina icon that brings people together, from electric to island folks, to families and fun-seekers, athletes, music lovers, old and young to experience the Jammer experience;

**SO THEREFORE BE IT PROCLAIMED** on this day, April 26, 2022, that the Mayor and City Council of the Isle of Palms, on behalf of the City, do thank the Windjammer for being a hallmark for the Isle of Palms, helping create memories for years to come, and creating a place where island families and visitors can experience our community's history and culture.

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Phillip Pounds, Mayor

**H Blair Hahn  
PO Box 368  
Isle of Palms, SC 29451**

April 20, 2022

Open Letter to the Isle of Palms City Council

Via email

Re: Violations of Law and the SC Constitution

Dear Council,

Given the importance of our duty to the residents of the Isle of Palms as well as our oath of office, I am sending this “open letter” to council to both educate and stimulate discussion concerning the actions taken over the last 12 months by our State Government against our island and our form of government.

I cannot state strongly enough the gravity of the violations of our Constitution and Rule of Law by the powers that be in Columbia. In 1973, after over 20 years of debate, our Constitution was amended to codify our right to Home Rule. I have attached a legal brief that defines this concept, its history and importance to our way of government. By incorporating this long-standing principle of government into the Constitution, our Legislature both elevated its importance and strengthened its power as an absolute, constitutionally guaranteed right of ALL municipalities in this state.

To be clear, this is not about parking or the connector, as egregious as those actions by SCDOT are. We have a system of government and the Rule of Law to address disagreements over parking, bridge access, beach access, etc. Our duly elected City Council will deal with these issues as provided for by the laws of SC, allowing due process to any and all that want to challenge our policies.

However, what we cannot allow is for our state politicians to ignore the laws of our state and turn their back on the constitution they swore to uphold. Our Legislature has attempted to force beach communities to bend to the subjective will of SCDOT leadership with a politically appointed bureaucrat making decisions

concerning parking, traffic flow, emergency access and taxes. We are guaranteed by our Constitution the right of Home Rule and we as City Council must stand up for not only the rights of the Isle of Palms, but the rights of all communities' state wide.

That our current legislature has turned its back on our Constitution in its actions concerning 57-5-845 (S.40) [attached] threatens the foundation of our government. Our Legislature has violated over 4 separate articles of the Constitution and multiple laws that we are each sworn to uphold. If we do not stand up to these unlawful acts, we are each derelict in our duties to the residents we represent and to our oaths. These violations by our Legislature include, but are not limited to the following:

1. **Equal Protection:** The State Legislature cannot pass any law that treats similar entities in a different or subjective fashion. They cannot single out 4 beach communities and strip them of the right to regulate its citizens and visitors without doing the same to all communities in the state.
2. **Taxation Without Representation:** SCDOT and the SC Legislature are attempting to mandate free public parking within the city limits of 4 beach communities. While I certainly do not object to public parking on the Isle of Palms, that parking comes at a cost. Police, Fire and Emergency services must be provided to all that come to the island as well as trash pick-up and maintenance. Those services are paid for by the Isle of Palms taxpayers. If SCDOT can mandate "free" parking within any municipality without paying for the accompanying services, they are shifting those expenses onto the backs of the local taxpayers which amounts to an unlawful tax that circumvents the legally appropriate way to institute a new tax on the citizens of the Isle of Palms. To compound the situation, an unelected bureaucrat at SCDOT is levying this tax without authority and in a subjective manner.
3. **Taking:** These actions by SCDOT are a taking of the rights and property of the citizens of the Isle of Palms. By attempting to force our island government to provide services, the Legislature is in fact taking our time and money for their own political purpose.
4. **Home Rule:** Article 8 of our Constitution as amended specifically guarantees us the right to make ALL decisions concerning local issues. It

goes on to state that any ambiguity in the application of this right shall be determined in favor of the municipality. This right is the underlying principle in all of the laws violated by SCDOT on our island.

By example, SC Statute 57-5-820 specifically states that All work to be performed by the Department on state highways within a municipality must be with the consent and approval of the proper municipal authorities. There is no exception. SCDOT came to our island and removed our emergency lane without a traffic study, an opinion letter from a traffic engineer or any other attempt to justify their actions. This is illegal on its face and must not be allowed to stand.

To suggest that SCDOT is now working with the City in “good faith” is akin to saying that a thief that steals all the furniture from your house in the middle of the night is now working in “good faith” to return some of the stolen furniture in return for trade of some other thing of value.

