



City Council

6:00 p.m., Tuesday, May 23, 2023
 Council Chambers
 1207 Palm Boulevard
 Isle of Palms, South Carolina

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 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. **Citizen's Comments** – All comments will have a time limit of three (3) minutes. Public Comments submitted via online form [Pgs. 3-5]
3. **Special Presentations**
 Recognition of Engineer Dave Micalizzi for 25 years of service
4. **Approval of previous meetings' minutes**
 - a. City Council Meeting – April 25, 2023 [Pgs. 6-23]
 - b. Special City Council Meeting – May 2, 2023 [Pgs. 24-25]
 - c. Special City Council Workshop – May 9, 2023 [Pgs. 26-35]
 - d. Committee meeting minutes [Pgs. 36-49]
5. **Old Business**
 Consideration of issuing a Request for Proposals for parking management services [Pgs. 50-57]
6. **New Business**
 - a. Consideration of recommendation from the Accommodations Tax Advisory Committee to approve the proposed FY24 budget from Explore Charleston for the expenditure of the 30% state accommodations tax revenue for tourism promotion [Pgs. 58-80]
 - b. Consideration of partnership with Law Enforcement Neighborhood Support (LENS) to establish paid internship program in the Police Department
 - c. Consideration of 2023 surfing application from Brycen Marshall DePass, IOP Surf Lessons [Pgs. 81-82]
 - d. Consideration of pursuing the design of the next undergrounding utility lines projects at 14th Avenue and the end of 41st Avenue & IOP Marina [Pgs. 83-88]



- e. Consideration of recommendation from the Administration Committee to appoint Tim Ahmuty to the Planning Commission vacancy [Pgs. 89-90]
- f. Consideration of recommendation from the Administration Committee to appoint Chris Skipper as Associate Judge [Pgs. 91-97]
- g. Consideration and approval of Police Department canine unit
- h. Consideration of recommendation from the Administration Committee to award the Spirit of the Island award to the following nominees:
 - i. Ted Kinghorn [Pgs. 98-101]
 - ii. ACME Lowcountry Kitchen [Pgs. 102-104]

7. Boards and Commissions Report

- a. Board of Zoning Appeals – no meeting in May
- b. Planning Commission – minutes attached [Pgs. 105-109]
- c. Accommodations Tax Advisory Committee – minutes attached [Pgs. 110-113]
- d. Environmental Advisory Committee – minutes attached [Pgs. 114-116]

8. Ordinances, Resolutions and Petitions

a. Second Reading

- i. Ordinance 2023 – 06 – To increase the short term rental license base rate by \$100 [Pgs. 117-118]
- ii. Ordinance 2023-07 – To raise revenue and adopt a budget for the City of Isle of Palms, South Carolina, for the fiscal year beginning July 1, 2023 and ending June 30, 2024.[Pgs. 119-184]

b. First Reading

- i. Ordinance 2023 – 02 – To regulate e-bikes and battery assisted motorized skateboard on the beach [Pgs. 185-187]
- ii. Ordinance 2023-08 – To adopt a new noise ordinance [Pgs. 188-194]
- iii. Ordinance 2023 – 09 – To clarify position of City Attorney and to include provisions for the appointment of City Prosecutor [Pgs. 195-197]
- iv. Ordinance 2023 – 10 – To authorize the City to enter into an intergovernmental agreement related to the South Carolina Local Revenue Services, to participate in one or more local revenue service programs, to execute and deliver one or more participant program supplements and other matters [Pgs. 198-220]

c. Resolutions and Proclamations

- i. Proclamation 2023-02 – To proclaim May 20 – 26 as National Safe Boating Week [Pg. 221]

9. Executive Session – If needed. Council may take action on matters discussed in Executive Session upon returning from Executive Session.

10. Adjournment

<u>Date Submitted</u>	<u>Name</u>	<u>Address</u>	<u>Comments for Council Meeting</u>	<u>Meeting This Comment is Intended For:</u>
5/7/2023 7:23 PM	Mrs Beatrice C Love	9 Sand Dollar Dr, Isle of Palms, South Carolina 29451	First and foremost please pass the noise ordinance submitted to you by the Public Safety Committee. If the noise levels are too high they can be changed later. We must have an enforceable ordinance in place for the summer.. Second: Change of zoning for 43rd, 44th and 45th Ave to PDD SR_1 should include Sand Dollar Drive and Live Oak (WildWood Subdivision)	City Council
5/7/2023 12:48 AM	DR LARRY PAUL	# 1 46T AVE, ISLE OF PALMS, South Carolina 29451	BAN ALL ELECTRIC BIKES ON BEACH ALL THE TIME. I HAVE GRAND CHILDREN ON BEACH IN OFF-SEASON AND AFTER 4 PM. IOP WILL BE LIABLE IF ANYTHING HAPPENS TO ONE OF THEM.	Public Safety Committee

5/1/2023 8:34 PM	Stuart L Tessler	3 49th Avenue, Isle of Palms, SC 29451, South Carolina 29451	<p>I am Stuart Tessler, I live at 3 49th Avenue.</p> <p>Mayor Pounds, Council Members:</p> <p>Good afternoon. I thank you for the opportunity to address you today.</p> <p>I am not in favor of this proposed Ordinance without significant modification. It appears to be a “knee jerk” reaction to the true assault our community recently experienced but as written I believe it will provoke more negative impressions of our community.</p> <p>First there is ambiguity. In subsection (A) “Weddings on the beach are exempt from this requirement but must provide the following as notice to the city: the time, place, duration, and nature of the event and the number of expected participants, and the name and contact information, including cell phone numbers, of the person or persons who will be responsible for responding to complaints or handling problems. What is the wedding exempt from? Is the information identified different in any substantive way from the unspecified information required from the applicant for any other type of assembly? If the answer is yes, then the required information should be identified in the ordinance so the appropriateness can be debated here prior to implementation and enforcement.</p> <p>There are aspects of this proposed ordinance which are problematic from a perspective of prior restraint. Requiring that for the purpose of acquiring a permit to assemble on public property, including the beach and beach access paths, the applicant gathering meet at least one of the following objectives:</p> <ul style="list-style-type: none"> “i. Have a positive impact on the quality of life for residents; ii. Enhance the image of the city; iii. Benefit the city financially; or iv. Promote tourism or benefit the business community between September 10 and April 30.” <p>This is a form of censorship, prohibiting contrary speech or expression</p>	City Council
4/30/2023 5:54 PM	Mrs Beatrice C Love	9 Sand Dollar Dr, Isle of Palms, South Carolina 29451	<p>Please draft a noise ordinance with decibel limits that are enforceable to send to council. We need the new ordinance now, not late season.</p> <p>Thank you</p>	Public Safety Committee

4/25/2023 10:14 PM	Mr Alan Butz	3040 Highway 17, Mount Pleasant, South Carolina 29464	Stop turning the island into a prison planet. People are supposed to go to the beach and enjoy themselves, buying a cone, eating a pizza, and not being constantly harassed and threaten by your avarice and chronic sense of entitlement.	City Council
4/21/2023 12:04 PM	Nancy Reid Barksdale	28 Fairway Dunes Ln., Isle of Palms, South Carolina 29451	Council Meeting - 4/25/23, Agenda Item 5 (IOP Connector configuration): Please support Concept 3. Having had a family member who needed to be transported to MUSC, I know first hand that safety and emergency vehicle access are the priorities as outlined in this video. https://www.youtube.com/watch?v=-HRi8Yzt4zw	City Council



CITY COUNCIL MEETING
6:00pm, Tuesday, April 25, 2023
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 Hahn, Bogosian (via phone), Ward, Streetman, Anderson, Popson (via phone), Miars, Pierce, and Mayor Pounds

Staff Present: Administrator Fragoso, Director Kerr, City Attorney McQuillin, various department heads

2. Citizen's Comments

Randy Bell said he was proud of the Public Safety response on April 7. He spoke with concern about the enforcement of a noise ordinance. He said, "Please look at these seriously and get off this nonsense that enforcement is the answer to a short-term rental issue because it simply along is not going to cut it."

Bev Miller of the Barrier Island Preservation Association thanked the Council for considering opposing H3252. She said, "You are voting to retain the ability to govern for what is best for your community. As elected officials of the Isle of Palms, you are accountable to the residents of your community, yet under this bill, you would be unable to respond to citizen's needs because of restrictions by the State. So here is our ask. Please carefully consider the provisions of the bill, not only its impact on your governance within this City and the constituents, but also the punitive punch to the City. Send a message to the legislature that this City believes in the preservation of local governance granted to all cities by the State of South Carolina."

Patsy Hindman said she originally voted for Option 5 in the SCDOT survey about alternative configurations for the IOP Connector. After learning how Public Safety felt about the configurations, she went back and voted for Option 3. She would like there to be an emergency lane on the connector and gave examples as to why Option 3 would be preferred.

Al Clouse's comments are attached to these minutes.

Laura Lovins said she was encouraged to hear of a third arrest related to the April 7 incident. She would like to see many of the ideas suggested by Chief Cornett for better surveillance realized. And for those that have more costs attached to them, she would like those ideas vetted and implemented. She would also like to have City Council pass the resolution opposing H3253.

James Raih said the growth in the tri-county area is not going to slow down, and the City needs to work with all neighboring agencies to control the flow of traffic and people on and off the island. He believes the area should be treated like there is a big event happening at all times.

3. **Special Presentations**

HR Officer Ladd presented several new employees to the Council.

4. **Approval of previous meetings' minutes**

A. **Special City Council Executive Session – March 28, 2023**

B. **City Council meeting – March 28, 2023**

C. **Emergency Meeting – April 8, 2023**

D. **Special City Council Workshop – April 11, 2023**

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

4. **Old Business**

Presentation by SCDOT and discussion of the IOP Connector bridge alternative configurations, survey results, and update on the development of concepts for Palm Boulevard

Rob Perry of SCDOT briefly reviewed the results of the survey conducted by SCDOT on the alternative configuration of the IOP Connector, noting that Option 5 received the highest number of votes.

He shared that the recent work done on the Mt. Pleasant side of the Connector was done as a result of a grant from CTC funds.

He said the implementation of any option will take time and study. There will be no changes this season.

Council Member Anderson said she spoke with Mayor Haynie of Mt. Pleasant. She said he believes this choice to be Isle of Palms' and that Mt. Pleasant may not express a preference for an option. She reminded the public that this current study only looked at the intersections of the Connector with Palm Boulevard and Rifle Range Road. She believes the funding for six paramedics in the FY24 budget will facilitate emergency response on the island.

Discussion ensued about barriers on the Connector in relation to the bicycle and pedestrian lanes. Mr. Perry said greater buffers and lower speeds are always preferred where possible. Council Member Hahn suggested that SCDOT look into highwayguard.com which has barriers approved by North Carolina and Georgia.

Mayor Pounds asked Chief Cornett and Chief Oliverius to speak about the alternative configurations and the paved median/emergency lane.

Chief Cornett said, "No matter whether you have a median or not dictates that any vehicle must yield to the furthest point to the right when an emergency vehicle is approaching behind. So even

when they are using that emergency lane, vehicles still should have moved to the side. I call it the emergency lane because it is what I am used to, but it is just a median, and if, the benefit I see in a median, if we talked about that, would be that when you have a collision, you can move vehicles around the collision assuming it's a disabled vehicle that we can't move. If we have a vehicle that's a rear end and everything is functional and we can move it, for us as police officers, we want to get it off the bridge because it is much safer to work a collision both for us and for the individuals involved and the other motoring traffic. We would move it off the bridge. If they are disabled or a driver is taken from the scene by Emergency Medical Services or something like that, then we would have to direct traffic around it. A center media gives us that avenue to do that without putting a vehicle into a bicycle or pedestrian lane, and that is where I see the benefit of a center median for us. And it does give that room for a vehicle to get through in an emergency fashion."

When asked if it would be possible to get emergency vehicles off the island in the event of an accident in the inbound lane, Chief Cornett said, "I would never say it's not possible to get around. You are relying on the traffic that is going outbound to move out of the way because they are going to have to go into those incoming lanes. We are going to do anything to avoid putting a vehicle in a bicycle or pedestrian lane. The moment we put one in that lane, and somebody steps into a lane of traffic or they ride their bike into a lane of traffic and they are struck by a vehicle, the City is liable because we opened the door for that. So we would do anything in our power to eliminate that option of putting a vehicle into that bicycle or pedestrian lane. So we would have to close an outgoing lane for them to get past it. It can be done. If a collision happens incoming, we can shut down one of those two lanes that are exiting. The downside to that is we have limited personnel or police officers, typically our squads are about 3-4 officers. It is going to take three of them to direct traffic around one of those collisions, two to direct and one to work the collision so we can clear the roadway as quick as possible."

Chief Oliverius said that while Police is focused on traffic management during a collision, Fire is focused on removing the hazard and or patient. He said, "We try to limit our exposure in the roadway wherever we are, whether it is the Connector or on any of our surface streets because we know that secondary collisions can happen. Motorists are distracted and so for the safety of our firefighters, and we are dealing with patients, we want to get off to a safe area."

Of the alternative configurations, Chief Oliverius said, "All the designs have their merits. SCDOT has worked pretty diligently to vet all of those. As a fire department, we can work with any of those concepts. There is not one of them to us that is like, oh this is the perfect one for everybody. Because we have so many stakeholders, whether it is fire, EMS, pedestrians, cyclists, the motorists. So we will be able to work around any of those concepts with our police department. Ideally, because just how we are trained and how we operate, we do prefer a larger center median" for safety reasons.

When asked if the restriping has had any effect on Public Safety's ability to respond to collisions, Chief Oliverius said, "We pulled our data and we could not trend it. We did not see anything that would point to an increase in severity of accidents or increase in accidents since the Connector restriping. When we went back in our record management system to look at all our

data, I think one thing that Mr. Perry mentioned was the reduction in speed, reduction in the amount of vehicles, all those things help with what we are trying to accomplish to make a safe roadway.”

Chief Cornett also responded to the question, “When we looked at our collisions, while they went up slightly island wide, we saw a reduction after the striping on the Connector in general. As far as working collisions, we have not had any issues that I am aware of. There was one incident where it was just easier for the responding medical service to come up the opposite lane due to the traffic backup behind the collision.” He said they are committed to life safety.

Mayor Pounds expressed his concern that an additional outgoing lane will become a passing lane.

Jennifer Bihl said of the alternative configurations, “When choosing through an alternative, it is really going to depend on what the ends look like. And what the center looks like is important, and it’s what you’re interested in. The two lanes out will add more capacity, but they have to be tied into the intersections on the Mt. Pleasant side and at Palm Boulevard correctly. But you really need to do that for all of the alternatives. So it really comes down to the operations on each end and how that works and that will help process folks through and everything. Then they are all very, bicycle and pedestrian being on the bridge is an important aspect of complete streets and be able to have that ability. So how it is handled generally similarly throughout with just having the distance between the lanes and then where the pedestrians would be, but it’s really tying it in. And then there are a couple things in the RK&K report, smaller measures to kind of help with people being aware of the traffic ahead of them and signs and all that. So really looking at letting whichever alternative is selected, letting the design professionals really look at it and make the best that it can for that design, but really partnering with Mt. Pleasant on the Mt. Pleasant side and then doing a weekend on the Isle of Palms side as well to kind of help facilitate the traffic flow as well and pedestrian and vehicular.”

Mr. Perry said there will still need to be a fair amount of work done on both sides of the Connector to determine which option will work best. He believes additional cameras would help in traffic management.

Mr. Perry shared that he will be coming back to the staff with options related to balancing pedestrians, bicyclists, cars and golf carts on Palm Boulevard.

MOTION: Council Member Pierce made a motion to suggest the adoption of Option 5 for the Isle of Palms Connector. Council Member Miars seconded the motion.

Council Member Popson said this decision should not be based on a few months’ worth of data. He prefers having an emergency lane and Option 3.

Council Member Bogosian said a balance between the need to increase traffic flow off the island and safety needs to be struck, and he believes Option 5 meets that balance.

Council Member Hahn’s comments are attached to these minutes.

Council Member Streetman said he prefers to get people off the island faster especially since traffic is not going to decrease in the future. He prefers Option 5.

Mr. Perry said, “We will continue to have dialogue no matter what because again, I think you need to know if we are running into right-of-way or utilities. If there are federal funds that are used to fund this as opposed to State, we have got to follow the National Environmental Policy Act. So we would do an environmental document. We would do some public meetings again before we started purchasing right-of-way, and the environmental documents need to be done before you purchase rights of way. So to Councilman Anderson’s point, it could take some time depending on what we get into once we get into a full-blown design. There will be coordination with both the City of Isle of Palms and the Town of Mt. Pleasant if we move forward with something.”

Council Member Pierce said he supports Option 5.

VOTE: A vote was taken as follows:

Ayes: Bogosian, Miars, Anderson, Pierce, Streetman, Pounds

Nays: Popson, Hahn, Ward

The motion passed 6-3.

MOTION: Council Member Ward made a motion to suggest the adoption of Option 3. Council Member Hahn seconded the motion. A vote was taken as follows:

Ayes: Popson, Hahn, Ward

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

The motion failed 3-6.

5. New Business

A. Discussion and consideration of recommendations from the Public Safety Committee to enhance surveillance and safety on the beach

Chief Cornett reviewed the recommendations for enhanced surveillance and safety on the beach, explaining the purpose and use of each. Mayor Pounds suggested that Council approve an amount of funding and let the staff prioritize the purchases. Chief Cornett said his priorities would be the passing of Ordinance 2023-05, the additional cameras, the transport van, the drone, and participation in the Joint Terrorism Task Force.

MOTION: Council Member Ward made a motion to approve an amount not to exceed \$150,000 for the purchase of safety and surveillance enhancements. Council Member Hahn seconded the motion.

Administrator Frago pointed out that the City expects a positive net result at the end of FY23 just over \$1 million. She added that all purchases will follow the procurement code.

Administrator Fragoso said the Public Safety Committee will discuss the addition of a K9 program before moving forward with that suggestion. Chief Cornett said he will look for grants to pay for some of the enhancements.

VOTE: A vote was taken with all in favor.

Chief Cornett said, “I do want to take a moment and just thank you all for your support. I think this Council has been tremendous in response to the incident that we don’t see often on this beach or in these communities like this. And I cannot brag enough about how responsive and supportive you as a Council have been. Not every chief can say that, so thank you for what you have done to support us.”

B. Discussion and consideration of hiring Pivot Parking to provide staffing support for parking enforcement for the 2023 beach season

Administrator Fragoso said that while she recommends the City continue to pursue a full outsourcing of the parking management, it does not make financial sense for the City to enter into a hybrid option with Pivot to hire additional staff this year. She said, “My recommendation would that City Council enhances and approves a higher budget for BSOs and that we pursue a full negotiation with this company to take the entire operations.”

Chief Cornett agreed the proposal from Pivot was costly, but he would rather enter into a full contract with them to outsource all of parking management at a later time. He reminded Council of his struggle to hire the full amount of BSOs every season and to keep the ones he does get for the entire season since most are college students who return to school before the season ends.

Council Member Pierce said he supports the outsourcing of parking management but he would like to hear from other companies.

MOTION: Council Member Pierce made a motion to increase the BSO hiring per the staff recommendation and table the discussion about outsourcing parking management until a later date. Mayor Pounds seconded the motion.

Council Member Streetman expressed concern about finding and keeping BSOs if there is no outsourcing. Administrator Fragoso pointed out that the City would be competing with Pivot in hiring people from the same applicant pool if they followed their proposal. Council Member Hahn suggested increasing the salaries again so they can hire enough BSOs to support the police department.

Council Member Pierce suggested staff be given “the authority to be able to competitively bid to get the staff” they need for the season.

Mayor Pounds said, “I think this is a better use of taxpayer money as opposed to paying an outsource to do this and we have got some control. And I think, Blair, to your point, we pin our ears back and hire as fast as we can and get as many people, feet on the ground that we can have happen.”

Chief Cornett said they have reposted the positions and ramped up recruiting efforts.

Administrator Fragoso clarified that this vote will double the BSO budget for the season to allow staff “the opportunity to navigate and make adjustments to the hourly rate as well.”

VOTE: A vote was taken as follows:

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

Nays: Hahn

The motion passed 8-1.

C. Consideration of 2023 surfing application from Phillip Atman, Salt Marsh Surf

Mayor Pounds said this instructor will be in the area of 21st-23rd Avenues.

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

6. Boards and Commissions Report

- A. **Board of Zoning Appeals** – minutes attached
- B. **Planning Commission** – meeting on April 26, 2023
- C. **Accommodations Tax Advisory Board** – minutes attached
- D. **Environmental Advisory Committee** – minutes attached

7. Ordinances, Resolutions, and Petitions

A. Second Reading

i. **Ordinance 2023-03 – to require law commercial services to remove yard debris from residential and rental properties.**

MOTION: Council Member Streetman made a motion to approve and Council Anderson seconded the motion. A vote was taken with all opposed, and the motion failed.

ii. **Ordinance 2023-04 to increase from two to four the number of resident parking decals that may be issued to non-resident property owners**

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

B. First Reading

i. **Ordinance 2023-05 – to require a permit from the Isle of Palms police department for events or gatherings on public property, including the beach that are expected to involve more than 25 people**

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

ii. **Ordinance 2023-06 – to increase the short-term rental license base rate by \$100**

MOTION: Council Member Pierce made a motion to approve, and Council Member Anderson seconded the motion. A vote was taken as follows:

Ayes: Bogosian, Hahn, Miars, Streetman, Anderson, Pierce, Pounds

Nays: Popson, Ward

The motion passed 7-2.

iii. **Ordinance 2023-07 – to raise revenue and adopt a budget for the City of Isle of Palms, South Carolina, for the fiscal year beginning July 1, 2023 and ending June 30, 2024.**

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

Administrator Fragoso said there will be a Public Hearing regarding the FY24 budget prior to the City Council meeting on May 23.

C. Resolutions and Petitions

i. **Resolution 2023-03 – to request SCDOT to implement one of the concepts presented for the IOP Connector Bridge**

MOTION: Council Member Anderson made a motion to approve the resolution in support of Option 5, and Council Member Streetman seconded the motion. A vote was taken as follows:

Ayes: Bogosian, Miars, Streetman, Anderson, Pierce, Pounds

Nays: Ward, Hahn, Popson

The motion passed 6-3.

ii. **Resolution 2023-04 – to adopt the revised Local Comprehensive Beach Management Plan**

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

Administrator Fragoso said the revised Plan presented to OCRM will include the amended zoning map to include the additional preservation and conservation areas approved by City Council last year. She said, “The next step would be for them [OCRM] to officially issue a letter of approval to the City which could take several weeks and then no further action would need to be taken until five years from now when an updated version needs to be done again.

VOTE: The motion passed unanimously.

iii. **Resolution 2023-05 – to recognize Gordon Wheeler for his support of the golf tournament benefiting the Prostate Cancer Foundation**

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

iv. **Resolution 2023-06 – to oppose implementation of proposed bill H3253**

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

Administrator Fragoso said this resolution was prepared by the City Attorney who made some small changes from a resolution the City passed last year in opposition to a similar bill. Mayor Pounds will take this signed resolution to Columbia tomorrow and read it into the record in front of the committee.

Council Member Streetman noted that one of the sponsors of the bill is no longer in office and should be removed from the resolution.

VOTE: The motion passed unanimously.

8. **Executive Session – none needed**

9. **Adjournment**

Council Member Ward made a motion to adjourn, and Council Member Streetman seconded the motion. The meeting was adjourned at 8:15pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

City Council 4/25/2023; Clouse Comments. (Meeting # 11 since 4/13/22 addressing NOISE Ordinance.

On March 28, 2023, April 4, 2023 and April 11, 2023 we respectfully requested for Council and Public Safety Committee to assure and commit to us, in writing, our administration will enforce **Ordinance 9-2-5**. No response!

Subsequently, on April 13, 2023 we provided a written request, **VIA EMAIL ONLY**, to the City Council and Administration, regarding the above. No response!

Your actions, or lack thereof, are unacceptable! You have a responsibility to respond to your constituency.

Or, are you telling us, with your silence, you are not going to enforce said Ordinance?

Actually, you have already told us; five (5) citations issued, all in the same night, in over fifty (50) calls during the past two years.

§ 9-2-5 (b)(c) addresses "**Amplified Music**", stating it is "**unlawful**". For some reason our Administration does not enforce said ordinance, even when said amplification has a negative impact on the livability of residents in this community.

Lack of enforcement has evolved into a **legal nuisance** by the Sweetgrass Inn; per **§ 9-2-5 (i.) (1) (2)**. Lack of enforcement has perpetrated said nuisance. Bluntly, our administration is part of the situation.

Further proof; the City's legal council has carved out the above nuisance section in the proposed noise ordinance. In other words, if you do not want to be accountable for enforcement, extinguish it.

We provided you detailed video regarding the March 31, 2023 and April 15, 2023 events at Sweetgrass, with a detailed explanation.

March 31, 2023; electric violin concerto outside under the Osprey Patio. Could not sleep; called Police at 9:18PM. Music continued until 10:00 PM. All of you received a video clip of the above. We understand the new resort manager "Tom" was sitting **beside** a speaker and did not think the sound was out of line. Interesting; I can not sleep due to the noise; Tom thinks it is ok.

April 15, 2023; rooftop bar "hip hop" event. Could hear the noise above the sound of our TV program. Called Police at 9:11 PM. You received a video clip regarding the above.

April 22—23: Afternoon **Amplified** daily concerts; they are back. The 2 - 5 time frame has been expanded to 6:00 PM. Wonder why the expansion of time? This is **amplified music** which is clear violation per 9-2-5 (c). Unable to use our screen porch both days.

Sunday 23rd: Our neighbor was operating a battery powered chainsaw, 20 ft. from our SW property line. As the sound from the music and chain saw would ebb and flow; the **Amplified** music, approximately 220 ft. from my location, was actually louder per my decibel meter; 62 dBAs vs. 61 dBAs.

Regarding Terri Haack's written comments (attached) dated 4/11/23:

"We acknowledge that noise from Sweetgrass Inn has the ability to impact surrounding neighborhoods and we are committed to mitigating this impact". The above said events did not meet our expectations regarding mitigation.

Mrs. Haack previously stated there would no longer be vehicles (food trucks, etc.) in the green area behind us (except July 4th). As of April 19 we now have a camping trailer parked in our back yard.

February sound study/events. A 30,000 ft. view which has no statistical detail to support the resort's request. No dates or number of attendees at the stated events. February was a ghost town.

Mrs. Haack stated we would receive some version of the sound study; nothing to date.

COMMENTS OF TERRI HAACK SENT TO MAYOR POUNDS FOR 4/11/2023 CITY COUNCIL WORKSHOP**STATEMENT: ISLE OF PALMS SPECIAL CITY COUNCIL WORKSHOP**


On behalf of Wild Dunes Resort, I'd like to thank the members of Isle of Palms' Public Safety Committee and City Council for their contributions, research and thoughtful discussion surrounding the recent noise ordinance proposals. We acknowledge that noise from Sweetgrass Inn has the ability to impact surrounding neighborhoods and we are committed to mitigating this impact, having already undertaken a number of actions to do so.