The above examples of violations are not exhaustive, but are hopefully illustrative of the depth of wrongdoing by our Legislature and other State Government officials.

I write this letter in an attempt to educate our City Council and City Administration as well as our citizens to the erosion of our rights under the State Constitution. We cannot regain our rights through negotiation. They must be restored in full and any attempt to influence the actions of this Council or the Isle of Palms must be done in accordance with the existing laws of this State.

I am hopeful that Council will engage in meaningful discussion of these issues and take decisive action uphold our Constitution and our Rule of Law.

Respectfully submitted,

H Blair Hahn  
Isle of Palms City Councilman  
2022-2026

## SC Statute 57-5-820; 57-5-845 (S.40)

### **SECTION 57-5-820.** Consent of municipality to work on state highways; exception; definitions.

As used in this section and Section 57-5-830:

"Structurally deficient" means not adequate to handle the vehicle weights authorized on roads leading to them.

"Functionally obsolete" means narrow clearances or sharp roadway approach angles that make passage difficult or hazardous, or with too few lanes for existing traffic needs.

**All work to be performed by the Department on state highways within a municipality must be with the consent and approval of the proper municipal authorities,** except that work performed or to be performed on a bridge and its approaches, certified by the Department as functionally obsolete or structurally deficient, to remove, replace, or improve such bridge and its approaches shall not require prior consent and approval of a municipal authority if the bridge crosses the intracoastal waterway.

HISTORY: 1962 Code Section 33-172; 1952 Code Section 33-172; 1951 (47) 457; 1983 Act No. 39 Section 1.

### **SECTION 57-5-845. Parking facilities in beach communities.**

(A) Parking facilities on state highway facilities located in beach communities that are eligible for beach renourishment funds:

- (1) **must include free public beach parking;**
- (2) may include paid public beach parking; and
- (3) **only may be restricted by the department if the department determines that the restrictions are necessary under the circumstances.**

(B) Any municipality electing to charge for public beach parking may use the parking revenues for the operation, maintenance, preservation, or funding of:

- (1) public beach parking facilities;
- (2) beach access, maintenance, and renourishment;
- (3) traffic and parking enforcement;
- (4) first responders;
- (5) sanitation; and
- (6) litter control and removal for beaches.

HISTORY: 2021 Act No. 89 (S.40), Section 2, eff May 24, 2021.

## **History of Home Rule in South Carolina**

Since its inception, the South Carolina Home Rule was recognized as a necessary limitation on state legislature's ability to restrict the authority of municipal government, particularly fiscal authority. Prior to the SC Home Rule, the Senator, as a legislative delegate, controlled the county and oversaw the spending and allocation of every aspect of a county's budget. The needs of counties and local governments were often overlooked as the state legislature looked at fiscal allocation through a broad lens, mostly restricting a local municipalities ability to address individual concerns within their municipalities.

In 1957, Columbia Mayor Clarence J. Dreher addressed the disparity of fiscal authority between state and local governments in what would be known as the "Wiggins Report." Dreher recognized the fiscal problems and sources of revenue between state and local governments were "interrelated, interwoven [and] overlapping." Particularly, Dreher noted that a major issue in the fiscal problems of local government was due to "the extent to which the state controls the delicate relationship between itself and the local governments." Dreher further concluded his position that a state's success is reliant on the success of its local and municipal governments, stating "the state must accept its responsibilities and unless we have healthy, fiscally sound municipal governments in the state, the state itself cannot experience progress and sound government."

Following Mayor Dreher's comments in the Wiggins Report, the growing need for Constitutional reform to give county government structure and define its authority continued after the 1964 US Supreme Court ruling in *Reynolds v. Sims*. *Reynolds* expanded political boundaries for state senators beyond county lines. Thus, a senator and state legislature were no longer best suited for governing individual counties as districts could include multiple counties

and parts of others. Due to the geographical positions of certain counties, a senator could be swayed to favor one county over another because of potential political gain and could be inclined to delegate for laws that would be unfavorable for one county, but favorable to another. Counties needed to have a way to govern themselves to avoid the consequences of potential bias within state legislature.