These actions include the removal of multiple speakers from the family pool area, the addition of strict responsibility clauses in group/event contracts and the reviewing of the style, location and time of all planned entertainment and activities for the summer season. We have also monitored noise levels during events with onsite staff. The Resort has additionally contracted professional sound engineering studies – the February study established that baseline daytime/evening noise hovered around 60 dB, with occasional spikes of limited duration, while baseline nighttime noise measured approximately 50-55 dB, and the two evening events in the Osprey Ballroom, which included a corporate event and a wedding, did not exceed 75 dB. The Resort will be conducting an additional study at a time during which the pool area is active, and the Osprey Ballroom is hosting an event, likely Memorial Day weekend.

The Resort requests the decibel limit remain at 75 dB and requests that special event permits, which allow up to 85 dB, not to be limited to a number of hours per year. If the number of special event permits must be limited, we request that the number be 6-8 total events.

I look forward to continuing this discussion with you and again thank the committee members for your valuable time on this important topic.

Nuisance 4/15/23

From: awclouse@yahoo.com (awclouse@yahoo.com) 

To: awclouse@yahoo.com; thaack@lowe-re.com; roxbc29@yahoo.com; vbkraus@aol.com;
george.knab@gmail.com; liliensrobert@gmail.com; sgreiman@csa.canon.com; desireef@iop.net;
dkerr@iop.net; kcornett@iop.net; rforsythe@iop.net; jward@iop.net; spierce@iop.net; jbogosian@iop.net;
bhahn@iop.net; jan.anderson@iop.net; ppounds@iop.net; caroliop@bellsouth.net; nwiemann@comcast.net;
kmiars@iop.net; rstreetman@iop.net; kpopson@iop.net; nico.schermerman@destinationhotels.com

Date: Monday, April 17, 2023, 09:02 AM EDT

To All:

Our livability in review for Saturday 15, 2023:

Saturday afternoon at Sweetgrass was very busy. Throughout the afternoon several pickup games on the artificial surface. Decibels reaching 75 from said event. The music is back. In lieu of removing nine (9) speakers; adding back two (2) speakers; the volume has been elevated. We can easily hear said music on our screen porch. There were long durations in which the sound emitted from said speakers were a low frequency, emulating a subwoofer ("a rhythmic base reverberating type sound, beat and cadence"). Extremely annoying!

All the above activity is a definable Nuisance (§ 9-2-5 (i.) (1) (2)). Interestingly, said Nuisance has been carved out of the new proposed noise ordinance. Why?

Later in the night while watching TV, we kept hearing noise outside, which was disturbing our ability to hear our TV. We turned up our volume to a point where it was not pleasant to listen to our program; we could still hear the noise outside. A Hyatt/Dart/Lowe signature rooftop bar event was emitting the sound (video to follow via iPhone). I called the IOP Police at 9:12PM. We would appreciate a report. Were citations issued? If not, please give us a detailed explanation.

Something is terribly amiss. The resort's actions speak louder than words. They state they want to do anything possible to resolve the nuisance issue; yes, it is a nuisance. However, their follow through does not align with their narrative. The new resort manager, "Tom", stated he sat next to an outdoor speaker at the March 31 event (electric amplified violin event) and did not think it was out of line. In contrast, the speakers were pointed toward us; I am lying in bed, hearing every note, unable to sleep. I called IOP Police at 9:19PM.

Our understanding is the resort's "Sound Study" was to be available the week of 3/13/23.....nothing.


Sunday 16, 2023:

We tried to enjoy the day on our screen porch; not meant to be. The resort's loud caribbean calliope music (not sure if this is the correct genre) overwhelmed us. With the removal of the nine (9) bose speakers, it is amazing how loud the music remains. Meaning, the resort is not interested in executing on the necessary changes to provide us with a livability which we deserve. They specialize in "smoke and mirrors". We request a map outlining the location and make of the resort's speakers. Again, when we hear the resort's music on our screen porch, it is too loud. When we hear the resort's noise while we are in bed, it is too loud.

As we have been experiencing the above abuse for over two (2) years; we believe the situation is more than qualifies as a nuisance.

Thank you,

Al and Roxie

Allen Clouse 
 Roxie Clouse
 3 Grand Pavilion Drive
 Isle of Palms, SC 29451
awclouse@yahoo.com

April 13, 2023

VIA EMAIL ONLY

TO: IOP CITY COUNCIL MEMBERS:

Mr. Phillip Pounds, Mayor
 Mr. John Bogosian
 Mr. Blair Hahn
 Mrs. Katie Miars
 Mr. Jimmy Ward
 Mr. Rusty Streetman
 Mr. Kevin Popson
 Mrs. Jan Anderson
 Mr. Scott Pierce

IOP CITY ADMINISTRATORS:

Mrs. Desiree Fragoso, City Administrator
 Mr. Douglas Kerr, Director of Building, Planning and Zoning
 Mr. Kevin Cornett, Chief IOP Police

CITY OF ISLE OF PALMS, SC
1207 Palm Boulevard
Isle of Palms, SC. 29451

RE: NOISE ORDINANCE 9-2-5; ENFORCEMENT

Greetings:

At the City Council meeting held on March 28, 2023 we respectfully requested Council to "assure and commit to us, in writing, our administration will enforce Ordinance 9-2-5".

Later, at the Public Safety Meeting held on April 4, 2023, we requested "assurances in writing, our administration will enforce Noise Ordinance 9-2-5".

Subsequently, at the City Council meeting held on April 11, 2023, again, "we requested Council provide us written assurances our Administration will enforce Ordinance 9-2-5".

To date, per the above, we have not received said written assurances we have requested.

Please accept this letter as our documentation regarding a formal written request to the City of Isle of Palms, SC to" assure and commit to us, in writing, our administration will enforce Noise Ordinance 9-2-5.

Time is of the essence.

Sincerely,

Al and Roxie Clouse

Noise Ordinance 9-2-5

From: awclouse@yahoo.com (awclouse@yahoo.com)

To: ppounds@iop.net; jbogosian@iop.net; bhahn@iop.net; kmiars@iop.net; jward@iop.net; rstreetman@iop.net;
kpopson@iop.net; jan.anderson@iop.net; spierce@iop.net; desireef@iop.net; dkerr@iop.net;
kcornett@iop.net; roxbc29@yahoo.com; vbkraus@aol.com; liliensrobert@gmail.com;
sgreiman@csa.canon.com; george.knab@gmail.com; nwiemann@comcast.net; caroliop@bellsouth.net;
thaack@lowe-re.com; nico.scherman@destinationhotels.com; rforsythe@iop.net;
thepublicationsspecialist@gmail.com; lynn@luckydognews.com

Date: Thursday, April 13, 2023, 12:21 PM EDT

Mr. Phillip Pounds, Mayor:

Attached please find our written request regarding enforcement of Noise Ordinance 9-2-5. Please address. Time is of the essence.

Respectfully,

Al and Roxie



Noise ENFORCEMENT LETTER TO COUNCIL 4:13:23.pdf
27.1kB

Blair Hahn Comments to IOP City Council 4/25/2023

I have spoken many times about the reasons this council should support option 3 for the connector along with demanding that a hard barrier be placed between the traffic and the pedestrian/bicycle lane. This is the option our public safety committee recommended be adopted by council. The basis for recommending option 3 with a hard barrier comes from our first responders, all of which believe option 3 is the safest choice. I have been accused of lying and misrepresenting the position of our first responders by members of this council. They simply don't want to hear the truth. The truth is I sat down with both our police chief and our fire chief, looked them in the eye and asked what would you do if this was your decision. I called our past fire chief in the mountains of NC and asked the same question. I have put that question to multiple heads of other law enforcement departments in the tri county area. All of them, to a person, said the same thing. An emergency lane is the safest, best option. All of them. Our fire chief went so far as to say that sending someone to change the flag on the connector gave him pause because it is currently so unsafe. Those are the facts and the truth of the matter. Of course, when asked if they could make any other option work, they say that they will make it work. That is their job, to put themselves in harm's way to protect the rest of

us. Don't we owe it to each and every first responder to make their job as safe as possible?

But those are facts. It doesn't seem we are interested in facts. Political expediency is all we care about. So, let me give you the politically expedient reason option 3 is the only real option. 20 plus years ago Sullivan's Island was faced with a similar choice. Do they block SCDOT from removing the draw bridge for a fixed span bridge like our connector or do they take the candy, do they take the fixed span bridge. After much debate, Sullivan's Island blocked a fixed span bridge because it would make it easier to access the island. The easier it is to access; the more people will come. More cars, more traffic, more load on an already overloaded infrastructure. They saw that this is exactly what happened to Isle of Palms when the connector opened.

If we add 2 lanes off, that is exactly what will happen again. More cars, more traffic, more people, more load on our first responders, more chaos on our beaches and in our public parking areas. If you won't vote for option 3 for the right reasons, then vote for option 3 for the politically expedient reason. I implore every member of council to vote for the option recommended by our safety committee and our first responders. Please vote for option 3.



SPECIAL CITY COUNCIL MEETING
4:30pm, Tuesday, May 2, 2023
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 Hahn (via phone), Ward, Streetman, Anderson (via phone), Popson (via phone), Miars, Pierce, and Mayor Pounds

Absent: Council Member Bogosian

Staff Present: Administrator Fragoso, Chief Cornett, Chief Oliverius

2. Citizen's Comments

Mr. Stuart Tessler, 3 49th Avenue, said he is not in favor of Ordinance 2023-05 without significant modification. He believes the language surrounding weddings on the beach to be ambiguous and wonders why weddings would be treated differently than any other function on the beach. He also believes requiring a beneficial purpose to the event is a form of censorship. He believes requiring people to submit a request 60 days in advance of an event is excessive. He would like City Council to defeat the ordinance.

3. Purpose – Second Reading of Ordinance 2023-05 – to require a permit from the Isle of Palms police department for events or gatherings on public property, including the beach that are expected to involve more than 50 people

MOTION: Council Member Streetman made a motion to discuss, and Council Member Pierce seconded the motion. The motion passed unanimously.

Administrator Fragoso read the changes made to the ordinance. Council Member Miars asked the significance of the dates March 1 through September 9. Administrator Fragoso clarified, "I think that the intent would be that between those dates the City is saying ahead of time that we would not approve any permits for events that would include a walk, run, or a race on the beach." Additionally, the dates indicate the busy season for beach activities.

Mayor Pounds said many of the changes were based on Mr. Tessler's comments submitted prior to the meeting.

Administrator Fragoso said the change from 25 to 50 people comes from case law that defines what a gathering is. She noted that weddings will be treated like any other event on the beach. Chief Cornett said 50 is a manageable and enforceable number.

Council Member Miars asked how the Police Department would be handling the enforcement of this ordinance. Chief Cornett answered, “The group would have to gather first for us to be able to say that they were unlawfully gathered without a permit. Once they were gathered and we could tell that it was a group that was in violation, if they did not have a permit, we would just ask to see that permit. Typically, I think these are going to be such few numbers that I’ll know if a permit’s been issued or not...If we do see a group that gathers and they don’t have a permit, then we would ask them to disperse. We could charge individuals. Our first method would be to disperse unless they had the permit. And to educate. At the end of the day, I don’t think there is any intent to tell people they cannot gather. It is just that we want them to be able to do so and that we have the resources we need to find the person in charge if we do have incidents that are getting out of control or maybe litter left on the beach, which is what we typically see from large groups, and they could address that and we can contact them to make sure they clean it up.”

MOTION: Council Member Pierce made a motion to approve the ordinance as amended and to waive the reading. Council Member Hahn seconded the motion. The motion passed unanimously.

3. Adjournment

Council Member Ward made a motion to adjourn, and Council Member Streetman seconded the motion. The meeting was adjourned at 4:48pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



SPECIAL CITY COUNCIL MEETING -- WORKSHOP
5:00pm, Tuesday, May 9, 2023
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 Hahn, Popson, Anderson, Ward, Streetman, Pierce, and Mayor Pounds

Absent: Council members Miars and Bogosian

Staff Present: Administrator Fragoso, various department heads

2. Citizens' Comments

Al Clouse's comments are attached to these minutes.

Rich Boznik, 15 44th Avenue, gave history and clarification to the request being made by him and his neighbors to have their properties rezoned from the Wild Dunes PDD to SR-1. He said, "All we are trying to do is reach out to the City and make sure that the City puts in place restrictions for our properties so that they would coincide with our neighbors' properties."

3. Special Presentations

Presentation by Davis & Floyd – Comprehensive Drainage Master Plan

Michael Horton of Davis & Floyd presented a draft report of the Comprehensive Drainage Master Plan. The scope of the plan covers 30th Avenue to Breach Inlet and provided suggestions for improvements along with potential costs, the creation of a maintenance program, and a review of the City's current development standards and recommendations for revisions. The recommendations for infrastructure improvement "come off a 10-year storm design." Mr. Horton said improvements were ranked by importance and noted that most of them are in SCDOT's right of way.

Council Member Anderson requested an executive summary of the plan upon completion.

Director Kerr said the City has had success working with SCDOT on maintenance operations and they have been supportive of the City's grant applications for infrastructure funding, but not as supportive working with the City on improvement efforts. The Planning Commission will complete a more comprehensive review of the plan and staff will continue to analyze it as well. The Environmental Advisory Committee has also asked to review it.

4. **Dashboard of City Operations**

Administrator Fragoso said revenues and expenditures are tracking as expected for this time in the fiscal year. Charges and actions from the Police Department are tracking ahead of this time last year. Parking tickets are down, but that number is expected to increase as more BSOs are hired.

She pointed out the separation of calls for service and automatic aid calls for service is in the monthly Fire Department report and will appear on the dashboard next month. She noted that there was a large increase in the calls for service, but 27 of 32 automatic aid calls were cancelled in route.

The Building Department has processed 892 short-term rental applications but will need more time to go through the rest of them. Director Kerr said the previous rental year closed out with 1,791 licenses and that number is still fluid. The Building Department has implemented RentalScape, which generated an additional 40 unlicensed properties. Staff is working through those now. Director Kerr stated that RentalScape is better at identifying rental activity within a rental unit.

Administrator Fragoso reported on the few vacancies that exist throughout the City. She also said they are evaluating incentives for BSOs who work longer through the season. Upcoming events include the Disaster Expo (5/16), Bike Rodeo (5/20), Community Overdose Prevention/Narcan Training (5/24), and the Sand Sculpting Contest (6/3).

5. **Department Reports – in the meeting packet**

6. **Strategic Plan Policy Initiatives and Priorities**

A. **Livability**

i. **Discussion of changes to the noise ordinance**

Administrator Fragoso said the version of the noise ordinance in the meeting packet comes with changes approved by the Public Safety Committee. Council Member Hahn believes it is time to put the ordinance in place to see how effective it is. Council Member Ward believes the decibel levels are too high and has concerns about the 5-strike rule.

A lengthy discussion ensued about the ordinance provision that leads to possible business license revocation when 5 founded complaints are issued against a property. Concerns were expressed that the Police Department was not enforcing the current noise ordinance. Administrator Fragoso and Chief Cornett pointed out that enforcement does not always result in a ticket being issued. Many times, enforcement results in compliance with the ordinance.

Director Kerr explained “the staff’s directive is to go on founded complaints and not citations” when it comes to dealing with noise from a short-term rental. Chief Cornett also pointed out that there are different renters each week that could be causing the noise.

Administrator Fragoso stated “five [founded complaints] is the threshold for short-term rentals. So five founded complaints for the noise violations to trigger the suspension or revocation of a

business license. The ordinance just says repeated, so there is no magic number” when considering action for commercial establishments. The Sweetgrass Inn received 4-5 complaints last year, but they were generated by one event.

Of the current draft ordinance, Chief Cornett said the objectivity of the decibel readings will be key in helping the officers apply the law.

Administrator Fragoso said of the removal of “excessive noise” and “plainly audible” definitions removed from the ordinance by the Public Safety Committee: “If the goal is to eliminate any gray area and sort of subjective measures to determine whether a noise is prohibited or not, the recommendation is being made that that section in its entirety be removed. Therefore, the threshold would be the guiding principle, the decibel threshold would be the guiding principle to determine whether it’s a violation. I think we have talked about this at length at Public Safety. There are noises that will be annoying to some that may not meet that decibel threshold, so I think we have to kind of go in eyes wide open. There have been some questions and concerns about bass sound pounds being kind of reverberating. They do not exceed the 75, for example, if we are looking at a commercial establishment number for daytime hours, and it is still going to be bothersome.” She believes putting the ordinance into place for the season will identify those sorts of issues that may need further consideration.

Council Member Pierce said he is uncomfortable with the “escape hatch clause” that is in the original ordinance that said, “if a resident has an annoying or disturbing noise that they are going to be able to seek help and get that shut down depending on what it was if it is not meeting a decibel level. It is that or. If it is disturbing me or we have a decibel level. Either one of those would result in a founded complaint or give you the ability to correct it.” He believes 75 decibels to be too high and would like to see 70 decibels in the ordinance. He also said he believes the noise concern on the island is between the Sweetgrass Inn and the surrounding neighbors. He would also like to see the section allowing commercial establishments to request noise ordinance exemptions five times per year removed from the ordinance.

Chief Cornett said he does not know the solution for how to deal with disruptive noise that cannot be recorded by the decibel reader. Administrator Fragoso pointed out that noise ordinances from other municipalities have the definition for disruptive or excessive noise.

Mayor Pounds would like to see the noise ordinance come before the Council for First Reading at the end of the month. Council Member Ward said he would not vote for the ordinance in its current form. He wants to see everyone treated the same.

After some discussion, the section allowing commercial establishments to request permission to exceed the noise ordinance will be removed. Commercial establishments outside of GC2 will still be able to request permission for such an exemption which would need to be approved by City Council via resolution. The resolution will establish the parameters for the noise exemption.

ii. Discussion of request from property owners on 43rd, 44th, and 45th avenues for properties to be rezoned from the PDD into SR-1

Director Kerr reexplained the request from these properties and the steps that need to be taken to make it a reality. He said, “What we are thinking would be the best plan of action if Council is of a mind to do this would be to get your rezoning very near to the goal line but not give ratification and tell those owners to come back with some kind of confirmation they are going to be successful in releasing the properties from the covenant, and we would ask that Wild Dunes not release those covenants but basically get it to a point where they can be released, and they are ready to be released, and then once all of those are aligned and they are ready, then we would want the City to rezone first so there would be a very short window while these owners would be held to both the City zoning and the Wild Dunes ARC requirements with the understanding that very shortly after that the Wild Dunes ARC could relinquish their control. So there would be this kind of transition period that they would be very shortly overlapping with control.” He believes it to be a two-month process.

Administrator Fragoso said the City Attorney will be present at the May meeting to provide legal advice about this situation in light of the current litigation with Wild Dunes.

Council Member Popson asked about the deed restrictions on the properties, to which Director Kerr answered, “They are tied to those restrictive covenants through their deeds and that is the process, again, it will be independent of the City, but we would want to have confirmation from the Wild Dunes Community Association that they have successfully gotten to a point that they have given up those ARC rights.” He said it is ultimately not a City issue, but the City will closely monitor the situation.

Administrator Fragoso said she would be reluctant to draft anything for First Reading until the homeowners have made some progress on the situation.

Council Member Hahn suggested asking the City Attorney “about the property rights that are tied up with the deed. I would expect 100% of the people would have to agree to this or it isn’t going to happen. It has nothing to do with us, but all that needs to be in place well before anything comes to us.”

iii. Discussion of proposed initiatives with Explore Charleston

Administrator Fragoso said the proposed initiatives from Explore Charleston – the walkability study and the development of a tourism management plan – are in the FY24 budget the CVB will be presenting to the ATAX Committee next week. The funding for those projects will come from the 30% funds given to the CVB.

She said the tourism management plan will be developed through the same process used by the City of Charleston. She said, “There is still a lot of conversation to be had about the process and who would be included and what would be the timeline.” She believes there is an opportunity to expand on what is being proposed if the Council has any feedback on the initiative.

The tourism management plan, also suggested by the City's lobbyists, is budgeted for \$30,000, and there is \$50,000 budgeted for the walkability study. Mayor Pounds said the City will be leading these projects, not the CVB.

Administrator Fragoso further explained the tourism management plan initiative: "The City of Charleston is the other local community that has recently done this. The City works with the consultant and the College of Charleston for the research and data on the front end. Explore Charleston is a participant just like we would anticipate having participants from our local business community, residents. Just for context, we are looking at a process that starts with a lot of surveying, focus groups, then a committee may be formed, would be formed by Council. We are looking at potentially a committee of about 20-30 people so that we make sure it is inclusive."

Council Member Pierce expressed concern about understanding the objectives and expected outcomes of such a plan. Council Member Anderson would like to see a copy of the City of Charleston's tourism management plan.

iv. Discussion of Ordinance 2023-02 – to regulate e-bikes and battery assisted motorized skateboards on the beach

Mayor Pounds said the draft ordinance in the packet is a good compromise. Chief Cornett said that while he only got the first complaint about a bike on the beach for this year today, he does get frequent calls about the safety of them on the beach. Council Member Hahn said he is in favor of the ordinance but noted that Section A implies that cars could be on the beach outside of 10am-5pm. Administrator Fragoso said she will review the language to clarify.

B. Environmental – none

Discussion of next beach renourishment project and Breach Inlet dune system

Administrator Fragoso said they have begun discussing the next beach preservation projects with Coastal Science and Engineering. Regarding Breach Inlet, she said, "I think you all have seen and maybe received comments from folks that live around that area about escarpment that is visible in that section between maybe 3A to about 1st Avenue. Typically, what we know and what we have seen in previous years is that that area usually restores itself over the summer. However, the recommendation has been made by CSE that the City pursue a general permit for minor beach renourishment, minor dune renourishment, and it is a very simple permitting process. It is really not going to cost the City anything much, if anything, and it would give us the flexibility in the event that conditions worsen and we're dealing with an emergency situation that we could act as we have done in the past after hurricanes when the dune system has been destructed. We have brought in contractors to restore the dune. What this project would look like would be trucking in sand, bringing in beach compatible sand to restore the dune to certain standards. No work can be done before the turtle nesting season ends, which is November 1."

She continued, "Long term, I think we have talked about this before, engaging CSE to identify a sand borrow area offshore closest to the Breach Inlet area. We have identified several borrow areas on the northern end of the beach in association with our beach renourishment projects. We

do not have a source identified on the other end, and the closest you can get a source of sand, the cheaper it will be.”

She also reported that the shoal that is attaching to the beach is expected to be attached with in a year and a half to two years. She said the City’s shoal management project could add time and life to the beach renourishment project done in 2018. She added, “That is the belief that we can take advantage of that sand source and redistribute it to the island to ensure we have a healthy, dry sand beach. We do have some money in the budget to pursue this shoal management permit in addition to a permit for the large offshore dredging project that we anticipate needing at some point.”

She reminded Council that the area identified as having the most compatible sand for the 2018 renourishment has been designated as an historic area and “that adds a level of complexity for us to be able to dredge and remove sand from that area.” She will be meeting with the State Historic Preservation Office next week to understand what may or may not be permitted.

C. Public Services

i. Discussion of next steps related to hiring a parking vendor for the island for 2024 beach season

After a brief discussion, Council would like to send out an RFP for the parking vendor for the 2024 beach season.

ii. Discussion of implementing “Adopt a Drain” program

Director Kerr said they have been working with the City of Charleston to implement an Adopt a Drain program on the island. The approximately 120 drains around the island will be available for adoption at the program’s launch next week at the Disaster Expo at the Recreation Center. He said this program “gives the Public Works staff and the City kind of boots on the ground. A lot of stuff is happening at times when the staff is not year to see exactly what is going on. So they can document it, report it.”

iii. Discussion of undergrounding utility projects with Dominion Energy

Administrator Fragoso said they have met with Dominion Energy staff who has recommended the City next pursue the project of undergrounding utilities at 14th Avenue from Palm to Ocean Boulevard. Dominion Energy will also be working on the design of the project at 41st Avenue, which will be a much more expensive project. They will try to have that work done concurrently with the drainage work planned for 41st Avenue. More information about both projects will be brought to City Council when available.

D. Personnel

Discussion of partnership with Law Enforcement Neighborhood Support (LENS) to establish paid internship program in the Police Department

Administrator Fragoso shared that the LENS program would like to make a donation to the City that would be used to pay an intern for the Police Department. Council Member Hahn would like

LENS to report on its use of the ATAX money it was awarded last year. He is concerned they are not spending their money as they have indicated. He said the Public Safety Committee wanted to see all of their expenditures “Because they have made expenditures that were clearly outside of what would be appropriate for ATAX or even, depending on your definition of the LENS program, the LENS program, and so we wanted to see all of that.”

Administrator Fragoso said, “This non-profit, just like any non-profit, that received grant funding, they are required to spend the money received from the City, from ATAX in a tourism-related eligible expenditures, and those are spelled out in the code. What they do with their money received from private donations, they don’t necessarily have to comply with that tourism-related expenditure definition. They would have to comply with whatever bylaws they put in place when seeking private donations and private funds.” She said LENS only has to answer to the City for the ATAX funds it received.

Council Member Ward would like a full accounting of how they spent their ATAX funds before moving forward with this donation to the City.

E. Other items for discussion

i. Discussion of 2023 surfing lessons application from Brycen Marshall DePass, IOP Surf Lessons

Mr. DePass’s program will be held at 26th Avenue. Administrator Fragoso said all surf lesson applications will be presented to Council at one time next year.

ii. Discussion of request from Outer Banks Season 4 production to film on the beach during one weekday in July

Administrator Fragoso said this will come before Council at their May 23 meeting. This request is for City-sponsored event status. They will be filming one scene at the Sea Cabins pier and will be hiring off duty officers for crowd control on a Tuesday and Wednesday in July. They do not need anything else from the City other than permission to film.

7. Financial Review

A. Financial Statements and Project Worksheets

Director Suggs said revenues and expenditures are tracking right where they should be for this time in the fiscal year. She said the “under budget condition” in the general fund is made up of “the FEMA house that is in the budget and the drainage phase three and then about \$200,000 in just general drainage contingency that we don’t think will get spent by the end of the fiscal year.”

She said general fund revenues, property taxes, local option sales taxes are trending ahead of budget. Building licenses, rental licenses and building permits are a bit behind where they were this time last year.

General Fund expenditures are expected to be approximately \$820,000 over budget, “500 plus of that relates to the one-time out-of-budget employee compensation adjustments” and some over

budget legal expenses and higher than anticipated insurance costs. Director Suggs believes the projected positive net balance at the end of FY23 will be approximately \$1 million.

The City has healthy cash balances, \$16 million of which is restricted.

The monthly receipts for Municipal ATAX funds continue to trend up, but she believes some of that is likely catch-up due to lack of staffing at the County. State ATAX is 9% up over this time last year, Hospitality Tax is 23% over last year, and Local Option Sales Tax is up 10% over last year.

There is \$1,115,000 left in the Drainage Phase 3 project. She said, “We received the final application for payment on the improvements to the bulkhead along the Intercoastal Waterway, so we are kind of done for the time being on that schedule. We will retire it for a while until construction starts on the public dock.”

8. **Procurement**

9. **Capital Projects Update**

A. **Phase 3 Drainage – Outfalls at 30th, 36th, and 41st Avenues**

Administrator Fragoso said the work at 30th Avenue is complete with the exception of some check valves and minor improvements. The work at 36th Avenue will not begin until the off season, likely mid-August after school starts.

Staff continues to work with Thomas & Hutton and the SC Department of Resiliency on the 41st Avenue project. They are still waiting for a SCDOT permit for the work at the intersection of 41st Avenue and Waterway Boulevard. Thomas & Hutton is working on the technical specifications so that the bidding process can begin “as soon as the funds are released from SCORE. We can finish the environmental assessment process, the mitigation credits can be bought, then we can go out for bid and get a contractor for actual construction.” The engineers believe construction can begin by the end of the year.