The Supreme Court of South Carolina in *Hosp. Ass'n of S.C., Inc. v. Cty. of Charleston* further commented on the beginnings of the Home Rule in South Carolina and the important role it plays in “eliminat[ing] archaic provisions” of the Constitution by strengthening “proper safeguards for sound State, County, and local governments. 320 S.C. 219, 225, 464 S.E.2d 113, 117 (1995). The purpose for the hearings and conferences in the late 1960’s to early 1970’s, which is known as the “West Committee,” was to place control of management of county and municipal affairs in the hands of *duly elected local officials*. *Hosp. Ass'n of S.C.*, 320 S.C. at 225, 464 S.E.2d at 117 (emphasis added). There was a unanimous decision by the Committee to recommend amendments to the Constitution in favor of the Home Rule. *Id.*

In the 1972 general election, South Carolina voters voted for an amendment to the Constitution, Article VIII, which was then ratified in 1973. After its ratification, the Supreme Court of South Carolina weighed in on the effects Article VIII would have on enacted statutes in compliance with the new amendment to the Constitution. In *Knight v. Salisbury*, the South Carolina Supreme Court noted that “Article VIII reflects a serious effort upon the part of the electorate and the General Assembly to restore local government to the county level.” 262 S.C. 565, 569, 206 S.E.2d 875, 876 (1974). The Supreme Court held State Constitutional laws are not grants of power to the General Assembly, but rather restrictions on what would otherwise be their absolute power. *Knight*, 262 S.C. at 570, 206 S.E.2d at 877. Additionally, the Supreme

Court distinguished the road to the implementation of the Home Rule began in the 1940's with the County Council of Charleston County being established. *Id.* Following reapportionment, various other counties adopted similar governmental plans to the County Council of Charleston County and that it is "clearly intended that the home rule be given to the counties and that county government should function in the county seats rather than at the State Capitol." *Id.* at 571. For counties to remain part of government, the power to function must exist at the county level. *Id.*

Though Article VIII was newly implemented, the Supreme Court in *Knight* noted that analyzing Constitutional provisions must be harmoniously interpreted as a whole, and not "item by item." *Id.* at 877. Particularly, the individual sections of Article VIII and other Articles and provisions of the South Carolina Constitution. Section 1 states the "powers possessed by all counties, cities, towns, and other political subdivisions at the effective date of this Constitution shall continue until changed in a manner provided by law." S.C. Const. Art. VIII, §1; *see Knight*, 262 S.C. at 569, 206 S.E.2d at 876. With this language, the framers intended to curtail legislative power of the General Assembly and disallow hinderance of Article VIII's effectiveness. *Id.*

Under Article VIII, Section 7, the General Assembly has the right to "provide general law for structure, organization, powers, duties, functions, and responsibilities of counties..." S.C. Const. Art. VIII, §7. This is congruent with the language set forth in §5-7-10, laying out the scope of the Home Rule. Similarly, Article VIII, Section 9 provides that the powers, duties, functions, and responsibilities of a municipality are established by general law. S.C. Const. Art. VIII, §9. It appears the drafters of Article VIII intended the General Assembly to retain its power to create general laws but are restricted from their ability to create "special purpose districts" within a county. *Knight*, 262 S.C. at 572, 206 S.E.2d at 878.



This intention is made clear by the language used in Sections 7 and 10 of Article VIII stating, “No laws for a specific county [or municipality] shall be enacted and no county [or municipality] shall be exempted from the general laws or laws applicable to the selective alternative form of government.” *See* S.C. Const. Art. VIII, §7; *see also* S.C. Const. Art. VIII, §10. Although the General Assembly can still establish general law, there is a line between general law and those that are “special in form.” The Supreme Court of South Carolina held that although a law may be expressed in a general form, if the spirit and practical operation of the act is special, then it “violates a constitutional inhibition of special legislation as much as one special in form.” *Timmons v. SC Tricentennial Comm’n*, 254 S.C. 378, 398, 175 S.E.2d 805, 815 (1970) (citing *Elliott v. Sligh*, 233 S.C. 161, 103, S.E.2d 923 (1958)). Applying the reasoning of limiting the General Assembly to create special legislation to Article VIII, the Supreme Court in *Knight* stated if the General Assembly was able to create special purpose districts within a county, despite prohibition of laws for a specific county, then “a frightful conflict would exist between the power of the General Assembly and the power of the County government.” *Knight*, 262 S.C. at 572, 206 S.E.2d at 878. Thus, creating “enumerable special districts” would lead to commissions or agencies having the power to perform functions “intended to have been vested in the county government.” *Id.* at 572-73. Further, the court noted that this power would render Section 7 useless as the result would be “chaotic and the home rule intended by Section 7 would be frustrated in whole or in part since the result well be that the governing body in each county contemplated by the draftsmen of Section 7 would have little or no power left.” *Id.* Essentially, with the prohibition of laws for specific county or municipality, the draftsmen did not intend for the General Assembly to have a work around to continue to extend their power over local or county governments.