B. **Comprehensive Drainage Masterplan**

This was discussed earlier in the meeting.

C. **Public Dock Rehabilitation and Marina Bulkhead and Boardwalk**

Administrator Fragoso said the boardwalk project is complete. The public notice period has ended for the public dock project for both OCRM and the Army Corps of Engineers. ATM is now coordinating with those agencies to answer any questions or comments received during the public notice period.

D. **Marina Dredging**

Administrator Fragoso said an RFP is out for the engineering firm to help with the design and permitting process for this project. They hope to start this project at the start of FY24. The City will be partnering with other organizations that have dredging needs to facilitate and streamline the permitting process.

E. Breach Inlet Boat Ramp Improvements

Administrator Fragoso said the City partnered with Coastal Dredging, the company that was hired by The Boathouse Marina, to “do some minor maintenance to clear up the boat ramp and the sediment that was prohibiting or preventing boats from launching during low tide.” The cost of that project was less than \$10,000, “so now at low tide there is about five feet of water that should allow some pretty easy launching.”

ATM will be reviewing “some concerns that we have regarding the slope of the existing ramp.” There is money in the FY24 budget for some work to be done in this area.

10. Legislative Report

Mayor Pounds reported that the short-term rental bill is back in the House version of the budget. He said it is a budget proviso and “it is now going to the Senate and the conference committee,” and the lobbyists are confident that it will get pulled back out.

11. Adjournment

Council Member Ward made a motion to adjourn, and Council Member Popson seconded the motion. The meeting adjourned at 7:43pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

Submitted by Al Clouse,
5/9/23

City Council Meeting 5/9/23: Clouse Comments (Meeting No. 13 since 4/13/2022 regarding NOISE ORDINANCE: NUISANCE.

After five (5) requests, this being the **sixth**, we are still waiting on written assurances regarding enforcement of § 9-2-5 (b)(c). "Amplified Music" is "unlawful" and the core of this situation.

Lack of enforcement, during 2021 and 2022, has evolved into a legal nuisance by the Sweetgrass Inn YTD. However, this does not reconcile with the Monthly Report in your packet which states "one (1)" noise violation for April YTD. Chief Cornett further stated all complaints were from one person.

PSC on 5/2/23 Chief Cornett stated four (4) complaints have been founded against Sweetgrass Inn YTD. However, this does not reconcile with the Monthly Report in your packet which states "one (1)" noise violation for April YTD. Chief Cornett further stated all complaints were from one person.

Now, Chief Cornett would not state their name, however, I will tell you, their initials are Al Clouse, one (1) of seven (7) core complainants.

On March 3, 2023 Debbie Stanley, WDCA President, publicly acknowledged WDCA does not have a fiduciary or moral obligation to aid us in our situation regarding noise abuse from the Sweetgrass Inn; thus, carving us out of their empire, except dues; further solidifying their joined at the hip bond with the resort. Subsequently, Mr. Jim Anderson was elected WDCA President and Mrs. Haack was elected as a Director. Clearly Mrs. Anderson has a conflict of interest, as Mr. Anderson's spouse. Mrs. Anderson, as you are aware, has been recently promoting the Sweetgrass Inn to the City regarding sponsorship for an event.

We respectfully request Mrs. Anderson immediately recuse herself from all further discussion and issues regarding the noise ordinance as it relates to the City, Resort and the Complainants.

It is very troubling to us Mrs. Anderson, and the Council, have not been proactive in this situation. The optics do not pass the smell test.

PSC on April 13, 2022, our very first meeting, not knowing the rules of engagement, after presenting our situation, with accompanying documents, I asked Mrs. Anderson (Chairman), "what can you do for us". Mrs. Anderson stated "we will get back to you". Never heard back from Mrs. Anderson!

PSC on November 29, 2022 Mrs. Haack, again a WDCA Director, stated "there are somethings outside of this ordinance that we need to do to help council address those items and I can certainly give you a list of all the things we are doing as owners to mitigate". Mrs. Anderson (Chairman) stated "I think that would help". Where is the list?

What is additionally interesting: Mayor Pounds lives approximately a five (5) minute walk from our property. He has never once reached out to us to realize what we are experiencing. Mayor Pounds, respectfully, we do not need a mayor who is hyped up on caffeine and jelly rolls; we need a Mayor who is willing to get into our trenches and get their hand's dirty.

The current proposed changes in the noise ordinance, all carried by a 2 to 1 vote, extinguishes our (the residents) rights to object to abuses by the Sweetgrass Inn, which are a nuisance and negatively impacts our livability. Said proposed noise ordinance is crafted in a pro-resort manner at the expense of the residents. We recommended a number of items to PSC to be include in the draft.....all were rejected.

Please do not pass said draft as it is currently written.



**Public Safety Committee Meeting
10:00am, Tuesday, May 2, 2023
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 Hahn, Ward, and Anderson

Staff Present: Administrator Fragoso, Director Kerr, Chief Cornett, Chief Oliverius

2. Approval of Previous Meetings Minutes – April 4, 2023 and April 18, 2023

Council Member Anderson made a motion to approve the minutes of the April 4, 2023 meeting, and Council Member Hahn seconded the motion. The motion passed unanimously.

Council Member Anderson made a motion to approve the minutes of the April 18, 2023 Special Public Safety meeting, and Council Member Hahn seconded the motion. The motion passed unanimously.

3. Citizen's Comments

Al Clouse's comments are attached to these minutes.

4. Old Business

A. Discussion and consideration of changes to the noise ordinance

Administrator Fragoso asked the Committee to go through the noise ordinance draft section by section to receive their feedback before the draft is returned to Council. She added, "I do want to take an opportunity to address some comments that have been made that are not accurate regarding enforcement and regarding the resort drafting the ordinance. The ordinance has been drafted by the City's attorney. We have made changes to the noise ordinance based on discussions that we have had with this Committee and with City Council, and the changes that have been made have been voted on by this Committee. The resort has not drafted. Their representative has attended meetings in the past and has made recommendations about language. But any changes that have been made have been voted on by this Committee. The staff has not inserted any changes to the ordinance based on their advice or their direction other than the direction from this Committee. I also want to have an opportunity to ask Chief Cornett to speak on the enforcement piece. Every time a call is made to dispatch or the Police Department regarding a noise complaint, the Police Department dispatches an officer to address the situation. Obviously, there are times when citations have been issued. There are other times when warnings have been issued, but all violations have been documented as either founded or unfounded. So I

just want to clarify that the enforcement is happening by the Police Department. It may be that not every time a citation, every time an officer responds a citation is issued. Just like with any other complaint.”

Chief Cornett stated, “The Police Department tracks all of our responses for livability concerning short-term rental or businesses in general or just residential. And so I will say in the past that was not tracked in the best manner, but we have definitely increased on that and done a better job. Every time a police officer is dispatched to a livability concern whether the officer issues a ticket or not, they complete a form that says the violation was either founded or unfounded, and then that gets turned over to our Livability Officer. We are tracking complaints on this specific location that we are talking about and have more than one violation where it’s been founded and then the steps would follow the City policy pertaining to a business license. When they reach a certain point, we turn it over to the Business License Official for suspension or revocation, and then it would go to a hearing with City Council.”

Chief Cornett indicated that the Sweetgrass Inn has four founded complaints against it this year. Mr. Clouse acknowledged he is the only person calling to make complaints.

Council Member Hahn asked Chief Cornett how he would deal with noise as prescribed in paragraphs 8 and 11 of the proposed noise ordinance. To which Chief Cornett responded, “The way we would address that would be in that first definition part of it. Unusually loud. So it would be something that you are not used to hearing would be how we would use that specific paragraph of the ordinance. Something that is absolutely abnormal that takes place, then we would use that. Other than that, we would divert back to the decibels.”

Council Member Hahn then read paragraphs 8 and 11 into the record. He said, “Excessive noise. Any unnecessary or unusually loud sound or any sound which disrupts the peace and quiet of any neighborhood and which does annoy, disturb, injure, or endanger the comfort, repose, health, peace, or safety or any reasonable persons of ordinary sensibilities. The problem, I think, is that the chief is saying that’s a vague definition because we are talking about this interfering with a reasonable person of ordinary sensibilities, and he doesn’t have a way to define that. That is why we have got the decibels. Paragraph 11, Plainly audible. Able to be clearly heard by a person of normal sensibilities using only unaided auditory senses. Plainly audible shall refer to a sound heard at a volume level above that of normal conversation... and shall not include sounds which are just barely audible. With response to music and amplified sounds, the detection of rhythmic base reverberating type sound, beat, or cadence shall be deemed plainly audible.”

Chief Cornett said paragraph 11 picks up the sounds created by bass not picked up by a decibel reader.

Council Member Ward said he would like feedback on what Ms. Haack sent regarding the sound engineer. Administrator Fragoso said that it is very technical information, and she would need more time and assistance from a noise consultant to help translate the recommendations. She said, “The only thing they have provided us is a two-page recommendation for language on the ordinance. I have shared that with all of Council.” She agreed it would be helpful if someone could attend a meeting and explain what they have received in plainer language.

Council Member Anderson agreed a conversation with the resort is needed for clarification. She reminded the Committee that the resort will also have noise measurements taken during the season. Council Member Ward said the issue needs to be dealt with now. Council Member Hahn said Council should move forward with the noise ordinance and adjust as needed in the fall.

Administrator Fragoso pointed out, “I agree with that and the noise ordinance is going to apply city-wide. So I think we need to think about implications of the changes, not necessarily just between the residences that are adjacent to the commercial area, the resort, but also island-wide. And there are a few levers I think that the Committee can and City Council can change and make adjustments to. It is easier to regulate amplified noise prohibited during certain hours of the day.”

Council Member Ward would like a carve out for the Sweetgrass Inn and the surrounding neighborhoods in the ordinance. He believes the proposed decibel level limits are too high. Administrator Fragoso reviewed decibel level limits in the proposed ordinance as well as those limits found in ordinances of Kiawah Island, Surfside Beach, and Mt. Pleasant. Council Member Hahn suggested grouping all the maximum decibel levels together in subsection C.

Council Member Anderson suggested moving forward with the ordinance and putting together a separate noise agreement for the Sweetgrass Inn, similar to the one created for Islander 71.

MOTION: Council Member Anderson made a motion to accept 75 decibels as maximum limit for commercial establishments. Council Member Hahn seconded the motion. A vote was taken as follows:

Ayes: Anderson, Hahn

Nays: Ward

The motion passed 2-1.

MOTION: Council Member Anderson made a motion to approve 85 decibels as the limit in the GC2 district during daytime hours. Council Member Hahn seconded the motion. The motion passed unanimously.

Discussion ensued about the hours of enforcement and whether they should be shifted for daytime and nighttime distinctions.

MOTION: Council Member Hahn made a motion to accept the enforcement hours as presented. Council Member Anderson seconded the motion. A vote was taken as follows:

Ayes: Anderson, Hahn

Nays: Ward

The motion passed 2-1.

Discussion ensued as to whether to include “amplified sound that is plainly audible from inside a residence or place of business of a receiving property and not originating from the receiving property” as a specific prohibition in the ordinance. Council Member Hahn asked how something like that could be enforced.

Chief Cornett responded, “I would basically make it more absolute. If I am inside and I can hear it, it’s a violation. That is easy for us to define and easy for us to enforce. You may have unintended circumstances from that as a result, but I think making it clear like that would take away the subjectiveness of it.”

Council Member Anderson said the age of a house and its windows could be a factor in how much noise is heard inside a home.

MOTION: Council Member Ward made a motion to approve the addition of “amplified sound that is plainly audible from inside a residence or place of business of a receiving property and not originating from the receiving property” as a specific prohibition in the ordinance. Council Member Hahn seconded the motion.

Council Member Hahn said, “This whole thing troubles me because we are getting right back in the same box we were in before, and if it’s just that you can hear it, then we basically put the decibel level at zero inside a house. I don’t know how to deal with that, and I don’t want to create a situation that is unmanageable for our police department or for our residents.”

Director Kerr suggested language needed to be added clarifying the sound is heard inside a home with all windows and doors closed.

VOTE: A vote was taken as follows:

Ayes: Ward
Nays: Anderson, Hahn

The motion failed 1-2.

MOTION: Council Member Hahn made a motion to remove paragraphs 8 and 11 from the draft ordinance. Council Member Anderson seconded the motion.

Administrator Fragoso said, “For the record, the Town of Mt. Pleasant and the Town of Kiawah and Charlotte ordinance that we reviewed all included decibel thresholds and also include this as a part of the definition, but I can have a conversation with our legal team to determine what their recommendation are. They included it in the draft that they presented to us, so I would suppose that there is a reason why.”

VOTE: A vote was taken as follows:

Ayes: Hahn, Anderson
Nays: Ward

The motion passed 2-1.

MOTION: Council Member Ward made a motion to recommend to City Council the hiring of a sound engineer and or noise ordinance consultant. Council Member Hahn seconded the motion. The motion passed unanimously.

The Committee then discussed the section of the ordinance dealing with the granting of exceptions to the decibel limit. Administrator Fragoso said, “I would like to confirm that the

application process to receive an exception to the decibel reading would only apply to commercial establishments...and just allow an exception to commercial establishments for you all to consider whether a specific event could be exempted during daytime hours. It would work very similar to the City-sponsored event.”

VOTE: **A vote was taken with all in favor.**

MOTION: **Council Member Hahn made a motion to approve exceptions to the noise ordinance for commercial establishments only. Council Member Anderson seconded the motion.**

Discussion ensued as to limiting the number of days per year a commercial establishment can ask for an exception to five days. Council Member Ward said he is not in favor of any exceptions.

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

Ayes: Hahn, Anderson

Nays: Ward

The motion passed 2-1.

MOTION: **Council Member Anderson made a motion to include language that would give City Council discretion and flexibility to approve events past the five-day limit in a calendar year. Council Member Hahn seconded the motion. A vote was taken as follows:**

Ayes: Anderson

Nays: Hahn, Ward

The motion failed.

Administrator Fragoso recommended that the City Council receive legal advice “on the legality and process by which the City Council could revoke or suspend a business license. Right now, the way that it’s drafted our current noise ordinance, it says repeated violations of any unlawful or conductive unlawful activity within an establishment could result in City Council revoking that business license. It is not specific to noise complaints, but any unlawful activity. And I think that Council needs to have a conversation about that.” The City Attorney will be at the City Council Workshop to discuss this matter.

B. Discussion of changes ordinance to prohibit e-bikes on the beach

Chief Cornett proposed an ordinance similar to one enforced in North Myrtle Beach. He said, “What I like about this is it clearly defines the bike. It clearly defines the ability to ride the bike during the off season but takes away the risk that most of our residents are concerned about during that peak season when the beach is full. That would be the benefit to this one. And it is much like the leash laws. It is very articulable on the date that the ordinance changes. So I like that it is enforceable.”

Administrator Fragoso agreed that this is a good compromise to protect public safety on the beach and still allow flexibility for bike users. If approved, the ordinance would prohibit the use of e-bikes on the beach from 10am-4pm between May 15 and Labor Day.

Council Member Hahn made a motion to change the time to 5pm. There being no second the motion failed.

5. New Business

MOTION: Council Member Ward made a motion to suspend the rules of order to reorder the agenda to hear the update about the acquisition of surveillance and safety equipment first. Council Member Hahn seconded the motion. The motion passed unanimously.

A. Update on the acquisition of surveillance and safety equipment approved by City Council on April 25, 2023

Chief Cornett said they are researching grants for the purchase of the surveillance tower and are getting quotes for the cameras. They are also making sure they place the cameras in the best locations.

He added, “The drone helipad, we have talked with them. They are actually already having a meeting today just to make sure that we understand the FAA guidelines on that and that they are all going to be met with this agreement should we move forward.”

The PO for the transport van has been submitted, and he anticipates picking it up Wednesday or Thursday.

Of the plans for May 6, Chief Cornett stated, “We met after this incident, the April 7th incident, as a county. We met and discussed how we can prepare for a summer where these types of events are probably going to happen on the different beach barrier islands. And we have got a plan with Charleston County Sheriff’s Office, and all of us that met to address that specifically for May 6th. We have State agencies, several I think, three or four different State agencies off the top of my head that will be here with us on May 6th. We have three local municipalities that will have additional personnel here, and then we will have, our intent is to have the command bus from Emergency Management, that same thing they brought down for managing the incident, it will be here, I believe. We will have EMS, I hope, on standby with us for May 6. But I can tell you I feel very confident that we have a large number of law enforcement offices that will be present here on May 6, and we will have the transport van and a booking station ready to go for anybody who decides to commit crimes on May 6.”

Chief Cornett agreed that these pop-up parties are happening on numerous beaches on both coasts of the country. He said, “There are a lot of things that we need our legislators to step up and support us and give us the tools and the ammunition to not only enforce laws, but to make sure that individuals who break the law are held accountable for breaking those laws. We have got a lot of work to do there, and something that I would certainly take any help from our Council in accomplishing those goals.”



**Public Services & Facilities Committee Meeting
1:00pm, Tuesday, May 2, 2023
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, Streetman, and Popson (via phone)

Staff Present: Administrator Fragoso, Director Kerr, Director Pitts, Assistant Director Asero, Director Ferrell

2. Approval of Previous Meeting's Minutes – April 4, 2023

Council Member Miars made a motion to approve the minutes of the April 4, 2023 meeting. Council Member Streetman seconded the motion. The motion passed unanimously.

3. Citizen's Comments

Mr. Rich Bozsik, 15 44th Avenue, came before the Committee stating he was speaking for 9 of 11 property owners between 43rd and 45th avenues that are obligated to follow the restrictions of Wild Dunes and are not part of the Wild Dunes Community Association. These homeowners wish to be relieved of these restrictions and be rezoned from the Wild Dunes PPD into SR-1. They have received communication from Wild Dunes indicating they are not opposed to this request, but some legal issues will need to be dealt with prior to that happening.

He said, "Our concern and the reason why we are before you is assuming that Wild Dunes gives the okay to relinquish us of those responsibilities that leaves us in somewhat of a vacuum as to the restrictions on our property. I think that has happened in the past before on Isle of Palms where Wild Dunes' restrictions sort of went away and there were no restrictions in place for those properties. What we want to do as property owners is we want to make sure that there is no gap in restrictions on our properties."

4. Old Business -- none

5. New Business

MOTION: Council Member Streetman made a motion to reorder the agenda to allow for the discussion of rezoning first. Council Member Miars seconded the motion. The motion passed unanimously.

A. Discussion of request from property owners on 43rd, 44th, and 45th avenues for properties to be rezoned from the PDD into SR-1.

Director Kerr explained, “These 11 properties, from my perspective, have been kind of an anomaly for as long as I have been here, and as Mr. Bozsik has said, they have always been outside of Wild Dunes, outside of the gates, but within the PDD for purposes of being counted in the PDD. For purposes of architectural review, those projects we’ve always held permit requests until Wild Dunes ARC has reviewed them. It is very similar to the condition we had between 53rd and 57th. Those properties were also outside the gates, but they were beholden to their standards.”

He reviewed the steps that need to be taken in order for this request to be managed. A change to the zoning map requires posting, two readings to change the ordinance, a public hearing, and referral of the matter to the Planning Commission. In addition, because it removes properties from the Wild Dunes PDD, there will need to be amendments to the recently passed ordinances regarding the Wild Dunes PDD so that the number of properties included is adjusted accordingly.

Council Member Streetman stated that Mr. Bozsik is his neighbor, but his own property is not considered part of Wild Dunes. Mr. Bozsik indicated that the process to pull out of Wild Dunes should take 1-2 months, and while they do not want a gap on the restrictions, he said a 30-day wait for the City to finalize the ordinances is acceptable.

Council Member Popson asked if the properties would still be deed restricted to Wild Dunes and the benefit of pulling out of the PDD. Mr. Bozsik answered, “There is the issue with the restrictions from Wild Dunes. First of all, we the 11 properties, are not members of the Wild Dunes Homeowners Association. We do not pay any fees. We do not get any benefit as a Wild Dunes resident would. There is nothing, and if we want to get access to the gate of Wild Dunes, we do so as anybody in this area gets access to the gate. However, the restrictions of Wild Dunes are far more onerous than the restrictions of IOP, and the fact that we are adjacent to properties who have different restrictions than the 11 properties is head scratching to say the least. What we are simply trying to do is ensure that there is a homogenous feeling in the neighborhood and ensure that everyone is treated the same. That is all we are trying to accomplish.” They are looking for guidance from the City on how to move the matter forward.

Director Kerr said he would prefer that there be an overlap of the restrictions rather than a gap.

Council Member Streetman read a letter from the Wild Dunes Community Association about this matter, and it is attached to these minutes.

MOTION: Council Member Streetman made a motion to “move the request from the property owners on 43rd, 44th, and 45th avenues for properties to be rezoned from the PDD into SR-1” to full Council and to direct staff to begin drafting the necessary ordinances and maps to make the change. Council Member Miars seconded the motion. The motion passed unanimously.

B. Discussion of future underground utility projects with Dominion Energy

Director Kerr said they have met with Dominion Energy staff who suggested the undergrounding projects at 14th Avenue and the Marina should be the next ones to consider. Dominion said they could manage one project a year. The City currently has \$75,000 in FY24 for such projects. Dominion Energy will begin the design work on the projects. City staff will try to coordinate the undergrounding at 41st Avenue with the drainage work in that area so that new road does not have to be cut up later. Staff will keep the Committee and Council up to date as the project moves along.

C. Discussion of implementing “Adopt a Drain” program

Director Kerr said the City is working with the City of Charleston on this initiative. He said the goal is “that people locally would have eyes and the ability to do minor kind of clearing of drains.” There are approximately 120 drains to adopt as the program cannot include ditches, culverts, and drains belonging to SCDOT. The program will be rolled out at the Disaster Expo on May 16 at the Recreation Center.

6. Miscellaneous Business

The next meeting of the Public Services & Facilities Committee will be Tuesday, June 6, 2023 at 1pm.

7. Adjournment

Council Member Miars made a motion to adjourn and Council Member Popson seconded the motion. The meeting was adjourned at 1:37pm.

Respectfully submitted,
Nicole DeNeane
City Clerk



**Administration Committee Meeting
8:30am, Tuesday, May 16, 2023
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, Pierce, and Streetman

Staff Present: Administrator Fragoso

2. Citizen's Comments -- none

3. Approval of Previous Meeting's Minutes – April 4 and April 18, 2023

Council Member Pierce made a motion to approve, and Council Member Streetman seconded the motion. The motion passed unanimously.

4. Old Business

A. Interview of candidates for Planning Commission vacancy

Committee members spoke with Mark Mitchell who said he would like to be part of solutions. His career background included coming before Planning Commissions helping them to understand how his business would enrich the community. He believes the number one priority on the island is the safety of the people. He sees two challenges – bringing more people together and less divisiveness. He sees IOP as a business who should manage resources with the best use of tax money. He liked the STR listening sessions and believes there should be more opportunities like that for citizen engagement.

Stuart Friou said it was a good idea to let the short-term rental issue settle to determine the actual number of rental licenses. He believes there needs to be a balance between the needs of full-time residents and visitors. He believes the town's growth has been well managed. He said his financial background will help in projecting increased tax revenues with the need to pay for infrastructure. Areas of priority investment should include erosion on the beach, pay and staffing needs for the Fire and Police departments, and managing beach access with the growing population.

Rich Steinert is interested in having a great neighborhood that is also a great place for visitors. He believes his chemical engineering and manufacturing background provides him with knowledge and understanding of building construction. He believes in the need to balance a good residential community with visitors and businesses, to provide resident amenities while making the island safe, enjoyable, and profitable for visitors and businesses. He said there needs to be a

better understanding of where waste goes when it leaves a property and how it affects the surrounding environment.

B. Consideration of appointment to Planning Commission

To be handled following Executive Session

5. New Business

A. Discussion and consideration of changes to Section 1-4-31 to clarify position of City Attorney and to include provisions for the appointment of City Prosecutor

Administrator Fragoso explained that City Code needs to be amended to allow for City Council to have the option to hire a law firm or an individual attorney to represent the City, to eliminate the term of service for that firm or attorney, to ensure the firm or attorney is allowed to practice law in South Carolina, and to allow for Council to appoint a City prosecutor.

MOTION: Council Member Pierce made a motion to recommend the changes to the City Code to the City Council for approval. Council Member Streetman seconded the motion. The motion passed unanimously.

B. Consideration of appointment of Chris Skipper as Associate Judge

Administrator Fragoso said Mr. Skipper has been the City Prosecutor for many years and she recommends his appointment to Associate Judge.

MOTION: Council Member Pierce made a motion to recommend Christopher Skipper as Associate Judge to the City Council, and Council Member seconded the motion.

Council Member Streetman said this is a very sound recommendation.

Administrator Fragoso said the RFP is out for the position of City Prosecutor and is due June 16. Her goal is to have someone to for City Council to appoint at its June meeting.

VOTE: A vote was taken with all in favor.

C. Consideration of nominations for Spirit of the Island Award

MOTION: Council Member Streetman made a motion to recommend to City Council that Ted Kinghorn be awarded the Spirit of the Island Award. Council Member Pierce seconded the motion. The motion passed unanimously.

MOTION: Council Member Streetman made a motion to recommend to City Council that Acme Lowcountry Kitchen be awarded the Spirit of the Island Award. Council Member Pierce seconded the motion. The motion passed unanimously.

6. Miscellaneous Business

The next regular meeting of the Administration Committee will be Tuesday, June 6, 2023 at 8:30am.

7. Executive Session

MOTION: Council Member Pierce made a motion to enter into Executive Session in accordance with Section 30-4-70(a)(1) to discuss the appointment of a candidate to the Planning Commission. Council Member Streetman seconded the motion. The motion passed unanimously.

The Administration Committee went into Executive Session at 9:20am.

The Administration Committee returned from Executive Session at 9:27am. Council Member Bogosian said no decisions were made. He thanked all candidates for applying and encouraged those not appointed to reapply as there will be several openings on the Planning Commission at the end of the year.

MOTION: Council Member Pierce made a motion to recommend to City Council the appointment of Tim Ahmuty to the Planning Commission. Council Member Streetman seconded the motion. The motion passed unanimously.

8. Adjournment

Council Member Streetman made a motion to adjourn, and Council Member Pierce seconded the motion. The meeting was adjourned at 9:31am.

Respectfully submitted,

Nicole DeNeane
City Clerk

B. Discussion of partnership with Law Enforcement Neighborhood Supper (LENS) to establish internship program in the Police Department

Administrator Fragoso reported that LENS has offered to pay an hourly stipend for an intern for the Police Department. The intern would be selected by the Police Department, but the stipend would be fully funded by LENS.

Both Council Member Ward and Council Member Hahn expressed concern about the LENS program's use of ATAX monies and questioned some of the donations made by LENS. Administrator Fragoso said that LENS is funded through private donations and not ATAX money. Committee members would like to see an accounting of the money they received from ATAX.

Administrator Fragoso reported that both LENS and the Isle of Palms Chamber of Commerce will be reporting to the ATAX Committee later this month on how their funds have been used. Council Member Ward would like to see a Form 990 from both organizations. Administrator Fragoso said the City's engagement with LENS will be paused until the full Council can discuss the matter.

C. Discussion of implementation of K9 unit in the police department

Chief Cornett said the Police Department will work on a K9 policy after they have received Council approval for the program and determined what kind of dog will match the City's needs. He believes a detection dog would be a good choice. He explained what makes up a K9 unit and the extra time and training needed to upkeep the program. He said such a program could be operational within six months. He noted that providing coverage for the K9 officer while he is in training presents a challenge, but he believes it can be overcome.

6. Miscellaneous Business

Council Member Hahn asked Chief Cornett to speak to recent resident concerns about police vehicles speeding down Palm Boulevard. Chief Cornett explained they were responding to a home alarm that had mistakenly been keyed in as a hostage situation, and they were responding accordingly.

The next meeting of the Public Safety Committee will be Tuesday, June 6, 2023 at 10:00am.

7. Adjournment

Council Member Hahn made a motion to adjourn, and Council Member Ward seconded the motion. The meeting was adjourned at 11:27am.

Respectfully submitted,

Nicole DeNeane
City Clerk

Submitted by Al Clouse 5/8/23

Public Safety Committee 5/2/23; Clouse Comments. Meeting # 12 since 4/13/2022
regarding NOISE ORDINANCE; NUISANCE.

After four (4) requests, we are still waiting on written assurances regarding enforcement of § 9-2-5 (b)(c). "Amplified Music" is "unlawful" and the core of this situation.

Lack of enforcement has evolved into a legal nuisance by the Sweetgrass Inn § 9-2-5 (i.)(1)(2).

Question: Where is the "sound study" from the resort? What is the reason we do not have a copy of the results. They were very open regarding providing us a copy. Now, I must say, very guarded. Is there something in said study they do not want us to see.

Echo Effect: Sunday around noon, I am working on my front porch. A number of you have been on my front porch. I suddenly hear amplified music, which more than meets the "plainly audible" definition (a.) (11.) in the current proposed noise ordinance. Clearly, in violation of the current noise ordinance § 9-2-5 (b)(c) regarding "amplified music".

The resort miserably attempts to manage the volume of their music in relation to wind speed, direction and distance from an unwelcome target. Failing to understand who their audience is. The above is the reason to require measurements ten (10) foot from the source of the noise.

Simple terms: We do not want to hear, be annoyed and be disturbed by the resort's amplified music, which is a clear violation of the current noise ordinance.....none! We do not want to hear their large event crowds; the "after party"; "fire side chat party"; "hot tub rubber ducky party" and all the hooping and hollering which accompanies said events.

How many noise complaints has the resort alleged against us? How many? How many?

Said resort's visible south property line is well defined. Said resort does not own the "fire lane". Last we looked, the resort does not own: **11 57th Ave; 14 57th Ave; 16 57th Ave; 4 57th Ave; 1 57th Ave; 2 57th Ave or GP3.** The resort does not have the right to negatively impact the livability of the above.

The resort's behavior is egregious! No enforcement has escalated into a legal nuisance § 9-2-5 (i.)(1)(2) which we request said section be reinstated into the proposed noise ordinance.

§ 9-2-5 (h.) Permits for additional amplification; appears to be crafted by the resorts legal counsel.

The smell test: In our opinion, someone is telling someone, to not enforce the noise ordinance as it relates to the Sweetgrass Inn. Why?

We desire a restrictive noise ordinance to improve livability for us, and our community; not be a product of a graph which charts decibels; analyzed by IOP Math.

We believe decibels are only a part of the solution. A complainant's overall livability would prevail over a decibel reading. The onus is on the perpetrator, not the complainants. We do not believe owning and operating a hotel has inherent rights to disturb the neighborhood. They should have thought about this before they built the damn thing.

Proposed Decibels for Residential and Commercial: 55 dBA's 10:00 AM to 10:00 PM
 50 dBA's 10:00 PM to 10:00 AM

Request for Proposals (RFP) 2023-05

Parking Management Services

In compliance with the City's Procurement Code, the City of Isle ("The City") is requesting proposals from qualified firms with prior parking management experience for the purpose of managing the City's paid parking program and enforcement of the City's general parking ordinances. Paid parking management includes the on-street parking spaces on Ocean Boulevard between 10th and 14th Avenue and the two (2) Municipal Parking Lots on Pavilion Drive. Parking enforcement covers all streets on the island, including the Resident Parking District and Beach Parking District along the public street rights-of-way.

The purpose of this Request for Proposals ("RFP") is to solicit proposals from various firms, conduct a fair and extensive evaluation based on criteria listed herein, and select the candidate who can best meet the needs of the City.

The bid is for a three-year contract, with an option to renew for two additional years, subject to cancellation for any reason with 60 days' notice.

A. Scope of Work

All duties listed as performed by the contractor must be paid out of the parking revenue as an expenditure prior to any revenue share.

1. Manage the City's paid parking spaces on Ocean Boulevard between 10th – 14th Avenue and the City-owned parking lots on Pavilion Drive as described in Exhibit A.
2. Contractor must make available text to pay software for paid parking areas.
3. The City owns 18 parking kiosks for parking revenue collection. As kiosks reach the end of their useful life, they will be retired. The City plans to only keep 6 kiosks long term.
 - a. The Contractor must maintain the parking kiosks to professionally accepted standards including maintenance and repair.
 - b. Where a machine must be replaced, the contractor must report promptly to the City and make backup option available.
 - c. The contractor must secure their own electronic payment/merchant card vendor that is compatible with the City's parking machines. Transaction fees for parking should ideally be 3% or less, but not exceed 5%.
4. Issue citations to vehicles violating paid parking rules and general parking regulations.
 - a. The contractor is responsible for managing all parking citations & violations.
 - b. The contractor will be responsible for providing or procuring their own citation system and the administration of it to include the collections and delinquency processes.
 - c. The contractor should also be prepared to adequately represent their citations at Municipal Court for those customers who choose to contest them.
 - d. Enforce the City's Beach Parking Plan, which regulates parking along the public street rights of way in the Residential Parking District between 9:00 a.m. and 6:00 p.m. During these hours, parking along the Residential Parking District is

restricted only to vehicles who display a valid resident parking decal. The City's Beach Parking Plan is included as Exhibit B.

- e. Enforce general parking ordinances island wide in accordance with section 8-2-45, 8-2-2, 8-2-4 through 8-2-6.
5. Issue annual residential parking decals to include ordering stickers prior to January 1, holding office hours, and making electronic renewal available to residents.
6. Sell seasonal parking passes for the City-owned parking lots on Pavilion Drive.
7. Use white chalk or paint to mark the 4 feet off the road on the ocean side of Palm Boulevard between 21st and 40th Avenue and on the non-ocean side of Palm Boulevard between 46th and 53rd Avenue. Example included in Exhibit C.
8. Contractor must provide and staff direct phone line and online portal for all parking related complaints and questions.
9. Contractor must staff weekly office hours, with increased hours when resident decals are first available. Contractor must have staff present during all advertised office hours. The City will make space (but no storage and not necessarily a private office) available at City Hall or other customer service locations provided by the City.
10. Contractor must be available to return to the island after a storm to check on kiosks and perform necessary maintenance and repairs as needed.
11. Contractor will provide monthly profit and loss report to the City Finance Director detailing revenues separated between parking lots and paid on-street spaces as well as parking enforcement citation revenue. All contractor-related expenses to include employee wages/benefits, operating expenses, repair/maintenance, insurance, management fees, and other administrative expenses shall also be detailed to arrive at month end net profit or loss (P&L). The P&L revenues will specifically separate parking, paid space violation, and public right of way violation expenditures for City accounting purposes.
12. Contractor will provide a monthly bank deposit report reconciled to the profit and loss statement.
13. The P&L and payment of reported revenues are due to the City within 30 days of the reported month.
14. Contractor shall consider alternative ways to generate revenue including promoting under-used spaces and maximizing available spaces in each lot. All pricing will be set by the City. Ideas for parking fee changes may be considered during the bid evaluation if described in the proposal.
15. All parking lots or spaces are subject to temporary closure by the City at any time. Contractor has no expectation that all spaces will always remain available throughout the contract.

B. Other Requirements of the Contractor:

1. Require all employees involved with issuance of citations, collection, or handling of money, or appeals of parking citations to undergo criminal background checks and drug

testing to be conducted by the parking contractor. All background checks and drug test results shall be submitted to the Human Resources Manager.

2. Ensure that all employees engaged in above activities undergo a training program.
3. Maintain liability insurance with the City of Isle of Palms as a named insured in the amount of two million dollars.
4. Carry workers compensation insurance.
5. Maintenance of state and local licenses necessary to operate a business in the City of Isle of Palms. These costs are not to be paid in whole or in part by the City.
6. Indemnify and hold the City of Isle of Palms harmless for any and all claims arising out of its operation of the parking lots and performance of its duties under this contract.
7. Comply with all applicable federal, state, and local laws, ordinances, and regulations.
8. Contract may be canceled by either party for any reason with 60 days' notice.

C. Proposal Process

Mandatory Pre-Bid Submittal Meeting – Interested bidders must attend a pre-bid submittal meeting to be held on [INSERT DATE] at City Hall located at 1207 Palm Boulevard. At the pre-bid submittal meeting, the City will answer questions regarding the scope of work and project details. Questions may be submitted prior to the meeting to [INSERT NAME] by email at [INSERT EMAIL ADDRESS]. All questions received will be answered at the pre-bid submittal meeting and via addendum posted on the City's website. Bidders must acknowledge receipt of the addendum with their bid.

Deadline for Proposals – Proposals must be received by [INSERT TIME AND DATE]. Any proposals received after this date and time will be returned to the sender. All proposals must be signed by an official agent or representative of the company submitting the proposal. Proposals must be clearly marked RFP 2023-05 Parking Management Services. It will be the responsibility of the proposers to verify receipt by the City.

Proposals should be submitted to the following:

Desirée Fragoso
City Administrator
City of Isle of Palms
1207 Palm Boulevard
Post Office Box 508
Isle of Palms, South Carolina 29451

Proposals may be delivered by hand or by mail, but no proposal shall be considered which is not actually received by the City at the place, date and time appointed by the City and the City shall not be responsible for any failure, misdirection, delay or error resulting from the selection by any bidder of any particular means of delivery.

Proprietary and/or Confidential Information: Your proposal is a public document under the South Carolina Freedom of Information Act (FOIA), except as to information that may be treated as

confidential as an exception to disclosure under the FOIA. If you cannot agree to this standard, please do not submit your bid. All information that is to be treated as confidential and/or proprietary must be CLEARLY identified, and each page containing confidential and/or proprietary information, in whole or in part, must be stamped and/or denoted as CONFIDENTIAL, in bold, in a font of at least 12-point type, in the upper right-hand corner of the page. All information not so denoted and identified will be subject to disclosure by the City.

Proposers acknowledge and agree that the City will not be liable for any costs, expenses, losses, damages (including damages for loss of anticipated profit) or liabilities incurred by the respondent or any member of the respondent's organization as a result of, or arising out of, submitting a bid, negotiating changes, or due to the City's acceptance or non-acceptance of the proposal or the rejection of any and all proposals. Proposers are responsible for submission of accurate, adequate and clear descriptions of the information requests. Neither issuance of the RFB, preparation and submission of a response, nor the subsequent receipt and evaluation of any response by the City of Isle of Palms will commit the City to award a contract to any respondent even if all the requirements in the RFB have been met.

D. Bid Requirements

The proposal must include the following documents as applicable to be considered a responsive bidder. Please mark each section. Under the provisions of the Freedom of Information Act, all proposals, excluding pending legal actions will become public information. Offerors must clearly mark as "CONFIDENTIAL" each page of their proposal that could be exempt from disclosure. The City reserves the right to make the final determination.

Each company shall submit the following documents with the proposal:

- a) Offeror Representation (form in bid packet) signed by a principal of the firm, or an officer authorized to bind the corporation.
- b) Qualifications to meet the City's objectives. This shall include the size of the firm, office location from which the service is being performed and a list of project personnel and equipment available.
- c) Provide a list of any additional requirements to be provided by the City to include materials, supplies, and labor needed by the bidder.
- d) Citation and enforcement plan, including a statement as to booting, towing, or other actions for dealing with non-compliant vehicles.
- e) Prior work performed, including names of prior and current clients, number of lots and spaces managed from named clients, written policies for employees, and number of years operating in the field.
- f) Indicate and list any pending legal actions
- g) Financials: Bidder to provide their latest audit or financials filed with most recent tax return
- h) Provide current copy of IRS Form W9.

- i) Letter from Surety Company indicating bonding capacity.
- j) Contact information for three professional references.
- k) All costs must be itemized and include an explanation of all fees and costs stating, at a minimum, the amounts for materials, supplies, and labor.
- l) Outsourcing Statement: if your organization must outsource or contract any work to meet the requirements contained herein, this must be clearly stated in the proposal. Costs should be all-inclusive to include any outsourced or contracted work. Any proposals that call for outsourcing or contracting work must include a name and description of the organization being contracted.

Contract terms and conditions will be negotiated upon selection of the winning bidder for this RFP. All contractual terms and conditions will be subject to review by the City of Isle of Palms. This will include scope, budget, schedule, and other necessary items pertaining to the project. This request does not commit the City to the award of a contract, or to pay any costs incurred in the preparation for a response to this request. The City of Isle of Palms reserves the right to reject, in whole or in part, any bid submitted which, in the judgment of the City, would not be in its best interest. The City also reserves the right to waive minor deficiencies or reject any or all proposals.

E. Proposal Evaluation Criteria

Proposals will be evaluated using, but not limited to, the following criteria. The City reserves the right to reject, in whole or in part, any proposal submitted which the City believes would not be in its best interest. The City also reserves the right to reject all proposals. To ensure consideration for this Request for Proposals, your proposal should be complete and include all the following criteria:

- Overall proposal suitability: proposed solution(s) must meet the scope and needs included herein and be presented in a clear and organized manner
- Projected cost and revenue and division thereof between the contractor and the City
- Previous work: bidders will be evaluated on examples of their experience, qualifications, and references. The City will give preference to firms normally engaged in performing the type of work specified
- Work management plan, including personnel, equipment, and resources available

The primary intent with regards to the procurement of these services is to obtain what the City would consider to be the best package of product and service. This includes overall proposal suitability, a clear and organized proposal, price competitiveness, quality, and timeliness of previous work performed. Bidders will further be evaluated on their experience, qualifications, and references.

**Request for Proposals (RFP) 2023-05
Parking Management Services**

Exhibit A

Paid Parking Spaces

The City lots are operational between 8:00 a.m. and 8:00 p.m. Paid parking is enforced between March 1st and October 31st.

Paid Parking Locations	Number of Spaces	Parking Fee
Ocean Boulevard between 10 th and 14 th Avenue	155	\$2.50 per hour
Municipal Parking Lot A (West of Pavilion Drive)	100	\$10 Monday through Friday and \$15 Saturday, Sunday and Holidays. After 4:00 p.m., visitors may pay an hourly rate of \$2.00.
Municipal Parking Lot B (East of Pavilion Drive)	393	\$10 Monday through Friday and \$15 Saturday, Sunday and Holidays. After 4:00 p.m., visitors may pay an hourly rate of \$2.00.

Free Beach Parking Spaces

No permit or fee is required to park along the public right-of-way of the streets listed below, unless it has been designated with a “No Parking” sign.

Free Parking Locations	Number of Spaces
Breach Inlet parking lot	30, including 2 paved handicap spaces
Palm Boulevard north right of way, between Carolina Boulevard and 3 rd Avenue	+/- 10
Public right of way between 3 rd and 9 th Avenue	+/- 61, including 2 paved handicap spaces off of Ocean Boulevard at 9 th Avenue
Palm Boulevard between 21 st and 40 th Avenue	+/- 436 (+/- 203 parallel parking spaces on the ocean side of Palm Boulevard, and 233 angled parking spaces on the non-ocean side of Palm Boulevard) including 2 paved handicap spaces at 21 st beach access path and 2 at 34A beach access path
Palm Boulevard between 41 st and 57 th Avenue	+/- 128

**Request for Proposals (RFP) 2023-05
Parking Management Services**

Exhibit B

ATTACH BEACH PARKING PLAN APPROVED AND ADOPTED BY ORDINANCE

DRAFT

**Request for Proposals (RFP) 2023-05
Parking Management Services**

Exhibit C

INSERT PICTURE OF WHITE LINE MARKING 4 FEET OFF PAVEMENT

DRAFT

Explore *Charleston*

2023-24

Isle of Palms
Budget

LAURIE LYNN SMITH, CHIEF OF STAFF
CATHERINE DORITY, VP OF MARKETING



TERC Submission Form

Project Category and Brief Explanation	Amount Budgeted for 22-23	Amount Budgeted for 23-24
1, 2, and 3. Advertising, Promo Materials	\$1,008,337	\$840,091
4. Group Sales	\$44,962	\$97,823
5. Media Efforts	\$0	\$97,692
6. Visitor Services (Centers, Call/Chat Centers)	\$0	\$115,980
	\$	\$
	\$	\$
	\$	\$
	\$	\$
Total:	\$1,053,299	\$1,151,586



New FY Budget

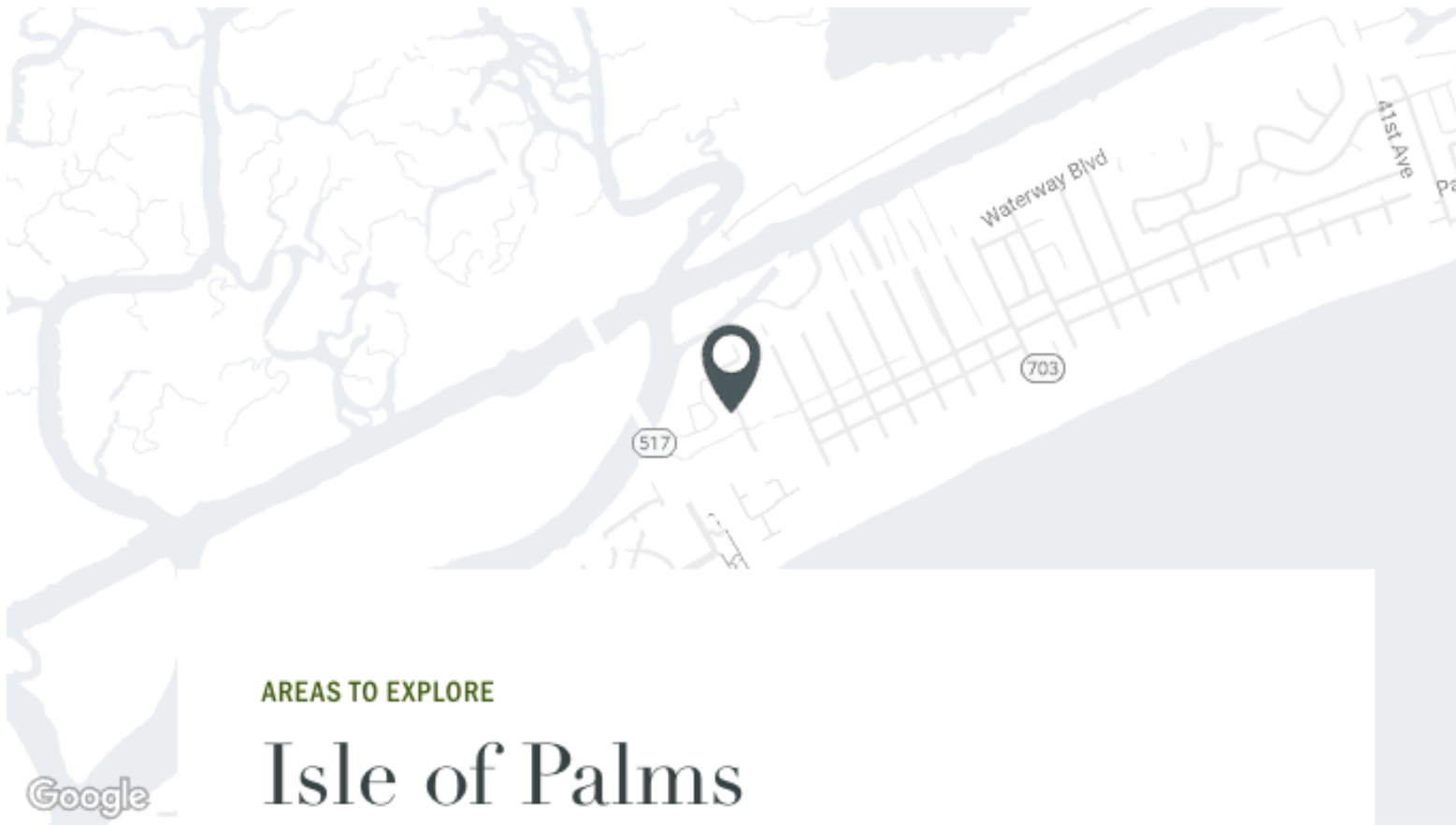
Total Advertising + Total Marketing Support

\$622,739 Advertising

\$217,352 Marketing Support

equals

\$840,091



AREAS TO EXPLORE

Isle of Palms

A TOP RESORT & MILES OF OCEANFRONT FUN

Nestled between the Atlantic Ocean and the Intracoastal Waterway just 12 miles from historic Charleston, the Isle of Palms features a beautiful beach, championship golf & tennis, a marina, and endless recreational opportunities both on and off the water.

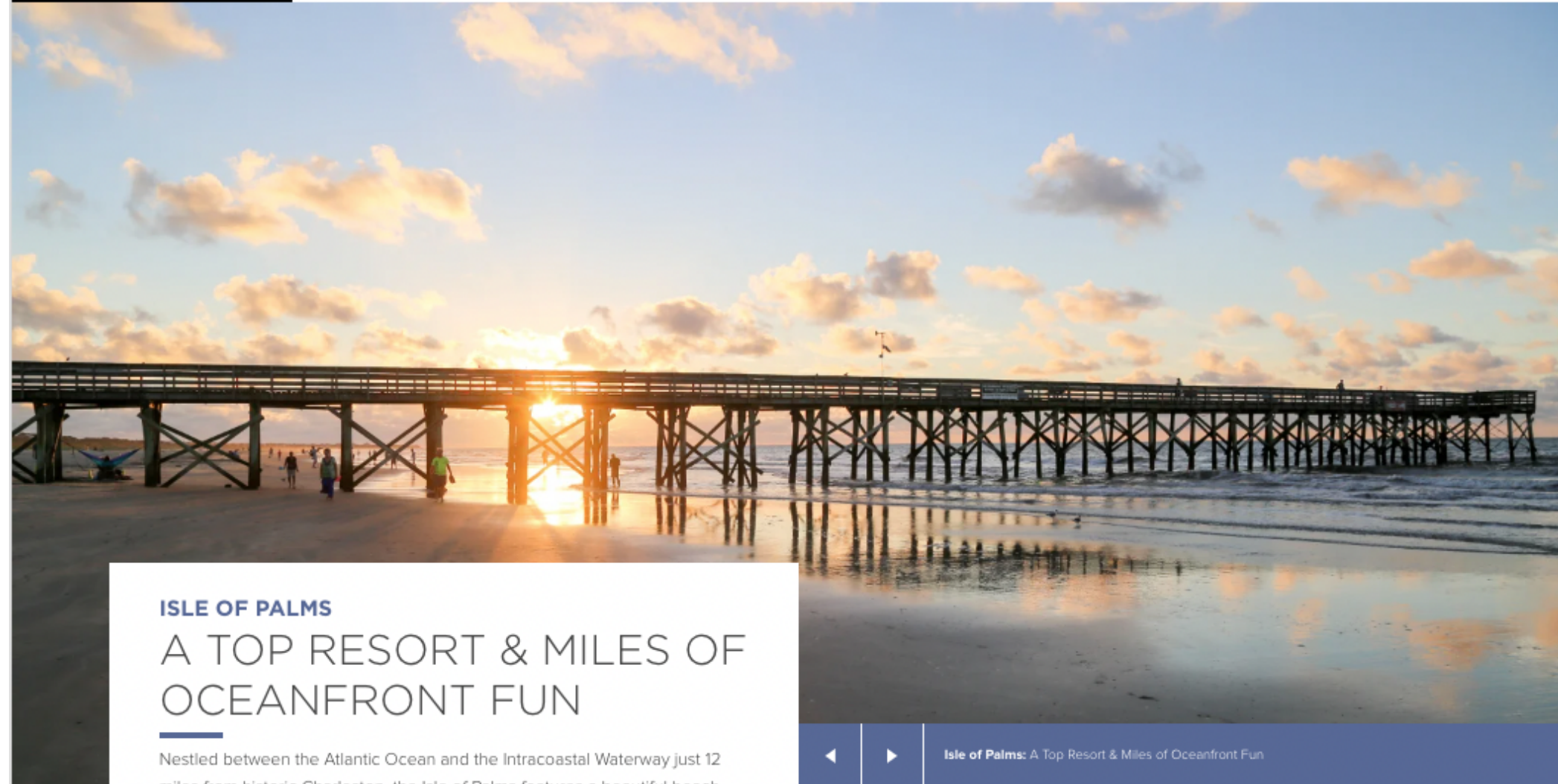
The sun rising over the Atlantic, teeing off on a Tom Fazio designed golf course, a refreshing swim in the ocean, and a bike ride along the beach. This and more defines the “island lifestyle” found at the Isle of Palms.

HOW TO GET THERE

FROM DOWNTOWN

Follow Meeting St and Columbus St to E Bay St
Take US-17 N/Arthur Ravenel Jr Bridge into Mount Pleasant
Turn Right onto SC-517 S/Isle of Palms Connector to Palm Blvd in Isle of Palms

Isle of Palms Neighborhood Page



ISLE OF PALMS










A TOP RESORT & MILES OF OCEANFRONT FUN

Nestled between the Atlantic Ocean and the Intracoastal Waterway just 12 miles from historic Charleston, the Isle of Palms features a beautiful beach, championship golf & tennis, a marina, and endless recreational opportunities both on and off the water.

Enjoy the Island Lifestyle any Time of the Year

The Isle of Palms is both a residential and resort community with live music and beach volleyball at The Windjammer, ice cream and pizza along front beach, and families kicked back to enjoy it all.