As the Supreme Court stated in *Knight*, the Constitution should be read harmoniously as a whole, other sections and statutes indicate the intentions of the drafters to confer upon the municipalities the powers enumerated in the Constitution. Section 7 particularly states that the “powers, duties, and responsibilities granted local government subdivisions *by this Constitution* and by law shall *include those fairly implied and not prohibited by this Constitution*. S.C. Const. Art. VIII, §7 (emphasis added). Read in congruence with the Constitution, the intentions of the drafters are further stated in the language of Section 17 and within the provisions set forth in §5-7-10 of the Home Rule Statute. The language states the powers of a municipality and laws concerning local governments “shall be liberally construed in favor of the municipality and the *specific mention of particular powers shall not be construed as limiting in any manner the general powers of such municipalities*.” S.C. Const. Art. VIII, §17; S.C. Code Ann. §5-7-10 (emphasis added). The Supreme Court in *Williams v. Town of Hilton Head Island, S.C.*, concluded and confirmed that “by enacting the Home Rule... the legislature intended to abolish Dillon’s Rule in South Carolina and *restore autonomy to local government*.” 311 S.C. 417, 422, 429 S.E.2d 802, 805 (1993) (emphasis added). Read in conjunction with the Constitution and the statutes therein, the Home Rule “bestow[s] upon municipalities the authority to enact regulations for government services deemed necessary, proper, for the security, general welfare and convenience of the municipality or preserving health, peace, order, and good government... so long as such regulations are not inconsistent with the Constitution or general laws of the state.” *Williams*, 311 S.C. at 422, 429 S.E.2d at 805; *see also* S.C. Code Ann. §5-7-30.

Specifically, the powers conferred upon a municipality are the exercise of powers in relation to “*roads, streets, markets, law enforcement, health, and order...*” S.C. Code Ann. §5-7-30 (emphasis added). The Supreme Court of South Carolina recognized that Article VIII implies

that “different local governments have different problems that require different solutions.” *Hosp. Ass’n of S.C.*, 320 S.C. at 230. Following the reasoning of Justice Littlejohn in *Knight*, the Supreme Court held that enacting statutes within the Home Rule, such as §5-7-30, the General Assembly gave local governments the power to deal with these problems at the local level rather than at the State Capitol. *Id.*; see *Knight*, 262 S.C. at 571. Particularly, the court in *Hosp. Ass’n of S.C.* recognized local governments are better suited for local issues and solutions of beach areas that “face problems such as beach erosion *and tourism costs that many inland governments do not face.*” *Id.* at 230 n.10 (emphasis added).

Beyond those powers implicated in Article VIII, the Home Rule includes statutes and regulations that speak to particular issues of a municipalities’ powers and those of the state. Amongst these powers and restrictions are those relating to streets, highways, road, and parking. As read in correspondence with §5-7-30, Art. VIII §17 of the South Carolina Constitution, and §5-7-10, the municipalities exercise of powers in relation to streets, roads, and parking shall be read in favor of the municipality and the specific mention of these powers shall not be construed as limiting on the general power of the municipality. See S.C. Code Ann. §5-7-30; see also S.C. Code Ann. §5-7-10; see also S.C. Const. Art. VIII §17 (stating all laws concerning local governments shall liberally be construed in their favor). The Department of Transportation (hereafter “Department”) is given discretionary power to approve or reject a municipalities ability to alter, or restrict state highways, municipal utilities, or parking, S.C. Code Ann. §5-7-840. The Department can approve the alteration or restrictions through the municipality applying for an encroachment permit. *Id.* Further, the Department is explicitly allowed to restrict or prohibit parking of vehicles on any highway the Department deems would unduly interfere with the free movement of traffic. S.C. Code Ann. §56-5-2540. Additionally, the rights of a

municipality to establish on-street parking facilities has been reaffirmed and the facilities may be established and operated where the municipality sees fit. S.C. Code Ann. §5-29-30. Although the consent of the Department is required for a municipality to alter any highway system, the Department must receive consent and approval of proper municipality authorities for any work of state highways within a municipality. S.C. Code Ann. §57-5-820. The only explicit authority by the Department to work within a municipality, without its consent, is on a bridge and its approaches when the bridge or approach is functionally obsolete. *Id.* “Functionally obsolete” is defined as a narrow clearance or sharp roadway approach that would make passage difficult or hazardous. *Id.*