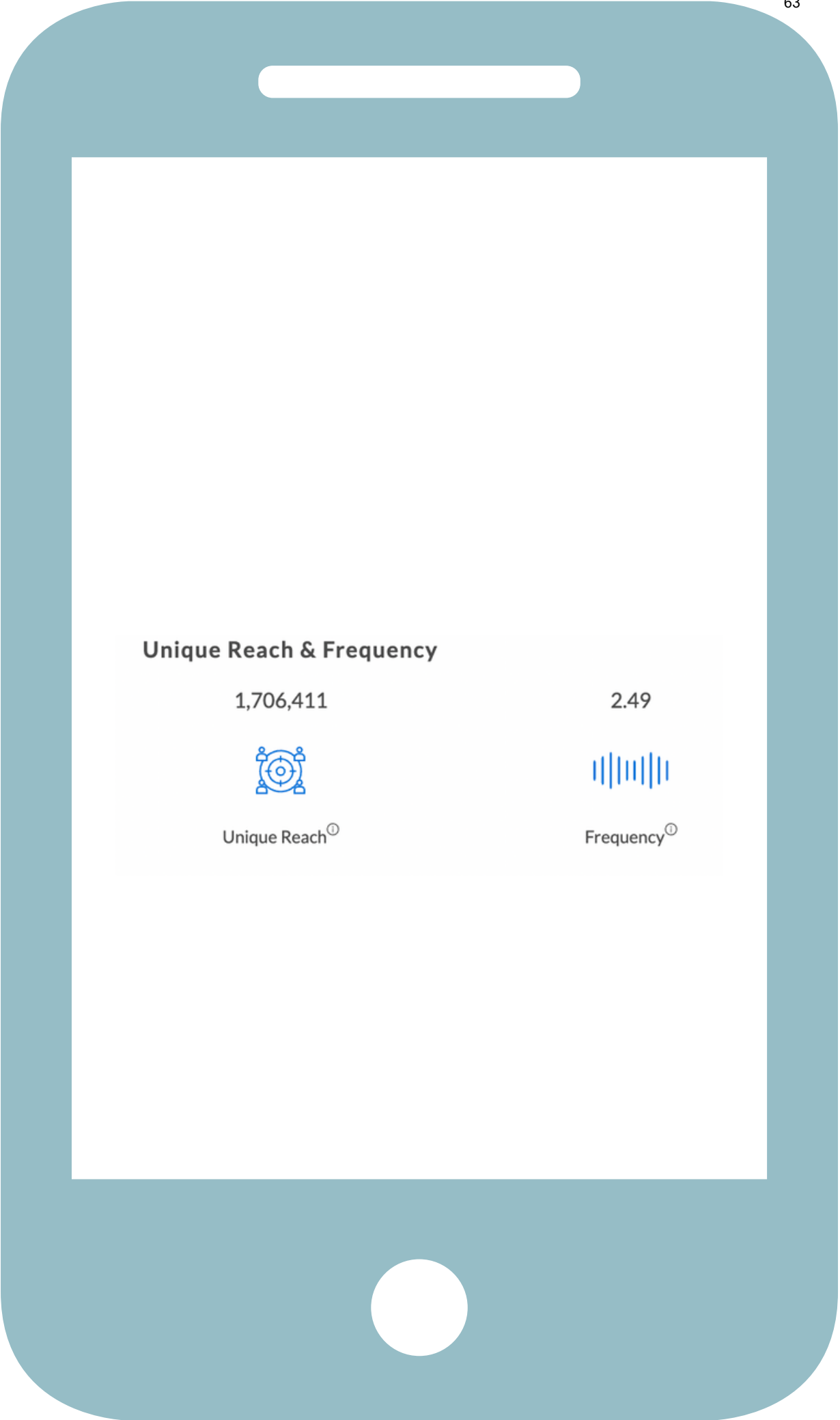
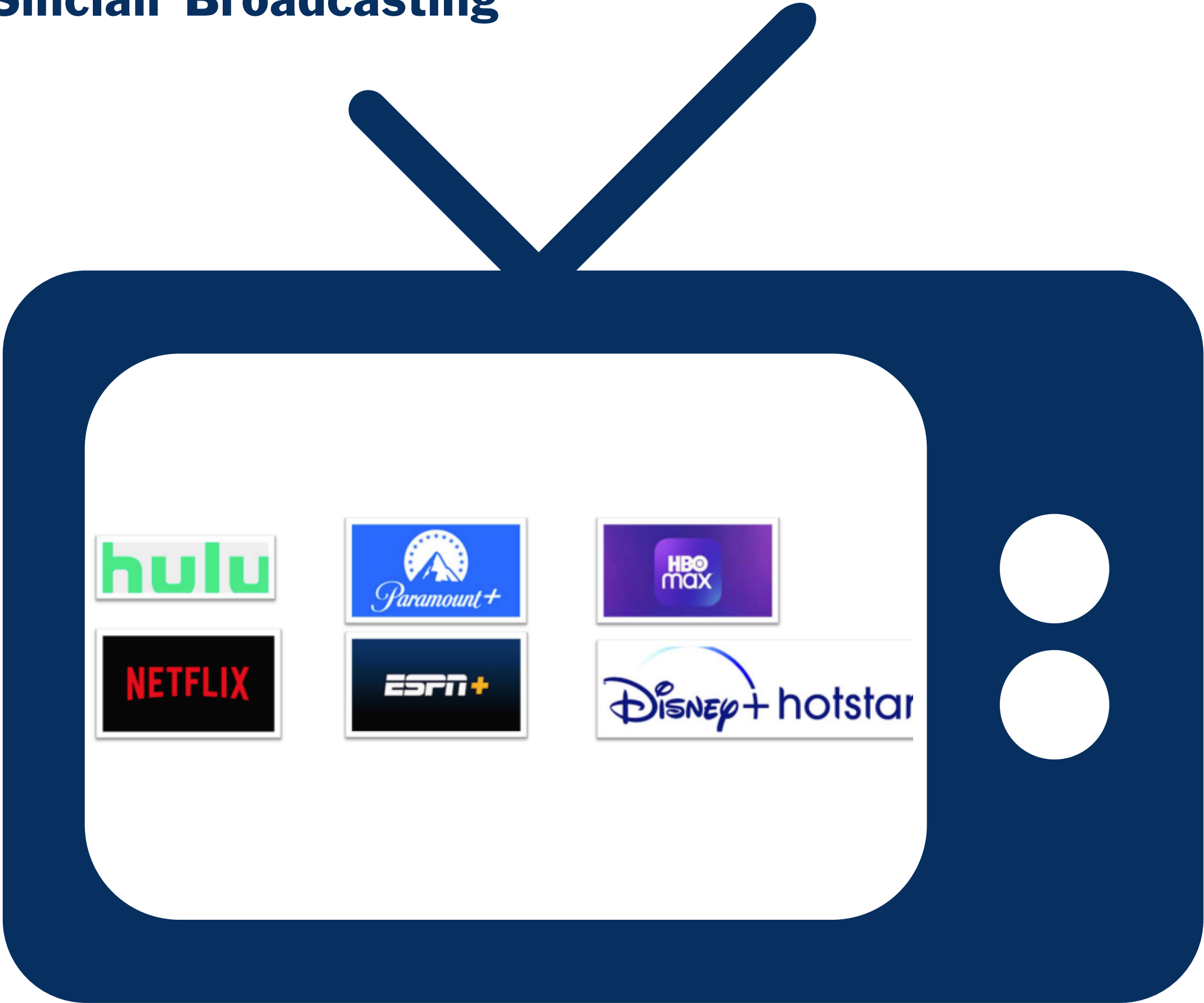
EXPLORE

- | | |
|---|---|
|  Golf |  Tennis |
|  Kayaking |  Fishing |
|  Sailing |  Surfing |
|  Charter a Boat |  Paddleboarding |
|  Photography | |



Beaches Site: Isle of Palms

Sinclair Broadcasting

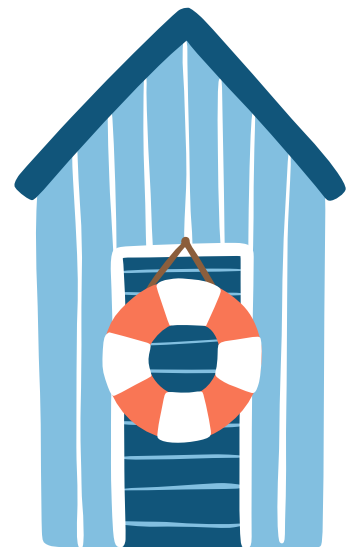


VRBO Campaign

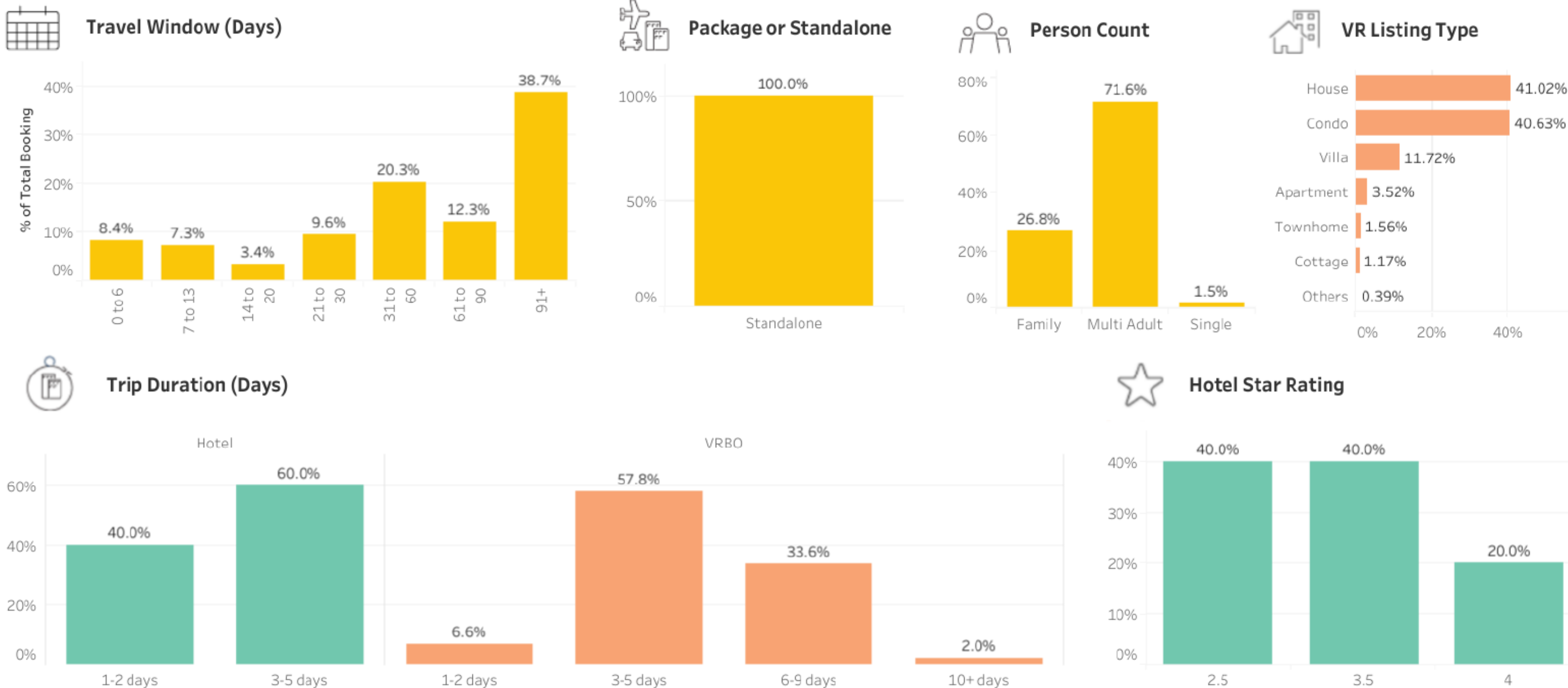
This current fiscal year saw a tremendous boost in vacation rentals due to the overwhelming success in a paid campaign on the VRBO booking platform.

For the new year, we will do a 9 month campaign based on months of needed bookings.

\$3.1M
in gross
booking
revenue for
22-23



Conversion Insights For Charleston Area CVB



*Includes Bookings Resulting from On-site DFP

Report Period: March 1, 2023 to April 30, 2023

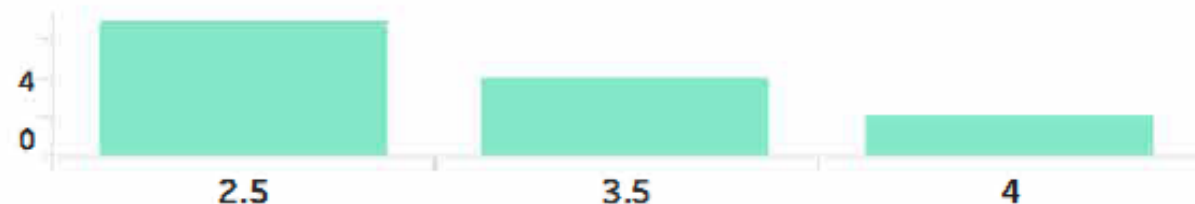
Enhanced Conversion Insight: Charleston Area CVB (3271)

Isle of Palms Vrbo Campaign March - June 2023

IO Number: 423892

March 20, 2023 to April 30, 2023

★ Star Rating (Room Nights)



Top 5 Hotels

Gross Bookings \$USD

'Belle Mer'~ OCEAN FRONT, PRIVATE POOL, HOT TUB, ..	\$35,206
Luxury, Elevated Pool, Ocean Views, 7 Bdrm, Elevator	\$29,582
Great ocean views/new second row home	\$23,416
11 Bedroom, Pool, Hot Tub, Pool Table, Elevator, Putti..	\$23,223
On the golf course, Intracoastal Water views	\$21,587

Avg Daily Rate

'Coastal Manor' 2nd row, Newer Home, Ocean Views, ..	\$5,199
'Belle Mer'~ OCEAN FRONT, PRIVATE POOL, HOT TUB, ..	\$5,029
OCEANFRONT FIREFLY POOL ELEVATOR GREAT F..	\$3,399
11 Bedroom, Pool, Hot Tub, Pool Table, Elevator, Putti..	\$3,318
Great Ocean Views/New Second Row Home	\$2,927

Room Nights

3 BR 1.5 BA Beach Cottage on Isle of Palms	39.00
Updated condo by the beach with balcony & pool - walk ..	27.00
Isle of Palms Getaway Luxury Beach House	21.00
On the Golf Course, Intracoastal Waterway views	21.00
"Beach Music" ~ Pelican Bay Home ~ Community Pool ..	18.00

All Hotels and Vacation Rental Properties

	Room Nights	ADR	Gross Bkg \$..	LOS - Weight..
'Belle Mer'~ OCEAN FRONT, PRIVATE POOL, H.. VRBO	7	\$5,029	\$35,206	7
Luxury, Elevated Pool, Ocean Views, 7 Bdrm, .. VRBO	13	\$2,276	\$29,582	7
Great Ocean Views/New Second Row Home VRBO	8	\$2,927	\$23,416	4
11 Bedroom, Pool, Hot Tub, Pool Table, Elevat.. VRBO	7	\$3,318	\$23,223	7
On the Golf course, Intracoastal Water views .. VRBO	21	\$1,028	\$21,587	21
'Coastal Manor' 2nd row, Newer Home, Ocea.. VRBO	3	\$5,199	\$15,598	3
Luxury, Oceanview Beach Home w/ Private Po.. VRBO	8	\$1,933	\$15,463	8
Sawyer by AvantStay Stunning Isle Of Palms.. VRBO	11	\$1,386	\$15,241	6
'Isle be Back' 5 57th Ave- Great Ocean Views, .. VRBO	8	\$1,867	\$14,935	8
"ISLE OF PALMS GETAWAY" Luxury Beach Ho.. VRBO	21	\$668	\$14,031	21
Beautiful Home w/ Plunge Pool!! Only 200 yar.. VRBO	7	\$1,959	\$13,713	7
Enjoy Ocean Views, Modern Digs & Happy Vib.. VRBO	10	\$1,348	\$13,476	10
Fabulous & Accommodating Large Beach Hom.. VRBO	7	\$1,910	\$13,373	7
'Beach Daze'~ ELEVATOR, PRIVATE POOL, RO.. VRBO	7	\$1,898	\$13,288	7
3 BR 1.5 BA Beach Cottage on Isle of Palms VRBO	39	\$339	\$13,209	39
Luxury 6BR House with Pool/Hot Tub/Ocean V.. VRBO	7	\$1,767	\$12,368	7
Beautiful Pet Friendly Beach House with Priv.. VRBO	14	\$875	\$12,246	7
Lovely Estate w/ Private Pool in Wild Dunes R.. VRBO	7	\$1,747	\$12,229	7
"Beach Music" ~ Pelican Bay Home ~ Commu.. VRBO	18	\$669	\$12,038	5
Custom Home- 5 Bedrooms, Ocean View, Elev.. VRBO	7	\$1,664	\$11,651	7
Beachfront, Restored Historic 5 bedroom ho.. VRBO	5	\$2,311	\$11,556	5



Advertising

\$652,239

Important Pieces of the Puzzle

Adwords: IOP-Specific, Beaches Site

Adwords: ExploreCharleston core visitor site

The Knot: Storefront

Facebook & Instagram

TikTok

YouTube

AAA Living Ohio

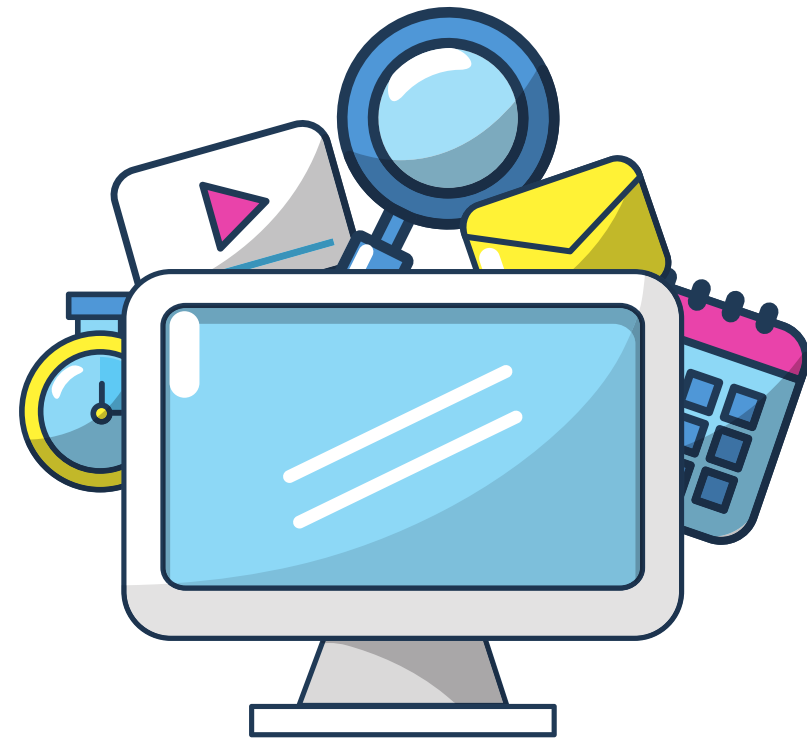
AAA World (DC, Maryland, Virginia, Delaware)

Southern Bride (North Carolina)

Discover SC

Coastal Living

Midwest Living



Marketing Support

Research, data & content

\$217,352

Key Data Research, specific to Islands / Beach Communities

Office of Tourism Analysis at College of Charleston- research; Datafy- phone tracking app; Travelclick; Build Central; STR (formerly Smith Travel Research, CoStar, Knowland)

Tourism Management Plan

Walkability Study

Historical and forward-looking projections on beach rental performance / key metrics

Research is at the core of everything we do in order to understand market-specific and global travel trends, determining the most effective ways to connect with travelers, and measure industry performance.

David McNair Consulting + College of Charleston Office of Tourism Analysis

Outside Company TBD



Let's capture the beauty of the Isle of Palms!

New photography and
video that captures family,
nature, and general
activities of the Island.

Various Photographers

Vive Media

Community Enrichment Management Study



Align with City's existing 2021 strategic plan



Est. 4–5 month project timeline



Begin with fall 2023 survey



Form community committee



Outline recommendations for ongoing plan



WCIV / Channel 4, Know Before You Go Campaign

Helping the public know traffic,
parking and weather at the beaches



Group Sales



American Society of Association Executives

CONNECT Marketplace

Northstar Meetings

Financial & Insurance Conference Professionals

HelmsBriscoe

IMEX America

International Luxury Travel Market

Luxury Meetings Summit

Luxury Travel Industry

Meeting Professionals International: World Education Congress

Professional Convention Mgmt. Assoc.

Tradeshow: Atlanta, GA - August 2023; Ongoing events⁷² throughout the year

Appointment show; Minneapolis, MN - August 2023

Appointment show; Destination Southeast, Cape Coral, FL - August 2023; Destination East, Uncasville, CT - October 2023; Independent Planner Education Conference TBD - January 2024
Membership Only

Appointment show: TBD - May 2024; Preferred Partner Destination membership
Appointment & Tradeshow: Las Vegas, NV - October 2023

Tradeshow; TBD - Dec 2023

Appointment show: Atlanta, GA - TBD

Atlanta & New York (TBD) travel advisors

Tradeshow: St. Louis, MO - June 2024

Tradeshow: San. Diego, CA - January 2024

Group Sales

\$97,823



Signature Travel Network

Society of Incentive Travel Executive

Virtuso

Association Executives of North Carolina

Georgia Society of Association Executives

Holiday Showcase Association Forum

South Carolina Society of Association Executives

Tennessee Society of Association Executives

Virginia Society of Association Executives

Travel South International

Meeting Professionals International: Carolinas

Meeting Professionals International Tennessee

Destination Celebration

IPW International Showcase

Regional Bridal Shows

Travel Agent Client Event

Appointment show: Las Vegas, NV - November 2023;
membership

Annual Meeting: Nashville, TN - December 2023

Tradeshow: Las Vegas, NV - August 2023

Tradeshow: Raleigh, NC - December 2023; Ongoing events
throughout the year

Annual Meeting: Gulf Shores, AL - May 2024; Ongoing
events throughout the year

Tradeshow: Chicago, IL - December 2023

Tradeshow: Columbia, SC - January 2024; Ongoing events
throughout the year

Tradeshow: Nashville, TN - December 2023

Tradeshow: Richmond, VA - October 2023

Tradeshow: Memphis, TN - November 2023

Tradeshow: TBD - 2024

Tradeshow: TBD - 2024

Tradeshow: Los Angeles, CA - May 2024

Various Locations 23/24

Client Event : Charlotte, NC - September 2023



Media Efforts

\$97,823

- **Media initiatives to bring positive (earned, unpaid) exposure to the area**
- **Media efforts are generally regional in nature, so we have allocated the cost between funding communities**

New staff share allows for consistent collaboration

Chaundra Mikell-Yudchenko is spending one day a week working in the marketing department of Explore Charleston. In addition, she is attending meetings with key departments and local business leaders.





Visitor Services

\$115,980

- **Information sourced through four area visitors centers and our call/chat center**
- **Visitor Services benefit the region and encourage travelers to visit various parts of the area.**
- **Pre Arrival assistance through online chat and phone service.**



REACH OUT TO US!

Laurie Lynn Smith

lsmith@explorecharleston.com

Catherine Dority

cdority@explorecharleston.com

BUDGETED INCOME FY 23/24: City of Isle of Palms, May 2023									\$1,130,000	
Expenditure Type	EXPENSE SPECIFIC TO ISLE of PALMS	Benefit to IOP	Cost to CVB	IOP Share Based on Community Inventory at 5.5%*	IOP Share Based on Full Service (Group) Inventory at 8.8%**	IOP Share Based on Luxury (Group) Room Inventory at 24%***	IOP Share Based on Islands Inventory at 34.2%****	100% IOP	Category Totals	
TERC Project Category 1 - Advertising										
Website - development	IOP Specific site	adding non-member information	\$37,000					\$37,000		
Website - redevelopment	Site presence: IOP on Beaches site	https://www.charlestoncvb.com/beaches/isle-of-palms/	\$51,000				\$17,457			
Website - Search Engine Optimization (SEO)	Adwords, IOP-specific, Beaches Site		\$60,000				\$20,538			
Website - SEO	Adwords, ExploreCharleston core visitor site		\$350,000	\$19,250						
Commercial - distribution	Sinclair Broadcasting	distribution of :30 sec commercial across the US (12 months x \$80000/month)	\$960,000				\$328,608			
Advertising - digital campaign	The Knot	store front annual, wedding specific	\$3,500				\$1,198			
Advertising - digital campaign	VRBO	IOP specific ads pointing to vacation rentals	\$75,000					\$75,000		
Advertising - social media campaigns	Facebook & Instagram	paid promotion - 12 months	\$20,000					\$20,000		
Advertising - social media campaigns	TikTok	paid promotion - 12 months	\$20,000					\$20,000		
Advertising - social media campaigns	YouTube	paid promotion - 12 months	\$20,000					\$20,000		
Subtotal Marketing & Advertising			\$1,596,500	\$19,250	\$0	\$0	\$367,801	\$172,000	\$559,051	
Advertising - print	AAA Living Ohio	spread March 2024	#					#		
Advertising - print	AAA World (DC, Maryland, Virginia & Delaware)	spread March 2024	#					#		
Advertising - print	Southern Bride (North Carolina)	full page placement in Summer/Fall and Winter/Spring	#	#						
Advertising - print	Discover SC	Annual state vacation guide - half page	#					#		
Advertising - print	Coastal Living	spreads in Fall issue	#				#			
Advertising - print	Midwest Living	spreads in Winter issue	#				#			
Subtotal Negotiated Ad Buys: #Terms confidential between buyer/seller.			\$204,950	\$990	\$0	\$0	\$49,248	\$42,950	\$93,188	
Other Advertising Initiatives - Across Categories			\$3,482,315							
Total Advertising			\$5,283,765	\$20,240	\$0	\$0	\$417,049	\$214,950	\$652,239	
TERC Project Category 3 - Marketing Support										
Market Research - Key Data	Key Data Research, specific to Islands / Beach communities	Historical and forward-looking projections on beach rental performance / key metrics (IOP, Folly, Kiawah)	\$35,040				\$11,994			
Market Research	Office of Tourism Analysis at College of Charleston - research; Datafy - phone tracking app; TravelClick; Build Central; STR (formerly Smith Travel Research, CoStar, Knowland)	#####	\$586,069	\$32,234						
Research	Tourism Management Plan	David McNair consulting + College of Charleston Office of Tourism Analysis	\$30,000					\$30,000		
Research	Walkability Study	Outside company TBD	\$50,000					\$50,000		
Sponsorship	WCIV / Channel 4, Know Before You Go Campaign	Helping public know traffic, parking and weather for the beaches	\$38,341				\$13,124			
Commerical - production	various photographers	Images of Isle of Palms for image library - ongoing and sharable	\$50,000					\$50,000		
Commercial - production	Vive Media	creation of BRoll to be used as needed	\$30,000					\$30,000		
Total Marketing Support			\$819,450	\$32,234	\$0	\$0	\$25,118	\$160,000	\$217,352	
TERC Project Category 4 - Group Sales Efforts and Tradeshow										
Sales - Luxury Tradeshow, most difficult to sell	American Society of Association Executives	Tradeshow: Atlanta, GA - August 2023; Ongoing events throughout the year	\$36,850			\$8,844				
Sales - Luxury Tradeshow, most difficult to sell	CONNECT Marketplace	Appointment show: Minneapolis, MN - August 2023	\$26,800			\$6,432				

Application for Commercial Surf Instruction - 2023

Name

Brycen Marshall DePass

Phone

(843) 343-6877

Email

iopsurflessons@gmail.com

Business Name

IOPSurfLessons

Business License Address

1041 Planters Pl, Mt Pleasant, South Carolina 29464

Location where lessons will be provided

26th Avenue

I certify that I have completed an application for a business license through the City of Isle of Palms Building Department.

Yes

Copy of CPR Certification

StarGuard_Lifeguard_Certification_1005.102511.pdf

Copy of First Aid Certification

StarGuard_Lifeguard_Certification_1005.102511.pdf

Copy of Lifeguard Certification

StarGuard_Lifeguard_Certification_1005.102511.pdf

Copy of Insurance Policy showing minimum coverage of at least \$1,000,000 and naming the City of Isle of Palms as an additional insured

Liability Insurance + City of IOP Additional Insured.pdf

I have read, understood, and agree to abide by the stipulations listed below:

(a) Area where surf lessons are allowed shall be dictated by the current boundary restrictions stated in the City Ordinances.