The General Assembly enacted Act 89, S.40 to amend §57-5-840 to include the need for any municipality to have an encroachment permit approved by the Department to alter not only the highway system, but also any parking restrictions. SC Legis. 89 (2021), South Carolina Laws Act 89 (S.40). The previous version of §57-5-840 only required approval by the Department for use of the highway or right of way of a State highway for the use of city utilities. Although §5-29-30 still affirmatively gives municipalities the right to establish on street parking, the amended version includes the need for Department approval regarding any use or restrictions on municipal parking. *Id.* In addition to an amended reading of §57-5-840, Act 89 includes a new statute, §57-5-845, to make free public beach parking mandatory in beach communities. *Id.*

Harmoniously reading and interpreting the statutes set forth in the Home Rule, the intentions of the drafters were to confer specific powers upon municipalities and limit those of the State. The State has the power to restrict operations of the municipality, however the ability to create parking and other actions pertaining to the maintenance and changing of any municipality roadway, highway, or street is explicitly left to the municipality to approve or deny.

Although the State has the power to work within a municipalities highway system without consent when the structure is “functionally obsolete,” the alteration to the highway system was not a result of a functionally obsolete structure. The explicit power to prohibit, restrict, or work without consent involves the necessity arising out of the existing structure being difficult, hazardous, or hindering the free movement of traffic. However, the State’s authority to work on the roadways does not include the creation of hazardous conditions or hindering the free movement of traffic, like the Department has done here. To do so would render the municipalities’ power to decide on these matters useless and have the opposite safety effect the State’s power was intended to achieve. The alterations made by the Department have already caused the rate of accidents on the connector to double. Read in favor of the municipality, these powers conferred should remain with the municipality because the municipality is better suited to promote the health, safety, and order of their municipality.

The very nature of the introduction of this new Act 89, S.40 is exactly what the original drafters of the Home Rule intended to avoid. Controlling these local issues from the State Capitol instead of at the hands of duly elected local officials is the kind of overreach the Home Rule was implemented to deter. Though the power to create general laws remains with the General Assembly, the amendments and additions to the statutes provided in Act 89, S.40 are special legislation, applied only to beach communities, which the Home Rule and the Constitution of South Carolina prohibit. As the Supreme Court of South Carolina reasoned in *Hosp. Ass’n of S.C.*, beach areas face many issues that the inland municipalities do not and these issues are best managed at the local level. For the General Assembly to grant powers that are explicitly held for a municipality is equivalent to the restriction of a municipality enacting regulations or ordinances that are inconsistent with the Constitution of South Carolina and the general laws of the state.

With the holding in *Reynolds v. Sims*, creating problems because of reapportionment, local officials and governments foresaw the need for Constitutional reform to prevent political bias towards certain municipalities. The enactment of Act 89, S.40 is rooted in the bias towards beach communities and municipalities that is strictly for political gain. As the Supreme Court noted in *Knight v. Salisbury*, if the State has the power to create special legislation for a specific county or municipality, the effect of the Home Rule would have little to no power.

The South Carolina Constitution and the Home Rule are interwoven to afford municipalities the powers to settle issues at the local level, where they are best suited. Local governments have the duty to preserve the general welfare, health, peace, order, and good government of the municipalities. With an increase in the number of accidents, the removal of emergency access to the mainland, and Department overreach into local issues, Act 89, S.40 does the exact opposite of promoting the duties conferred upon the local governments.

## **Town of Yountville Ordinance Number 20-498**

### **AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF YOUNTVILLE ADDING CHAPTER 8.07 OF TITLE 8 OF THE YOUNTVILLE MUNICIPAL CODE REGARDING LEAF BLOWERS.**

**Now, therefore, the Town Council of the Town of Yountville does ordain as follows:**

SECTION 1. CODE AMENDMENT: Chapter 8.07 of Title 8 of the Yountville Municipal Code is hereby added as set forth in the attached Exhibit "A".