(b) At least one instructor attending each lesson must be lifeguard, CPR, and first aid certified, with current certifications on file with the city. There must be a first aid kit on site.

(c) Each surf instructor provider must carry liability insurance of at least \$1,000,000 that names the City of Isle of Palms as an additional insured.

(d) Surf instructions shall be limited to groups of four (4) or fewer students and at least one (1) instructor, with a maximum of twelve (12) students and three (3) instructors per day per provider.

(e) Surf instruction shall not exceed more than two (2) hours per day per provider.

(f) Surf instruction providers may not advertise on the beach. All signs, merchandise or other article that violate Article 7-SIGNS of the City's ordinances are prohibited.

(g) Surf instruction providers may not solicit for students on the beach, beach accesses, public

parking lots, or the Breach Inlet Bridge parking lot.

(h) Surf instruction providers must indicate on the application the location where the lessons will be provided.

(i) Surf instruction providers shall execute an indemnification agreement to be submitted with the application.

(j) Failure to adhere to these standards will result in automatic revocation of permission to conduct surfing instruction on the beach by City Council.

(k) City Council shall have the authority to limit the number of permissions issued for commercial surfing instruction on the beach.

(l) Permission shall be granted for one (1) year which may be renewed annually upon application.

Signature

Date

5/4/2023

A handwritten signature in cursive script that reads "Brycen DePass". The signature is written in black ink and is positioned below the "Signature" label.

IOP NSSF PROJECT ESTIMATES

*IMPORTANT NOTE: ALL INFORMATION IN THIS PROPOSAL IS PRELIMINARY. FURTHER WORK IS NEEDED TO DETERMINE THE FEASIBILITY OF EACH PROJECT. AFTER FURTHER INVESTIGATION, ISSUES MAY BE DISCOVERED THAT WOULD PREVENT DOMINION ENERGY FROM COMPLETING THE WORK AS DESCRIBED. ESTIMATED COSTS ARE ONLY MEANT TO PROVIDE AN IDEA OF THE SCALE OF THE PROJECT COST AS DESCRIBED.

PROJECT #1: CITY MARINA – OVERHEAD to UNDERGROUND CONVERSION

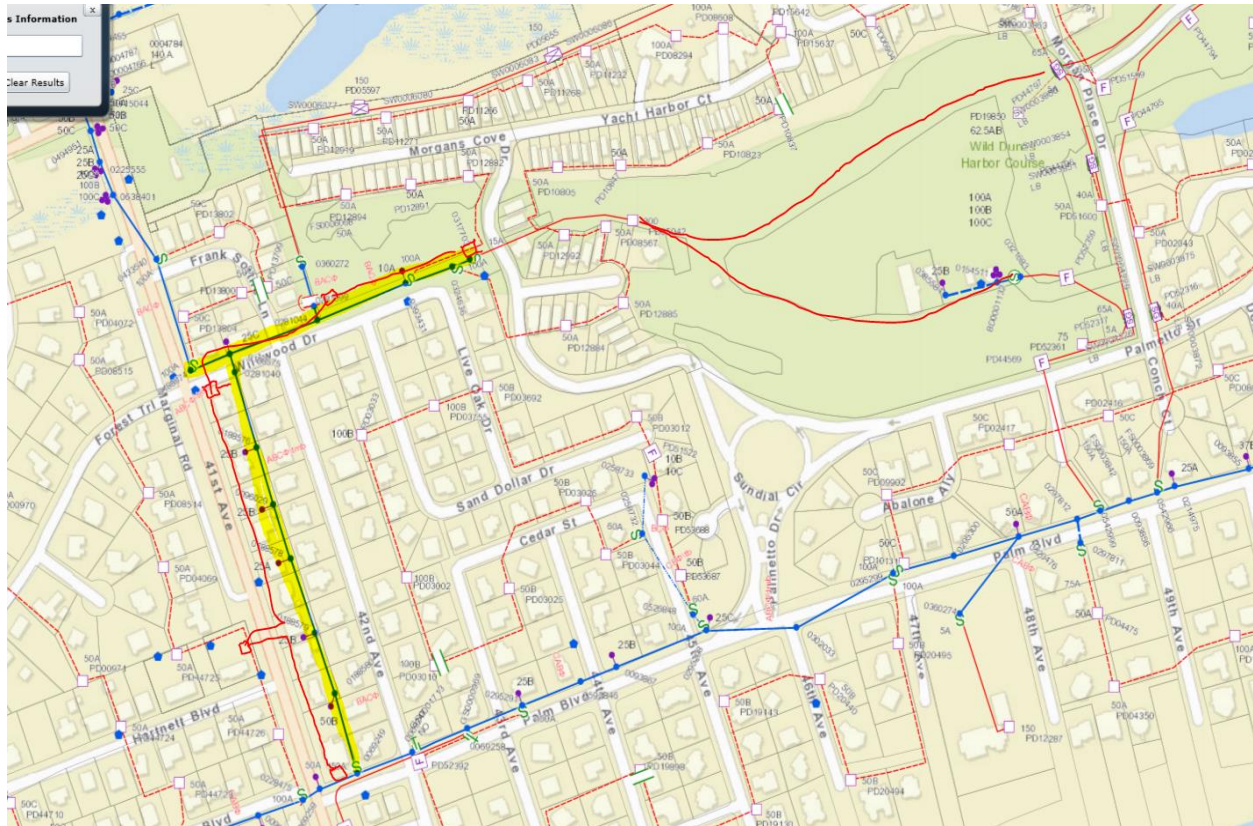
PROJECT #2: 41ST AVENUE – OVERHEAD to UNDERGROUND

PROJECT #3: 21ST AVENUE – CROSSINGS CONVERSION – Completed in 2023.

PROJECT #4: 14TH AVENUE – OVERHEAD to UNDERGROUND CONVERSION

PROJECT #5: PALM /OAK HARBOR BLVD (11TH-13TH) OVERHEAD to UNDERGROUND CONVERSION

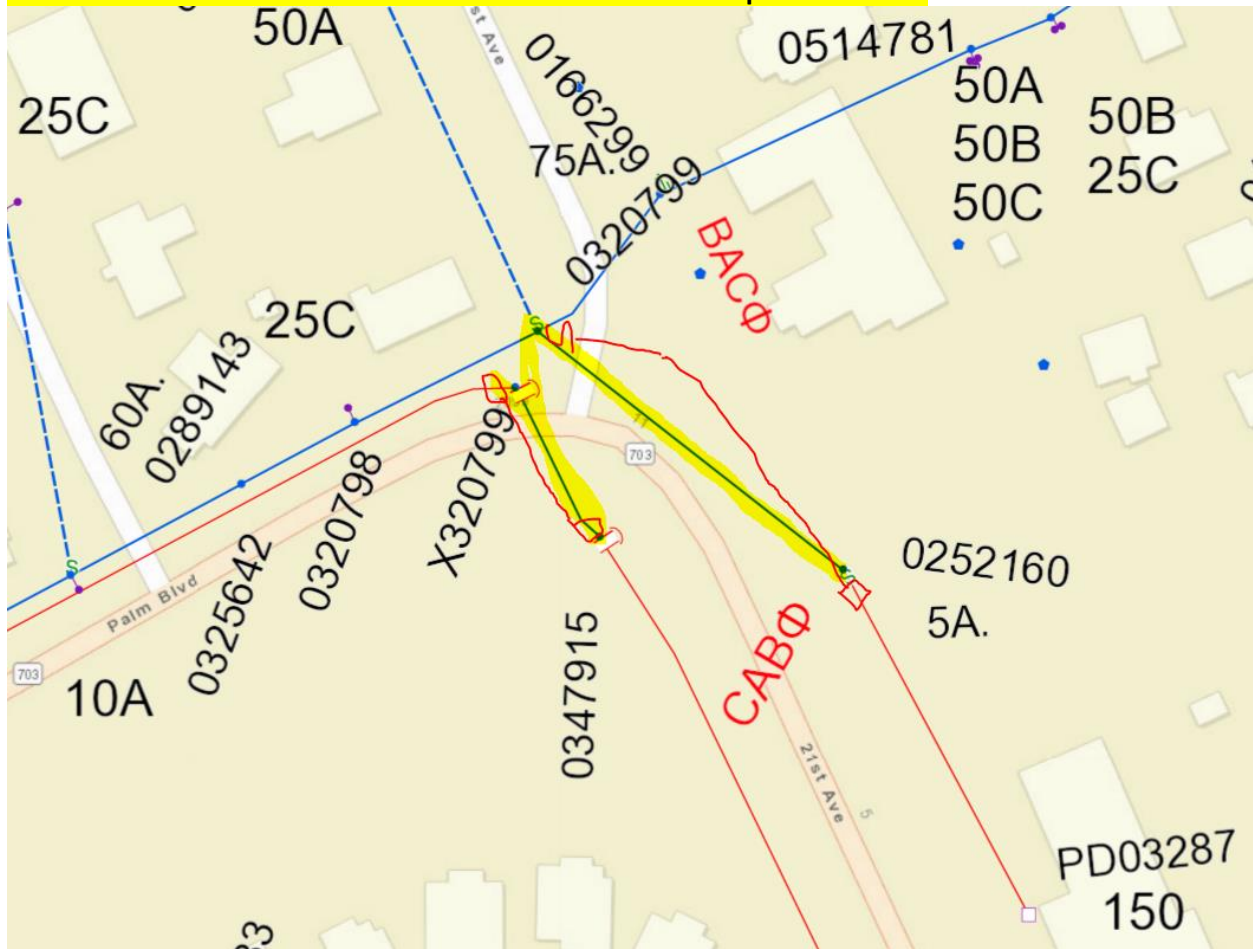
PROJECT #2: 41ST AVENUE – OVERHEAD to UNDERGROUND



PROJECT NOTES

- **ESTIMATED COST RANGE: \$450,000-\$600,000**
- BACK LOT LINE BETWEEN 41ST AND 42ND
- COMMUNICATIONS UNDERBUILT ON THIS LINE
- SCOPE OF WORKS ITEMS: CAN BE BROKEN UP INTO A PHASED APPROACH

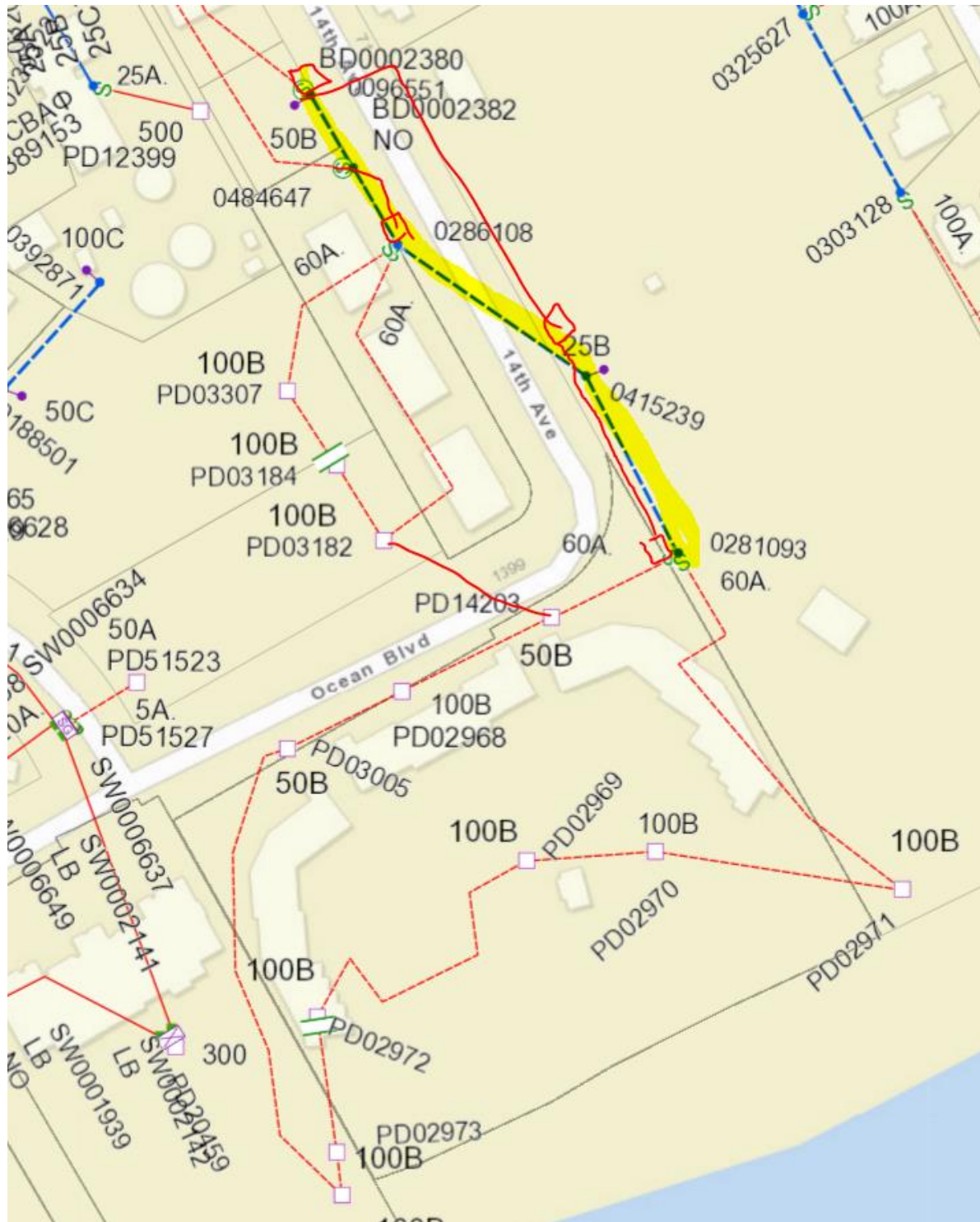
PROJECT #3: 21ST AVENUE – CROSSINGS CONVERSION – Completed in 2023.



PROJECT NOTES

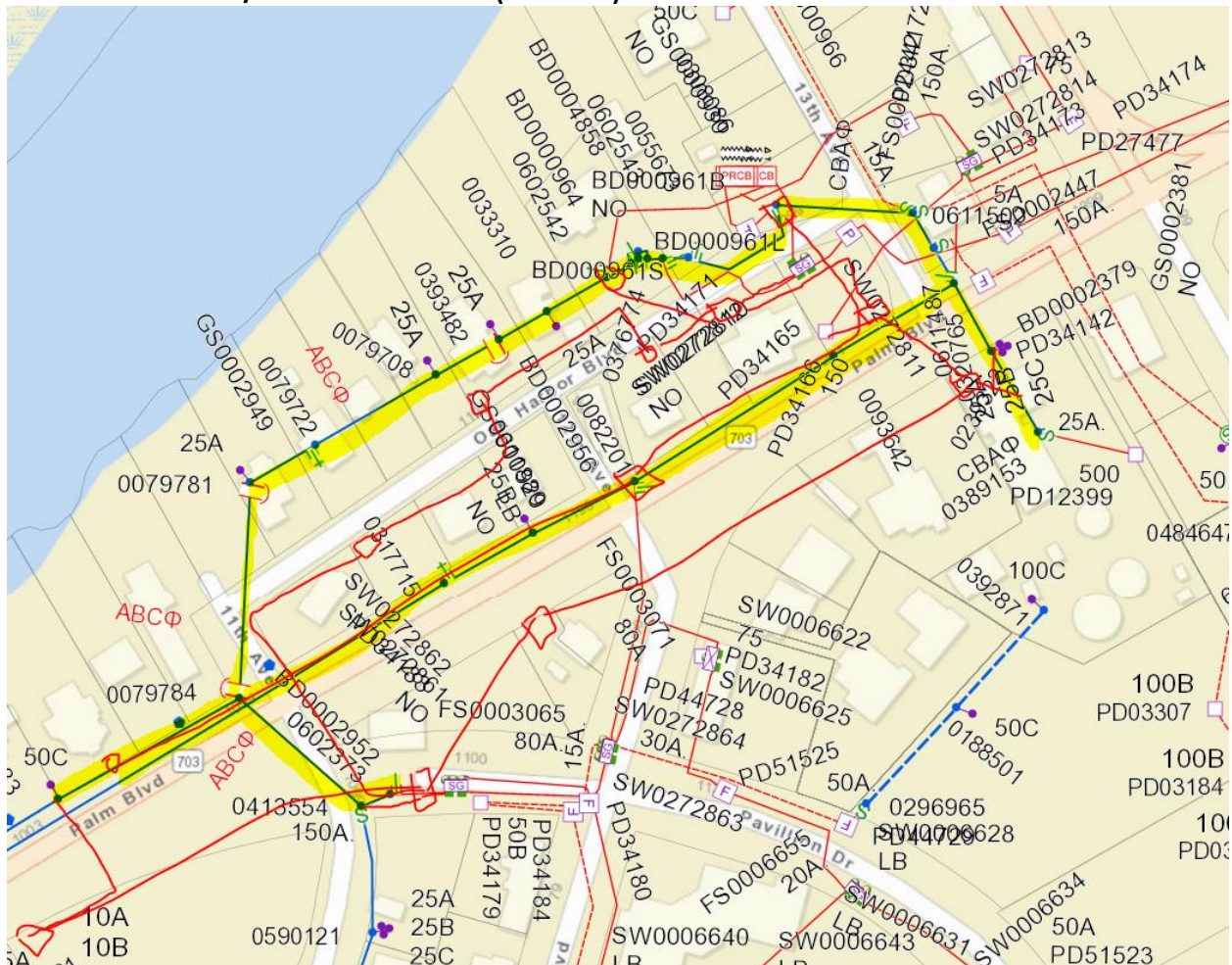
- **ESTIMATED COST RANGE: \$30,000-\$60,000**
- PALM BLVD & 21ST ARE BOTH DOT ROADS SO DESIGN (AND COST) WOULD BE HEAVILY DEPENDENT ON APPROVAL OF SCDOT PERMIT
- COMMUNICATIONS LINES UNDERBUILT ON EXPRESS FEEDER CROSSING
- SCOPE OF WORK ITEMS: EITHER CROSSING CAN BE CONVERTED INDEPENDENTLY

PROJECT #4: 14TH AVENUE – OVERHEAD to UNDERGROUND CONVERSION



PROJECT NOTES

- **ESTIMATED COST RANGE: \$40,000-\$80,000**
- **COMMUNICATIONS UNDERBUILT ON THIS LINE**



- **ESTIMATED COST RANGE: \$600,000-\$900,000**

Application for Boards and Commissions

Applicant Name

Tim Ahmuty

Position Sought

Planning Commission

Home Phone

(843) 696-1363

Work Phone
Mobile Phone
Email

Tahmuty@comcast.net

Are you a resident of the Isle of Palms?

Yes

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

32

Address

204 Charleston Blvd, Isle of Palms, South Carolina 29451

Occupation and Title

Retired

Business or Employer Name

Real Estate and construction

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

No

If yes, please provide information about that service

Have you served as an elected official of local government?

No

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

Barrier Island Preservation Alliance

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

No

State your interest in serving on this Board or Commission.

Now that I have the time and desire. I would like to give back to the community that I love and have called home for the past 32 years. I feel my life experience will serve me well in addressing the challenges the Isle of Palms face in an ever changing environment.

Upload Résumé

Tim_Ahmuty_Resume.PDF

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

TIM AHMUTY

CONTACT



(843) 696-1363



Tahmuty@comcast.net



Isle of Palms, South Carolina
29451

CAREER OBJECTIVE

Experienced and knowledgeable real estate professional with extensive background in the industry. Proven ability to close deals and provide the highest level of customer service. Possesses excellent communication and negotiation skills, as well as a strong understanding of local markets. Committed to helping clients find their dream homes, build their investment portfolios and maximize profitability.

EXPERIENCE

March 2017 - January 2022

Realtor Investor

Brand Name Realty , West Ashley/ Sullivan's Island , South Carolina

- Guided and assisted buyers or sellers throughout entire transaction process.

January 2013 - January 2017

Handyman

Tim Ahmuty , Isle of Palms , South Carolina

- Performed variety of unskilled, semi-skilled, and skilled work to repair or maintain sites.

January 2004 - January 2013

Builder

Ahmuty/ Rawers LLC, Isle of Palms , South Carolina

Read plans, instructions, and specifications to determine work activities.

Loan Officer

Southern Trust Mortgage Corporation , Mount Pleasant , South Carolina

- Demonstrated success in overseeing loan applications from start to finish.

EDUCATION

Urban Planning

College of Charleston, Charleston, SC

Physical Education

Roanoke College, Salem, VA

REFERENCES

References available upon request

CHRISTOPHER A. SKIPPER
ATTORNEY AT LAW
613 LONG POINT ROAD, SUITE 100
MOUNT PLEASANT, SOUTH CAROLINA 29464

SKIPPER LAW FIRM LLC
CHRIS@SKIPPERLAWFIRM.COM

TEL. (843) 723-7177
FAX (866) 286-7177

April 27, 2023

The Honorable Amy Lee
Clerk of Court
City of Isle of Palms Municipal Court

Via email: amyw@iop.net

RE: Associate Municipal Court Judge Position, RFP 2023-02

Dear Mrs. Lee:

Please allow this letter to inform you of my interest in the position of Isle of Palms Associate Municipal Court Judge. I believe I possess the experience, skills, knowledge and reputation to effectively serve in the position.

I have had the pleasure of serving as the Isle of Palms City Prosecutor for the past Eleven (11) years and am proud of the work accomplished over that time. Additionally, I have served as a Municipal Judge for the City of Folly Beach for Eleven (11) years. I am very familiar with the issues that come before the Municipal Court and that are particular to an island community.

Attached please find my resume and specific responses to the items contained in the RFP. I appreciate your consideration and remain,

Sincerely,



Christopher A. Skipper

CAS
Enclosure

PROPOSAL RESPONSES

1. Description of Experience and Qualifications

- a. Education:
 - i. B.A. Political Science, College of Charleston (1993)
 - ii. J.D., University of South Carolina School of Law (1996)
- b. Employment:
 - i. Skipper Law Firm LLC (2004 – present)
 - ii. City of Isle of Palms City Prosecutor (2012 – present)
 - iii. Town of Folly Beach Municipal Judge (2012 – present)
- c. Professional Organizations:
 - i. South Carolina Bar
 - ii. Charleston County Bar
- d. Bar Number:
 - i. 12212
- e. Resume:
 - i. Please see attachment

2. Experience with Municipal Law

I began working for a law firm on Broad Street in 1990 during my sophomore year at the College of Charleston. I had some prior experience in a law firm setting from working for my step-father's firm as a runner in high school. His practice was primarily real estate based. The law firm in Charleston was different with a large portion of the practice dedicated to criminal work and a substantial amount of that work in the various municipal courts throughout the area. I regularly attended Municipal Court in various roles until working as an Assistant Solicitor in Berkeley County upon graduation from law school. I opened my practice in April 2004 and much of my practice has been in the area Municipal Courts since then. That increased even further in 2012 when I became a City Prosecutor and Municipal Judge.

3. Capability

I attended the South Carolina Judge School in the summer of 2012 and received my certification as a Municipal Judge on August 9, 2012. I have presided over approximately 26 sessions of Municipal Court annually for the past 11 years. Additionally, I have tried cases as a prosecutor, defense attorney and Judge.

4. Judicial Philosophy

Municipal and Magistrate Courts are the primary contacts that most citizens will have with the judicial system. We see more citizens than any other court. We have a responsibility to the City, residents and visitors to try to make fair, reasonable decisions and dispense justice in a manner that is respectful to each person appearing in court. I grew up in a beach community and believe it is critical to the long-term success of the community and special environment of the island to pay particular attention to the issues and problems that come with a transient, tourist driven and seasonal population.

5. Philosophy on Fines

The State of South Carolina provides guidelines and recommendations for the imposition of fines on the various offenses that come before the Municipal Court. Those provide a valuable reference to law enforcement upon issuance of citations. Some fines are specifically set while others allow for adjustment depending on the specific circumstances of the matter and individual. In addition to the guidelines and statutory provisions, I take into consideration the offense, any known prior history, acceptance of responsibility for the conduct, the manner the individual interacted with law enforcement, the manner the individual conducts himself/herself in court, input of the City representative (officer/prosecutor), victim statement (restitution), any prior history of non-payment and individual circumstances of the defendant prior to making a determination on the imposition of a fine. Certainly, repeat offenders warrant fines on the upper end of the statutory range.

6. Letters of Recommendation

Please see attachment

7. Compensation

I believe compensation for the position should be based on the time required to properly perform requirements of the job and equivalent to comparable positions in the local area municipalities. With the backlog created by Covid shutdowns, increase in workload seen on the island post-Covid and anticipated with recent ordinance discussion, I suspect we will need an increase in time commitment and services dedicated to the Municipal Court to keep pace and move cases in a timely manner.

CHRISTOPHER A. SKIPPER

ATTORNEY AT LAW
613 LONG POINT ROAD, SUITE 100
MOUNT PLEASANT, SOUTH CAROLINA 29464

SKIPPER LAW FIRM LLC
CHRIS@SKIPPERLAWFIRM.COM

TEL. (843) 723-7177
FAX (866) 286-7177

EXPERIENCE

Skipper Law Firm LLC

April 2004-present

Criminal Defense, Personal Injury and Workers' Compensation Law

City of Folly Beach

March 2012-present

Associate and Chief Judge Municipal Court

City of Isle of Palms

April 2012-present

City Prosecutor

McAngus, Goudelock & Courie, LLC

February 2003—March 2004

Workers' Compensation Insurance Defense

Charleston County Solicitor's Office

October 1999—January 2003

Assistant Solicitor

Parsons & Ouverson, PA

January 1999—September 1999

Civil Litigation and Real Estate Law

Berkeley County Solicitor's Office

January 1997—December 1998

Assistant Solicitor

EDUCATION

University of South Carolina School of Law

Juris Doctor, 1996

College of Charleston

B. A. in Political Science, 1993

Elizabeth Spencer Wetmore
 District No. 115 - Charleston County
 P. O. Box 1085
 Folly Beach, SC 29439



306-A Blatt Building
 Columbia, SC 29201

Tel. (803) 212-6872

SpencerWetmore@schouse.gov

**House of
 Representatives**
 State of South Carolina

April 28, 2023

Ms. Desiree Fragoso
 City Administrator, City of Isle of Palms
 1207 Palm Boulevard
 Isle of Palms, SC 29451

RE: Letter of Recommendation for Chris Skipper as Associate Judge for Isle of Palms Municipal Court

Dear Ms. Fragoso,

It is with great pleasure that I recommend Chris Skipper for the position of Associate Judge for the Isle of Palms Municipal Court. As you know, before leaving to serve in the South Carolina House, I was the City Administrator for the City of Folly Beach. Chris served as a Municipal Judge for the City of Folly Beach when I became the City Administrator in 2014 and continues to serve today with great distinction. I had the opportunity to watch his work closely and communicate with the various parties who regularly appeared before him. He has a rare quality of being loved by officers, attorneys, and staff. He was courteous and fair to the prosecution, defendants, officers, witnesses and any others appearing in the court room. He exhibited a knowledge of the applicable law and fairly dispensed justice on behalf of the citizens of Folly Beach in an efficient and fair manner. Being an attorney as well, I can also say that he has an excellent reputation in the Charleston legal community.