SECTION 2. CEQA: The Town Council has considered all of the evidence in the record, including the staff reports, the testimony received during the meeting on the matter held by the Town Council, and hereby determines that this Ordinance is exempt from review under the California Environmental Quality Act (CEQA). Pursuant to section 15061(b)(3) of the CEQA Guidelines, CEQA applies only to projects which have the potential for causing a significant effect on the environment. This Ordinance will not result in a significant foreseeable environmental impact.

SECTION 3. Severability: If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held to be invalid or unconstitutional by the final decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The Town Council declares that it would have adopted this Ordinance, and each section, subsection, sentence, clause, phrase or portion thereof, irrespective of the fact that any one or more sections, subsections, phrases or portions might be declared invalid or unconstitutional.

SECTION 4. Rebate Program/Public Education: Town staff shall develop a rebate program for those persons or businesses purchasing a leaf blower powered by electricity or battery to comply with this Ordinance. The rebate program shall be reviewed and approved by the Town Council prior to implementation. Town staff shall also establish a public education campaign regarding this ordinance, including notice to likely leaf blower users or operators of its provisions, means of compliance, and penalties for noncompliance, prior to its effective date.

SECTION 5. Effective Date: This Ordinance shall take effect on July 1, 2021.

SECTION 6. Certification: The Town Clerk shall certify to the passage and adoption of this Ordinance and shall give notice of its adoption as required by law. Within 15 days from the date of passage of this ordinance, the Town Clerk shall post a copy of the ordinance in accordance with California Government Code in at least three public places in the Town.

INTRODUCED by the Town Council at a regular meeting held on the 6th day of October 2020.

PASSED AND ADOPTED by the Town Council at a regular meeting held on the 20th day of October, 2020, by the following vote:

## **Exhibit “A”**

### **Chapter 8.07 LEAF BLOWERS**

#### **8.07.010 Definitions.**

“Leaf blower” means any portable machine used to blow leaves, dirt, debris, or other materials off sidewalks, driveways, lawns, yards, or any other surfaces.

#### **8.07.20 Use of Leaf Blowers – Prohibited.**

A. It is unlawful to use or operate any leaf blower, whether powered by a gasoline or diesel engine, a generator with a gasoline or diesel engine, electricity or battery, or otherwise. Notwithstanding the foregoing, it shall not be a violation of this section to use or operate a leaf blower powered by electricity or battery:

1. In compliance with Chapter 8.04 of this code including, but not limited to, Subsection (B) and/or (C) of Section 8.04.030 of this code;
2. Without the use of a generator with a gasoline or diesel engine; and
3. In a manner that does not result in leaves, dirt, debris, or other materials being blown or deposited on any other parcel, land, lot, or public right-of-way/property other than the parcel, land, lot, or public right-of-way/property on which the leaf blower is being used or operated.

#### **8.07.030 Penalties.**

1. A violation of any provision of this chapter shall be subject to administrative enforcement under Chapter 8.05 of this code in addition to any other enforcement remedies available under law and this code. Notwithstanding any provision to the contrary in Chapter 8.05, for purposes of enforcement of this chapter under Chapter 8.05, a “responsible party” shall only include a person who uses or operates, or a property owner or business that permits the use or operation of, a leaf blower in violation of this chapter.
2. A violation of any provision of this chapter shall constitute a public nuisance.



## Gas Leaf Blower Ban effective 7/1/21 Electric/Battery Incentive Program

On October 20, 2020, the Town Council adopted Ordinance 20-498 which bans the use of all gas-powered leaf blowers in Yountville. The Town Council took this action in response to a citizen led petition that gathered over 200 signatures and a formal request by residents who raised concerns over environment reasons, noise, and quality of life. Residents and businesses will now need to use electric or battery powered leaf blowers starting on **July 1, 2021**. Anyone in violation of this ordinance could receive penalties of up to \$1,000 for those violating it.

**The Town Council included in this ordinance an incentive program with \$30,000 in funding** to help residents and landscapers partially offset the cost of replacing gas-operated leaf blowers with electric or battery-operated leaf blowers or vacuums as well as additional batteries or extension cords.

This page provides residential and commercial applications for those interested in replacing their equipment as well as frequent asked questions. If you have further enquiries on the program, please contact Erica Teagarden at [eteagarden@yville.com](mailto:eteagarden@yville.com) or by calling at (707) 944-8851.