As you are well aware, beach communities like Folly Beach and the Isle of Palms often deal with specific types of issues particular to the being a tourist destination. Chris exhibited the ability to manage the courtroom and handle all issues regardless of the size of the docket. He worked efficiently while still protecting the rights of each individual litigant appearing before him. I highly recommend him for the Associate Judge position at Isle of Palms.

If you have any questions or concerns, please don't hesitate to call (843) 693-8292.

Sincerely yours,

Spencer Wetmore



City of Folly Beach

Aaron Pope, AICP
PO Box 48
Folly Beach, SC 29439

4/27/23

Desiree Fragoso
1207 Palm Boulevard
Isle of Palms, SC 29451

Desiree:

Chris Skipper has served the City of Folly Beach as both Associate Judge (2012-2019) and as Chief Judge (2019-present). I have known him and observed his work through my interactions with the court in varying capacities during my tenure with the City. This includes experience with court operations as Zoning Administrator, Business License Official, Deputy Administrator, and City Administrator.

His time at Folly Beach has provided direct, relevant experience in a tourist destination with transient visitors whose "vacation behaviors" may place them in front of the court. In all instances, I have found Judge Skipper to be fair-minded and even tempered. His exchanges with all parties during court sessions have been civil. His rulings have demonstrated a command not only of the letter of the law, but the spirit of regulations. I believe he is well suited to the difficult task of balancing punitive rulings with compassion and acknowledgment of mitigating circumstances.

I do not hesitate to recommend him for the Associate Judge position at Isle of Palms and am happy to answer any questions you may have.

Aaron Pope, AICP

918 White Marlin Drive
Charleston, SC 29412
May 1, 2023

Destree Fragoso
City Administrator
City of Isle of Palms
1207 Palm Boulevard
Isle of Palms, SC 29451

RE: Christopher Skipper

Destree,

I had the privilege of working as the Clerk of Court for Chris Skipper when he became the Associate Judge for the City of Folly Beach in March 2012 through my departure in March 2018.

In that time, I watched Judge Skipper develop into a thoughtful, deliberate, and balanced judge who sought to understand all sides of a case before rendering a verdict. He applied the law evenly and fairly. In my opinion, no one could have left the courtroom without knowing the reasoning for Judge Skipper's outcome. He was intentional in his methods of clarifying the applicable aspects of the law to lawyers, defendants, and law enforcement.

As you know, he has a pleasant, even, and respectful demeanor. I have never known him to display anything but a calm disposition in the courtroom. He was always clear in helping me understand his needs for the courtroom and in explaining aspects of my job as I was still a fairly new clerk when he joined Folly Beach. Most importantly, he helped me recognize the boundaries of my job to protect the integrity of the court.

The citizens of the City of Isle of Palms would benefit from the fairness, impartiality, and deep knowledge of the law Judge Skipper brings with him. I cannot think of a better candidate for Associate Judge (and hopefully one day, Chief Judge) for the City of Isle of Palms than Chris Skipper.

Thank you for the opportunity to share my thoughts about one of the finest people I know.

Sincerely,



Nicole L. DeNeane
former Clerk of Court, City of Folly Beach
current City Clerk, City of Isle of Palms



Spirit of the Island Award

The Spirit of the Island Award is a prestigious award that recognizes an individual or an organization who have made significant contributions to the life and wellbeing of the Isle of Palms. This award will recognize an individual or organization's remarkable single achievement or community service and volunteerism.

Nomination Application

Date of Submission: April 15, 2023

Nominee Information

Full Name: EDWARD J. (TED) KINGHORN

Name as it is to appear on Award: TED KINGHORN

Street Address: 412 Merritt Blvd City, State, Zip Isle of Palms, SC 29457

Phone Number: 703/203-1238 Email: kinghorn.ted@gmail.com

Nominator's Information

Full Name: JAMES C. (JIM) THOMPSON

Organization Name: _____

Address: 12 Fairway Village Lane City, State, Zip Isle of Palms, SC 29457

Cell Phone Number: 704/560-9964 E-mail: jimthompson83@gmail.com
 Res. " " 843/242-8159

Please include the Biographical Summary and Letters of Recommendation with the application.

All applications will be reviewed by a nomination committee made up by the Mayor and the Personnel Committee. The Personnel Committee will make the recommendation to City Council to issue the award.

Linda Lovvorn Tucker

Post Office Box 312
6 Twin Oaks Lane
Isle of Palms, South Carolina 29451
843 224 4916
tuckerl@mindspring.com

February 27, 2023

City of Isle of Palms
Post Office Box 508
1207 Palm Boulevard
Isle of Palms, South Carolina 29451

Dear Mayor and City Council:

This letter is a recommendation for Ted Kinghorn as a recipient of the Spirit of the Island Award. Ted Kinghorn is a visionary. He has a talent for seeing the long view, and is often ahead of his time. He has the ability to garner consensus among people for the common good. For those of us lucky enough to live in his aura, we are always challenged to be better by his ideas.

I have watched Ted's success in political arenas, community arenas, business arenas and with friends and family. He parlayed his political experience into a successful business and then has spent years since that time giving back to the community through service on City Council, membership in the Exchange Club, continuing to promote and support the Liberty Fellowship and, most recently, by the creation of the Law Enforcement Neighborhood Support (LENS) Foundation on the Isle of Palms.

Ted Kinghorn always stays current without sacrificing history or legacy. He was one of the first to suggest streamlining some processes of the city when he was on City Council. He introduced the idea of using Dashboards to summarize and convey City information.

Even in the face of adversity and criticism, Ted will push forward when he is committed to that which he believes is for the greater good. This is very evident in improvements to the Exchange Club relationships and the physical property. While some ideas may be ahead of their time, he plants seeds of inspiration that ultimately come to fruition at a later time.

For those who choose to join him in life's path, he becomes "that person." He is that person who sends the text of "congratulations" or "got your back" just when you need it. He is that person who shows up with popcorn or coffee just because. He is that person who sees something beautiful and wants to share it with others. He is that person who will step into your life rather than requiring you to step into his. He is smart, thoughtful, mischievous and creative.

Ted Kinghorn is not about claiming the spotlight for himself. He is about shining light on fresh ideas and working smart to transform those ideas into realities. He is a person of character, accomplishment and makes significant contributions to the Spirit of the Island. He is worthy of receiving this honor, and I proudly join in recommending him.

Very truly yours,


Linda Lovvorn Tucker

4/14/2023

To whom it may concern:

I am writing to offer a recommendation for the recipient of the 2023 Spirit of the Island Award. I feel that Ted Kinghorn embodies what this award is all about. Having known Ted for several years, I can say that his sense of community involvement, desire to help people and deliver a lasting, positive and generational impact on the community is unparalleled. Many times we have enjoyed lunch or meetings with clients and the number one topic of discussion is giving back to the Isle of Palms community.

Ted is involved in so many aspects of community life, that listing them would be difficult. While his work throughout the island is impressive, the achievement that impressed me the most is his development of the Isle of Palms LENS Program. In his role as "The LENS Whisperer" an increasing number of island residents, on island business associates and law enforcement professionals have received help in getting through tough times. I can speak to this personally, as LENS was one of the first organizations to step in and help one of my associates who was faced with homelessness and heavy financial burdens. The associate is now doing well and genuinely appreciates the help that was given.

Thank you for considering Ted for this important award. Please reach out to me should you like to speak further or if any other information is required.

Thank you!

Best regards,

Dennis McLendon

Harris Teeter

Store Director, Store 452

S452mgr001@harristeeter.com

704-905-1372

From: Anne Kinghorn atkinghorn@gmail.com
Subject: Ted bio info
Date: Feb 5, 2023 at 10:06:21 AM
To: Jim Thompson jimthompson83@gmail.com

this is a rough draft. Not sure if too much info. Please feel free to edit. I will not be insulted at all

Thanks Jim

Edward J Kinghorn

Graduated with masters degree in Public Administration from U of South Carolina. He was working for the Municipal Association of South Carolina in Columbia when he received a call from Senator Strom Thurmond's office with a job offer. Ted moved to Virginia and worked as head of Constituent Services for Senator Thurmond. He married his college sweetheart, Anne, and together they raised 3 daughters.

After several years on Capital Hill, Ted opened his own Consulting firm in Washington DC serving mostly SC clients.

Volunteerism is something Ted has been involved in his whole life. He was an active volunteer in Virginia and that continued when he and Anne moved to Isle of Palms.

Ted served on City Council and was active in the Exchange Club. His newest passion is for the Law Enforcement Neighborhood Support (LENS) program. The LENS program aims to provide law enforcement with support to strengthen community relations and improve public safety on IOP.



Spirit of the Island Award

The Spirit of the Island Award is a prestigious award that recognizes an individual or an organization who have made significant contributions to the life and wellbeing of the Isle of Palms. This award will recognize an individual or organization's remarkable single achievement or community service and volunteerism.

Nomination Application

Date of Submission: 5-5-23

Nominee Information

Full Name: Acme Lowcountry Kitchen

Name as it is to appear on Award: ACME Lowcountry Kitchen

Street Address: 31 JC Long Blvd City, State, Zip: Isle of Palms, SC 29451

Phone Number: 843 886-3474 Email: ACMELOWCOUNTRYKITCHEN.COM

Nominator's Information

Full Name: James M Ward

Organization Name: James M Ward, CPA

Address: 2207 HARTNETT BLVD City, State, Zip: Isle of Palms, SC 29451

Phone Number: 843 886-6318 E-mail: CRABSPOTPLAYR@AOL.COM

Please include the Biographical Summary and Letters of Recommendation with the application.

All applications will be reviewed by a nomination committee made up by the Mayor and the Personnel Committee. The Personnel Committee will make the recommendation to City Council to issue the award.

Letter of Recommendation-Spirit of the Island Award For Acme Lowcountry Kitchen

I recommend, Isle of Palms restaurant, Acme Lowcountry Kitchen be awarded the City of Isle of Palms Spirit of the Island Award.

In the aftermath of the ugly incidents on our beach April 7, 2023, Acme stepped up and offered free meals to all first responders in their excellent restaurant here on Isle of Palms. It was truly a remarkable display of generosity and appreciation by Acme to our community. This was not the first time this company has come forward to support us in an extraordinary manner, since it opened for business in January 2008. Acme has always offered generous discounts to Isle of Palms city employees. On special occasions and holidays Acme has provided free desserts and other goodies to our public safety building. They were especially helpful to the entire island community during the COVID 19 pandemic. Acme is a well respected member of our business community.

I urge the mayor and personnel committee to approve Acme Lowcountry Kitchen recipient of the City of Isle of Palms Spirit of the Island Award, without delay. Acme certainly meets all the qualifications of the honor, as detailed. I also request the presentation of the award take place in city council chambers during the next regular city council meeting. Thank you for your consideration in this very important matter.

James M Ward

May 5, 2023

RE: Spirit of the Island Award

I would like to recommend Acme Lowcountry Kitchen for the Spirit of the Island Award. Acme does so much for the island community and always looks for ways to help. When the island has major storms and power outages, Acme will cook food and give it to residents and first responders. After the latest shooting near the pier, Acme offered free meals to first responders. They are always thinking of ways to reward and appreciate all of their customers and you get the feeling of 'home' when eating at Acme.

Sincerely,
Tracy Moses
19 Yacht Harbor Court



**Planning Commission Meeting
4:30pm, Wednesday, April 26, 2023
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

MINUTES

1. Call to Order

Present: Sue Nagelski, Sandy Stone, Ron Denton, David Cohen, Jeffrey Rubin, Marty Brown

Staff present: Director Kerr, Zoning Administrator Simms

2. Approval of minutes

Mr. Cohen made a motion to approve the minutes of the March 8, 2023 regular meeting. Ms. Nagelski seconded the motion. The motion passed unanimously.

3. New Business

A. Discussion of task from City Council regarding short-term rentals

Director Kerr reviewed the list of considerations about short-term rentals that City Council would like for the Planning Commission to discuss and make recommendations back to Council. Those items include:

- Limit occupancy of newly constructed or substantially reconstructed homes
- Require minimum night stays – year-round or seasonally
- Amend parking requirements to incentive less vehicles and more carpooling
- Require STR listings to include STR license number
- Require new STR applicants to be considered for special exemption by BOZA

A lengthy discussion ensued around all the above considerations. The Commissioners agreed that amending parking requirements to incentives less vehicles and more carpooling and requiring new STR applicants to be considered for special exemptions by BOZA were not going to work and not worth further discussion or consideration. They believe the traffic concerns on the island are not as a result of the vehicles at larger short-term rentals.

They did agree to consider lowering occupancy limits on newly constructed homes (not including condominiums) to 8. They would also like to see occupancy limits restricted to 8 when an STR license lapses for more than a year.

They will also consider a three-night minimum for all rentals.

Director Kerr will check with the RentalScape software provider about including the STR license number in their search of rental advertisements and whether or not including the number in advertisements would help them in searching for non-compliant properties.

B. Review responses and discuss next steps for Sea Level Rise RFP

Director Kerr said two responses for the Sea Level Rise Adaptation Plan were received. The Planning Commission will review and score them at their May 10, 2023 meeting.

4. Old Business – Comprehensive Plan review updated draft

Director Kerr stated that all changes had been incorporated into the Comprehensive Plan draft and now only minor edits are seen in the draft. He and Zoning Administrator Simms are working on the grant funding lists needs in the Priority Investments element.

Mr. Stone said he will send his notes to Director Kerr about some of the redundancies he sees throughout the Plan. Director Kerr asked for all editorial suggestions be sent to him so he can incorporate them into the new draft, which will be discussed at the May 10 meeting.

5. Adjournment

The next meeting of the Planning Commission will be Wednesday, May 10, 2023 at 4:30pm.

Mr. Stone made a motion to adjourn, and Mr. Brown seconded the motion. The meeting was adjourned at approximately 6:08pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



**Planning Commission Meeting
4:30pm, Wednesday, May 10, 2023
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

MINUTES

1. Call to Order

Present: Sue Nagelski, Sandy Stone, Ron Denton, David Cohen, Jeffrey Rubin, Marty Brown

Staff present: Director Kerr, Zoning Administrator Simms

2. Approval of minutes

Ms. Nagelski made a motion to approve the minutes of the April 26, 2023 regular meeting. Mr. Cohen seconded the motion. The motion passed unanimously.

3. New Business

Sea Level Rise Adaptation Plan RFP Consideration

Ryne Phillips, Aaron Aiken, and Whitner Kane gave a presentation about their proposed Sea Level Adaptation Plan for the City of Isle of Palms. They discussed why it is important to consider sea level rise and why it's important to the City (could help with bond ratings to get better interest rates for infrastructure bonds). Their three-phase approach will include data gathering (involving the public), information analysis, and plan development. They will provide the City with short-term and long-term strategies to deal with the impacts of sea level rise, propose multipurpose solutions, and identify funding sources for project implementation. Their plan will take a wholistic approach to land planning and engineering, landscape strategies, and zoning and development strategies.

When asked if the City's scope for this plan is too narrow or too broad, Mr. Phillips said all information is useful. More can be done with more money. They will use local data and projections and rely heavily on GIS data to build models regarding sea level rise impacts on the Isle of Palms.

Lucas Hernandez of Weston & Sampson and Stephen Traynum of Coastal Science & Engineering came together to present a proposal for a sea level rise adaptation plan for the City. They detailed the expertise of their team and shared municipalities they have worked with on such endeavors including DeBordieu Beach, Fripp Island, Charleston County, Kiawah Island, and Seabrook Island. Mr. Traynum and Coastal Science & Engineering has worked on the City's Beach Management Plan since 2007. Their plan will include climate scenarios, vulnerability and

risk analysis, and adaptation strategies. Public engagement will be a critical part of the entire plan. They will use a web-based public information gathering tool as part of their public engagement plan. They will look at sea level rise and the effects of storms and rainfall to give the island an exposure score. They will be tying in emergency preparedness to help anticipate which roads could flood first in a storm.

They believe the City's scope for this project is enough to produce a usable plan. The final deliverable will be strongly influenced by the level of public engagement.

Following the presentations, the Commissioners scored each presentation. The scores were very close. Director Kerr said he could engage both companies in conversations about pricing for the plan.

MOTION: Mr. Brown made a motion to engage the lowest bidder. Mr. Stone seconded the motion.

Discussion ensued as to whether or not picking the lowest bidder was the best option since that is not a requirement of this sort of RFP. Mr. Brown withdrew his motion and Mr. Stone withdrew his second.

MOTION: Mr. Brown made a motion that "if price negotiations are tighter than a \$5,000 differential disparity, then we re-evaluate. Otherwise, if they are outside of that band, we award it to the lowest responsive bidder." Mr. Stone seconded the motion. The motion passed unanimously.

After some discussion about whether or not to go with the low bid, another motion was made.

MOTION: Mr. Stone made a motion that if the price disparity between the bids is less than \$5,000, the Planning Commission recommends the approval of Weston & Sampson for the Sea Level Rise Adaptation Plan. Mr. Denton seconded the motion. The motion passed unanimously.

4. Old Business

A. Discussion of task from City Council regarding short-term rentals

Director Kerr said that RentalScape confirmed it would be helpful to add short-term rental license numbers to any advertising as another means to track rental activity and compliance.

A lengthy discussion ensued about the pros and cons of requiring a three-night minimum stay in short-term rentals. Mr. Stone suggested the three-night minimum stay as a requirement for houses but not condos such as the Sea Cabins. Mr. Brown does not believe such a change will achieve the intended results and that large parties will still happen. Mr. Cohen asked if such a change could hurt part-time renters. Ms. Nagelski suggested three-night minimum stays be a seasonal requirement. The Commissioners agreed the option needs to be considered further by City Council.

Another lengthy discussion ensued about occupancy limits. Director Kerr said that changes to occupancy limits based on new construction, major reconstruction, or letting a short-term rental license lapse will not create a large impact over the short-term rental population. Mr. Cohen noted that over several years only 15-20 homes had let their license lapse before returning to the rental market. Concerns about enforceability were discussed.

Commissioners agreed on limiting occupancy to 8 and not counting children under 12 in new homes, in homes that have experienced major reconstruction, and in homes in which there had been a license lapse. However, they will discuss the matter further at the next meeting.

B. Comprehensive Plan review updated draft

Director Kerr stated that all changes had been incorporated into the Comprehensive Plan draft and now new comments are highlighted. He asked Commissioners to send any new comments to him and he will bring a new draft to the June meeting.

5. Adjournment

The next meeting of the Planning Commission will be Wednesday, June 14, 2023 at 4:30pm.

Mr. Stone made a motion to adjourn, and Mr. Brown seconded the motion. The meeting was adjourned at approximately 6:57pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



ACCOMMODATIONS TAX ADVISORY COMMITTEE

11:00am, Tuesday, May 16, 2023

1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. **Call to order**

Present: Chas Akers, Gloria Clarke, Ray Burns, Barb Bergwerf, Rebecca Kovalich, Chrissy Lorenz

Absent: Doug Truslow

Staff Present: Administrator Fragoso, Treasurer Suggs

2. **Approval of previous meeting's minutes – March 7, 2023**

Mr. Burns made a motion to approve the minutes of the March 7, 2023 meeting, and Ms. Clarke seconded the motion. The motion passed unanimously.

3. **Financial Statements**

Treasurer Suggs reported that there is a \$3.7 million fund balance. The third quarterly payment has been received from the State. She reviewed the expenditures since the March meeting.

MOTION: Mr. Burns made a motion to suspend the rules of order to reorganize the agenda to move the updates from FY22 grant recipients to the top of the agenda, to remove the update from the Make-A-Wish Foundation from this agenda, and to combine the CVB's update with their presentation on the FY24 proposed budget. Ms. Bergwerf seconded the motion. The motion passed unanimously.

4. **Old Business**

A. **Update from FY22 State Accommodations Tax grant recipients**

Mr. Ted Kinghorn of the LENS program said approximately 50% of the funds received from ATAX funding was spent on two police-related activities – National Night Out and a police awards banquet. The decision to direct the funds to these two activities came after concern LENS might use the funds in a manner not in line with the ATAX statute. Mr. Kinghorn consulted with the City who suggested these two activities could be beneficiaries of the ATAX funds.

Mr. Burns noted that the original request was not for the funds to be used in this way, but the ATAX statute does allow for the use of funds to support local police activities. He said the remaining 50% will be used on these same activities in FY24.

Administrator Fragoso confirmed that staff discussed the issue with Mr. Kinghorn and suggested the change to where the funds could be spent to agree with the law. “The original application was for the first year of development of this program. There was no history essentially to show the Committee of where the funds were going to be used. The law is broad and does define tourism-related expenditures to include not only the advertisement of tourism and promotion, but also law enforcement.”

Mr. Beau Stallings of the VFW reported that the elevator is due to be installed on June 9 after delays in the supply chain. He said \$22,357 has been paid out so far and the remainder will be paid when the installation is completed.

The invoice for the work at the Exchange Club has been received and the City will pay out the grant money as approved.

Mr. Ryan Buckhannon, President of the Isle of Palms Chamber of Commerce, and Mr. Pete Bohm of Port City Media Company presented social media analytics for both organic and paid media. They have reached over 200,000 on Facebook and over 20,000 on Instagram. They said the goal of their social media is to drive people to their website. They have spent some of the funds acquiring photo and video assets to be used in future social media posts.

B. Discussion and consideration of proposed FY24 State ATAX budget for the expenditure of 65% of State Accommodations tax revenue

Treasurer Suggs explained how the budget is developed and then presented the proposed FY24 State ATAX budget to the Committee.

MOTION: Mr. Burns made a motion to approve the FY24 State ATAX budget as presented, and Ms. Bergwerf seconded the motion. The motion passed unanimously.

5. New Business

A. Consideration of application from Media Services, Inc. for State Accommodations grant funding for the *Isle of Palms* magazine in the amount of \$50,000 in FY24

Mr. Bill Macchio of Media Services, Inc. made a presentation to the Committee of the work he does with *Isle of Palms* magazine and the reach it has in bringing visitors to the island. After some discussion, it was determined that Mr. Macchio request does not meet State ATAX guidelines since he is not yet a 501(c)(3). Administrator Fragoso suggested that he make his request after his company receives its 501(c)(3) status.

B. Discussion and consideration of proposed FY24 budget from Explore Charleston for the expenditure of the 30% of State Accommodations Tax revenue

Ms. Catherine Dority and Ms. Laurie Smith of the Charleston Visitor’s Bureau presented the proposed FY24 budget from Explore Charleston for the use of the 30% funds from Isle of Palms’ State ATAX revenues. Ms. Dority said she will prepare a full report on FY23 after the close of the fiscal year.

The FY24 budget pulls back on print media and places more emphasis on digital media that is easily tracked. They shared a high-level breakdown of the budget as requested by TERC and reviewed the planned expenditures in FY24. An overarching goal is a focus on booking room nights across the island. There will be an increased reach on streaming services.

Ms. Dority reported that the VRBO campaign has resulted in over \$3.1 million in gross revenues to short-term rentals on the Isle of Palms to date with an average daily rate of \$5,000.

Administrator Fragoso explained the purpose of the planned Tourism Management Plan: “This came as a result of some meetings with the Mayor and Ms. Hill and myself, and certainly Council as a whole, is how do we leverage the resources from the CVB in developing a comprehensive tourism management plan. We know we are a tourist destination. We are also a community for full-time residents, and when you see a lot of the major issues that we are dealing with, it’s always how to balance that essentially dual role of our community. The idea was recommended by folks that have gone through this process. The City of Charleston is currently going through a review. I can send you all their documents so you can see how comprehensive it is. It really gets people thinking into a solution-oriented perspective to try to identify the issues that we are grappling with.” She said the ATAX Committee will be involved in the development of the plan and its timeline. She encouraged Committee members to review the City of Charleston’s Tourism Management Plan. She also shared that the walkability study will identify needed infrastructure to connect the islands bikers and pedestrians.

Ms. Smith spoke about the media efforts and visitor services included in the FY24 budget.

When asked about off-season marketing, Ms. Dority said the VRBO campaign is focused on bringing people to the island September through May. There is also an increased focus on SEO in off-season digital marketing.

Mr. Burns questioned why the City and the CVB use different numbers when budgeting the total amount of monies to be received by CVB from the City’s ATAX revenues. Ms. Smith and Treasurer Suggs stated that the numbers are essentially the same and a product of different methods of budgeting.

Mr. Akers asked for the cost per impression for driving traffic.

MOTION: Ms. Bergwerf made a motion to approve the FY24 CVB budget for the expenditure of the 30% of State Accommodations Tax revenue. Ms. Lorenz seconded the motion. The motion passed unanimously.

Mr. Burns said he believes the CVB’s budget numbers should tie directly to the City’s budget numbers.

C. Approval of over budget expenditures

MOTION: Ms. Clark made a motion to approve the budget overages of \$1,286 for body armor, \$338 for the portable radar sign, and \$4,166 for a patrol vehicle. Ms. Bergwerf seconded the motion. The motion passed unanimously.

6. **Miscellaneous Business**

The next meeting of the ATAX Committee will be determined at a later date but at a time when the CVB is prepared to present the FY23 expenditure report.

7. **Adjournment**

Mr. Burns made a motion to adjourn, and Ms. Bergwerf seconded the motion. The meeting was adjourned at 1:06pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



ENVIRONMENTAL ADVISORY COMMITTEE

4:00pm, Thursday, May 11, 2023

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, Doug Hatler, Jonathan Knoche, Jordan Burrell, Mary Pringle, Sandra Brotherton, Belvin Olasov, Council Member Bogosian

Absent: Linda Plunkett

Staff Present: Director Kerr, Zoning Administrator Simms,

2. Approval of previous meeting's minutes

MOTION: Ms. Faires made a motion to approve the minutes of the April 13, 2023 meeting, and Ms. Pringle seconded the motion. The minutes passed unanimously.

MOTION: Dr. Brotherton made a motion to reorder the agenda to allow for presentations to be heard before Citizen's Comments. Dr. Knoche seconded the motion. The motion passed unanimously.

3. Presentations

A. PFAS – Fran Marshall, Director of Environmental Public Health, DHEC and Sandra Snyder, Emerging Contaminants Specialist, DHEC

Fran Marshall and Sandra Snyder from South Carolina DHEC gave a presentation on PFAS – what they are, where they came from, when they became a concern, where they can be found, sources in the environment, and why PFAS should be concerning to everyone. They also spoke of the effort South Carolina DHEC is making in identifying PFAS use in South Carolina and how it is being cleaned up. The potential impacts to citizens include increased water costs trying to filter out PFAS as well as increased disposal costs. They said the Environmental Advisory Committee could be key in educating the citizens of Isle of Palms.

B. Glass Recycling Update – Elizabeth Fisher, Fisher Recycling

Elizabeth Fisher said that 20,000 pounds of glass have been collected from the bins on the Isle of Palms since the program's inception. She said the amount collected has increased each week. There are now four collection bins at each location. She has met with the City's PR Coordinator to discuss a marketing strategy. Information about glass recycling has been added to the City's website. Ms. Fisher will be at the upcoming Disaster Expo and Farmer's Markets to provide

information about the program. A press release has been finalized and will be sent to the *Island Eye*. She will be reaching out to the rental companies this month to encourage them to share information about the program with their renters.

4. **Citizens' Comments**

Susan Hill Smith thanked the Committee for their interest in the Fill-A-Bag program. She would like to see the neighborhood captains working on litter clean up involved in the program.

Natasha Viswanathan also spoke to the Committee about some of the details for implementing and maintaining a Fill-A-Bag program on the island. She said the stations need to be near trash receptacles. She will connect the City with someone to help start the program. Director Kerr said there is no issue with funding the program, but there is no staff to manage it. This would have to be a resident-led program.

5. **Old Business**

A. **Water Quality**

Dr. Knoche said the Water Quality group is making progress on its goals. They need a baseline of the water quality on the island. They are also looking for some expertise on what can be done for the City to improve the water quality as well as what residents can do to help improve water quality.

Mr. Hatler said they also need to understand the quality of the water coming from Charleston Water System, waste water runoff, PFAS use in the home, surface water runoff, and helping people get off of septic systems and into the water and sewer system. Director Kerr shared that the City and the Isle of Palms Water & Sewer Commission do have a plan for expanding the sewer system, but it is very expensive for people to tie into it and would only work if City Council required mandatory tie-in.

B. **Climate Action**

Director Kerr reported that the City did enter into a 20-year agreement about 5-7 years ago to buy into a solar farm in Ridgville and they have been receiving a credit on their electrical bill since then. He said it is possible some panels could be added to the top of the Public Safety building as it is a wide, flat surface. But no one would be able to see them. Mr. Olasov believes the panels need to be seen so as to encourage the public to invest in solar energy. Dr. Knoche said it is good for solar panels to be added to government buildings since they are intended to be in use for a long time.

Director Kerr said there is money in the FY24 budget to retrofit City Hall and suggested some analysis about the addition of solar panels could be done.

C. **Wildlife**

Ms. Pringle reported that the lease terms are back on the island and an area on the beach has been roped off marking their nests. She has sent an article to the *Island Eye* about this. The Audubon Shorebird Stewards are telling people about the birds. They are expected to be gone by July.

Director Kerr asked her to send the article to him and he would pass it along to the PR Coordinator.

6. **New Business**

Updated on Sea Level Rise Adaptation Plan RFP

Director Kerr reported that the Planning Commission heard presentations from two companies who would like to create the City's Sea Level Rise Adaptation Plan. He will be negotiating prices with both companies.

7. **Miscellaneous Business**

Ms. Faires would like to restart the conversation about the promotion of native plants and grasses on the island.

Further discussion about the Fill-A-Bag program will also be on the June agenda.

8. **Adjournment**

The next meeting of the Environmental Advisory Committee will be Thursday, June 8, 2023 at 4pm.

Mr. Hatler made a motion to adjourn, and Ms. Faires seconded the motion. The meeting was adjourned at 5:30pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

ORDINANCE 2023-06

AN ORDINANCE AMENDING TITLE 7, LICENSING AND REGULATION, CHAPTER 1, BUSINESS LICENSE, ARTICLE A, GENERAL PROVISIONS OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES TO INCREASE THE SHORT-TERM RENTAL LICENSE BASE FEE.

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 Title 7, Chapter 1, Article A, Section 7-1-21 NAICS 5311 is hereby amended in its entirety and replacing it to state as follows:

“Section 7-1-21 Classification and rates.

NAICS 5311—Lessors of Residential Housing Units—Less than Ninety (90) Days (Non-resident rates do not apply):

Minimum on first \$2,000.00: \$450.00 plus

Per \$1,000.00, or fraction, over \$2,000.00: \$4.60

The application shall require written acknowledgement by the licensee that a violation of this Code, either by the licensee, the licensee's property manager, or the licensee's rental guests, may result in the suspension or revocation of the license.

The licensee shall maintain on file with the City Business License Office the current telephone number, if any, of the residence and current twenty-four (24) hour per day telephone numbers at which the City may contact the licensee, licensee's agent and, if applicable, the licensee's property manager. The point of contact provided must be able to be physically on site within one hour of receiving a phone call and must have the authority over the property to be able to remove tenants and address unlawful activity.

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 _____, 2023.

Phillip Pounds, Mayor

(Seal)

Attest:

Nicole DeNeane, City Clerk

First Reading: _____
Public Hearing: _____
Second Reading: _____
Ratification: _____

ORDINANCE 2023-07

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, 2023, AND ENDING JUNE 30, 2024.

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 CITY COUNCIL OF THE CITY OF ISLE OF PALMS ON THIS ____ DAY OF _____, 2023.

Phillip Pounds, Mayor

Nicole DeNeane, City Clerk

First Reading: _____

Public Hearing: _____

Second Reading: _____

Ratification: _____

City of Isle of Palms

FY24 Budget with Forecasts for FY25 - FY28

DRAFT #4

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FY24 BUDGET

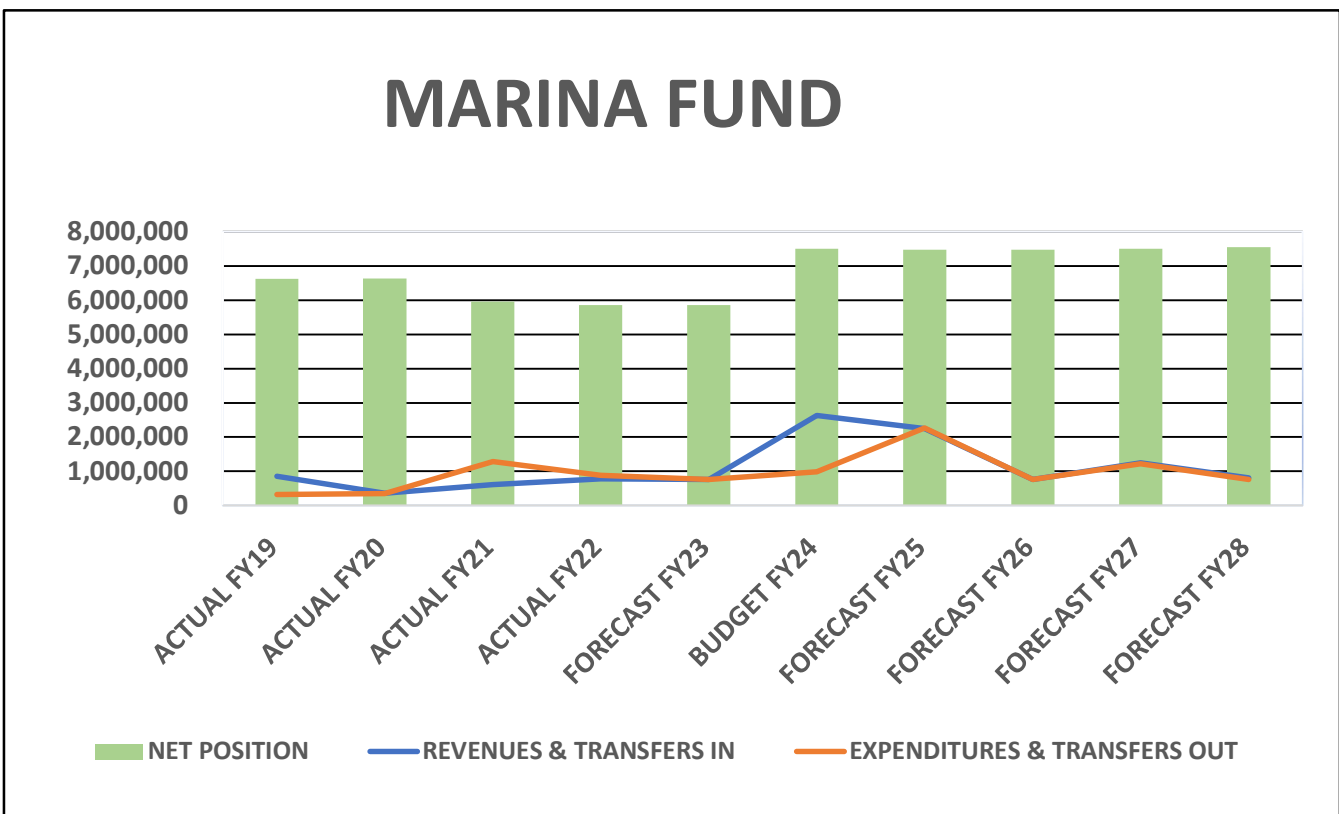
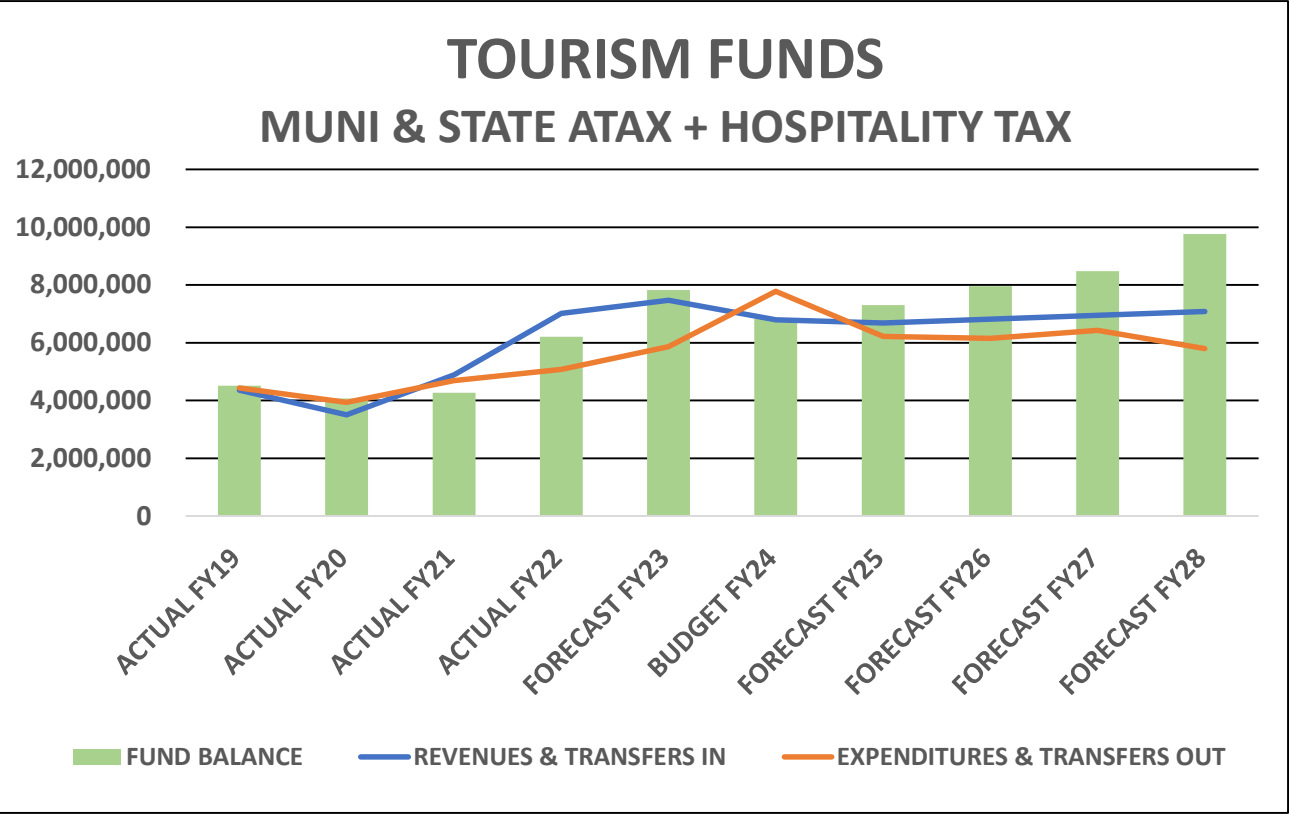
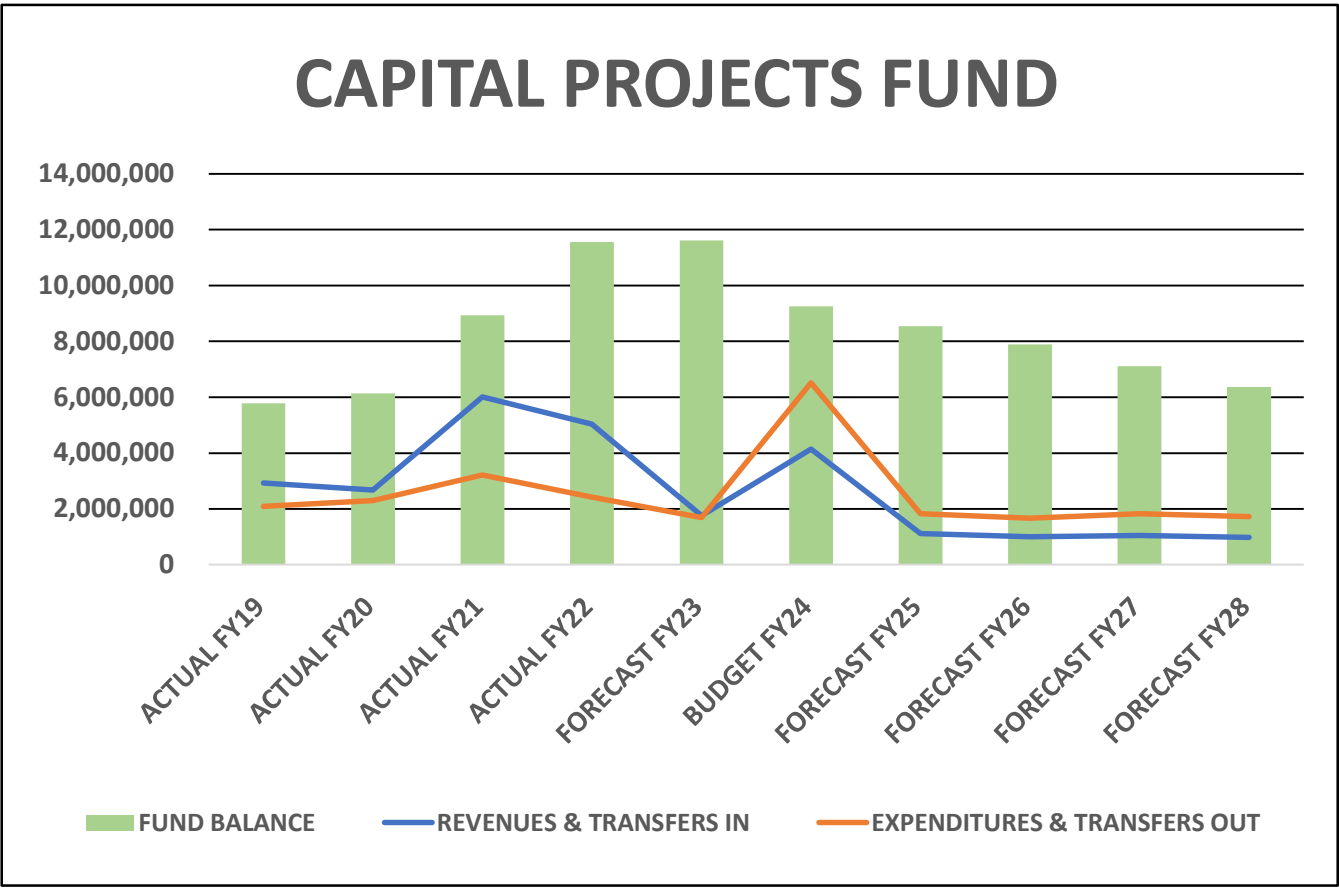
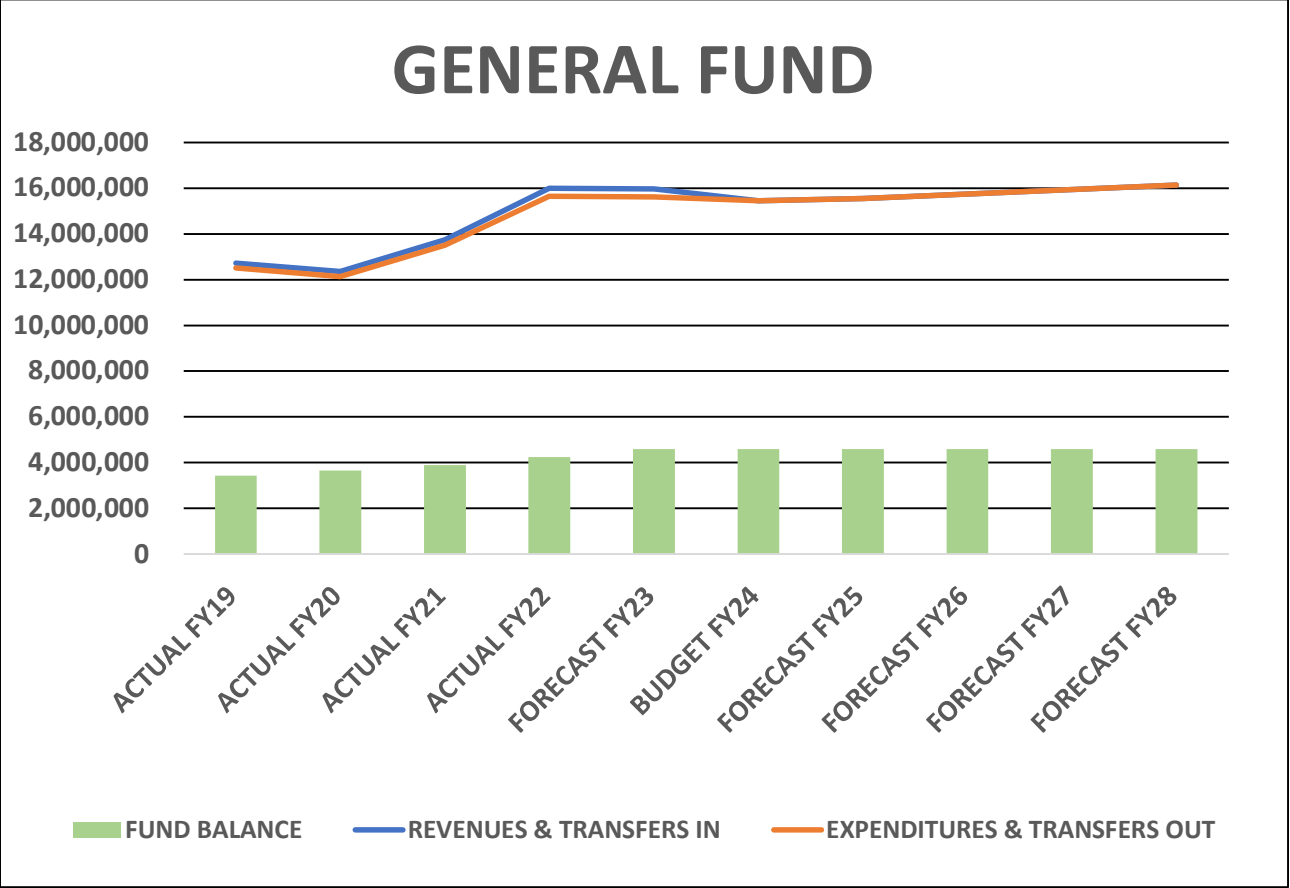
SUMMARY OF KEY BUDGET INITIATIVES

BUDGET INITIATIVES INCLUDED		HOW IS IT FUNDED?
1	\$2,200,000 for design and construction of 41st Avenue drainage outfall including piping of the ditch.	Funded by the State of SC Office Of Resilience which will pay all costs directly and manage the project. The City's only cost share is approximately \$29,000 for permitting, which is budgeted in the Capital Projects Fund.
2	\$1,703,000 to construct new Public Dock at the IOP Marina	\$1,085,300 half of the City's ARP funding + \$500,000 Tourism Funds + \$118,000 Marina Funds
3	\$1,100,000 for improvements to Waterway Blvd multi-use path, including elevation for drainage and flood mitigation.	Capital Projects (using ARP funds on hand) and State Atax Funds. OR delay this project 1 yr pending award of a FEMA Flood Mitigation Grant. Awards announced mid 2024.
4	\$1,000,000 for drainage projects identified by the Comprehensive Drainage Plan.	Approximately \$600,000 remaining bond proceeds on hand and \$400,000 from the City's ARP funding.
5	\$612,000 to staff and equip a new Paramedic Unit in the Fire Dept (6 employees). Only 75% of annual salaries in FY24 since full staffing will not occur immediately.	In Yr 1, 41% Gen Fund and 59% Tourism Funds. In Yr2+, 52% Gen Fund and 48% Tourism Funds.
6	\$178,000 in new revenue generated by increasing the cost of a short term rental license by \$100	These funds will be used to offset the cost of increased compliance with STR regulations including the additional STR compliance coordinator and the 2nd Code Enforcement Officer
7	\$200,000 to improve the T-dock at the Isle of Palms Marina.	State and Municipal Accommodations Tax
8	\$150,000 for public green space around new public dock at Isle of Palms Marina.	Marina and Tourism Funds
9	\$225,000 to design and permit the next large scale off-shore beach renourishment project and procure a shoal management permit	Beach Preservation Fee Fund
10	\$450,000 to maintain, renovate or construct beach accesses including \$200,000 to improve emergency vehicular access at the IOP County Park	Beach Preservation Fee Fund
11	\$1,250,000 to study, design and construct the reno/reconfiguration of City Hall	67% Capital Projects Fund (\$834,000) and 33% Municipal Accommodations Tax (\$416,000)
12	\$75,000 for undergrounding electrical lines	Municipal Accommodations Tax Fund. The City's contribution will be matched by another \$75,000 from Dominion Energy Company.
13	\$200,000 to add an exhaust system at both Fire Stations	50% Capital Projects Fund amd 50% Municipal Accommodations Tax
14	\$200,000 for a new Caterpillar trash loader	State Accommodations Tax Fund
15	\$137,000 annual value of a 2.5% merit pool for wage adjustments on 1/1/24.	General Fund
16	\$165,000 to construct outdoor fitness court at the Rec Center	Tourism (66%) and Capital Projects (33%) Funds
17	\$60,000 to replace fencing and equipment at the Rec Center Dog Park	State Accommodations Tax Fund
18	Professional and IT incl \$30,000 for Grant Writing/Mgt services, \$30,000 for traffic engineering, \$48,000 for lobbyist, \$15,000 to update Comp Plan, \$62,000 for short term rental compliance software and \$35,000 for prop mgt software	General Fund (\$123,000) and Muni Atax Fund (\$97,000)
19	\$240,000 to add 4 full-time positions - a 2nd Code Enforcement Officer, a STR Compliance Coordinator, a Public Relations/Media Coordinator and a Financial Analyst expected to begin in January 2024.	General Fund + \$21,000 of the PR/Media Coordinator coming from 30% State Atax Tourism Promotion Funds.
20	\$1,516,000 transferred into the General Fund from the Tourism Funds	4 Police Officers, 1 Police Sgt, 6 Firefighters, 3 new Paramedics (75% in FY24), BSOs and Marina Parking Attendant, 50% of Public Works Temp Labor and Fuel, Police OT, part-time restroom attendant and a portion of the Public Relations/ Media coordinator
21	\$1,045,000 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	W
1	DRAFT 4	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS																
2	Fund Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/2022 (6 MOS)	Jan-Dec 2022 (12 MOS)	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
5	10 GENERAL FUND	REVENUES	10,526,262	11,493,760	11,534,406	12,877,957	14,963,737	12,901,105	3,965,865	14,876,876	14,730,450	1,829,345	13,942,035	1,040,930	13,924,110	14,062,017	14,201,854	14,343,654
6		EXPENDITURES	10,525,096	10,467,611	10,314,457	11,126,105	12,019,226	13,321,490	6,618,606	13,410,932	14,141,488	819,998	14,412,821	1,091,331	14,571,860	14,875,339	15,034,336	15,296,131
7		TRANSFERS IN	1,197,567	1,226,087	827,658	873,002	1,031,462	1,243,410	13,144	1,034,859	1,243,410	-	1,515,634	272,224	1,634,449	1,686,462	1,740,555	1,796,811
8		TRANSFERS OUT	(1,127,848)	(2,037,371)	(1,820,026)	(2,380,577)	(3,624,164)	(823,025)	-	(3,624,164)	(1,482,372)	(659,347)	(1,044,848)	(221,823)	(986,699)	(873,140)	(908,073)	(844,333)
9		NET	70,885	214,865	227,581	244,276	351,809	-	(2,639,597)	(1,123,361)	350,000	350,000	(0)	(0)	(0)	(0)	0	0
10																		
11	20 CAPITAL PROJECTS FUND	REVENUES	1,245,861	1,006,155	945,388	3,627,879	1,593,848	1,713,300	161,282	(209,761)	275,442	(1,437,858)	3,098,100	1,384,800	132,500	132,500	132,500	132,500
12		EXPENDITURES	1,986,413	2,086,624	2,305,543	3,216,432	2,418,562	4,416,675	492,291	2,124,136	1,689,491	(2,727,184)	5,424,980	1,008,305	1,821,480	1,669,480	1,817,960	1,725,960
13		TRANSFERS IN	1,127,848	1,924,450	1,728,994	2,380,577	3,444,164	823,025	-	3,444,164	1,482,372	659,347	1,044,848	221,823	986,699	873,140	908,073	844,333
14		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	(1,085,300)	(1,085,300)	-	-	-	-
15		NET	387,297	843,981	368,839	2,792,024	2,619,449	(1,880,350)	(331,010)	1,110,267	68,323	1,948,673	(2,367,332)	(486,982)	(702,281)	(663,840)	(777,387)	(749,127)
16																		
17	30 MUNICIPAL ACCOM TAX FUND	REVENUES	1,533,533	1,594,725	1,259,578	1,828,527	2,554,894	2,142,500	995,248	2,395,128	2,592,000	449,500	2,396,000	253,500	2,251,100	2,295,532	2,340,853	2,387,080
18		EXPENDITURES	823,814	1,081,591	1,202,388	1,235,292	1,233,953	1,657,486	403,054	1,129,277	1,373,486	(284,000)	1,762,561	105,075	1,467,283	1,452,570	1,389,728	1,342,952
19		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20		TRANSFERS OUT	(592,900)	(607,582)	(395,615)	(281,700)	(432,954)	(833,050)	-	(432,954)	(583,050)	250,000	(979,433)	(146,383)	(595,710)	(612,639)	(855,244)	(648,554)
21		NET	116,819	(94,448)	(338,426)	311,535	887,987	(348,036)	592,194	832,897	635,464	983,500	(345,994)	2,042	188,107	230,323	95,880	395,574
22																		
23	35 HOSPITALITY TAX FUND	REVENUES	795,928	820,369	620,179	732,447	1,150,120	1,001,100	629,779	1,311,490	1,342,000	340,900	1,211,000	209,900	1,218,060	1,242,091	1,266,603	1,291,605
24		EXPENDITURES	327,095	360,878	354,890	752,096	965,312	1,137,418	275,207	970,948	1,113,618	(23,800)	1,093,058	(44,360)	795,837	800,048	590,953	598,553
25		TRANSFERS IN	-	-	-	1	2	2	-	-	-	-	-	-	-	-	-	-
26		TRANSFERS OUT	(261,330)	(462,008)	(229,830)	(218,549)	(244,456)	(266,214)	-	(244,456)	(266,214)	-	(277,728)	(11,514)	(288,837)	(300,391)	(312,406)	(324,902)
27		NET	207,502	(2,517)	35,459	(238,197)	(59,646)	(402,530)	354,571	96,086	(37,832)	364,700	(159,786)	242,746	133,386	141,652	363,244	368,150
28																		
29	40 FIRE DEPT 1% FUND	REVENUES	148,244	143,287	144,519	156,556	163,466	160,025	208,512	208,547	208,300	48,275	208,300	48,275	208,300	208,300	208,300	208,300
30		EXPENDITURES	162,590	185,939	264,006	155,904	169,695	160,025	185,560	200,114	198,100	38,075	208,300	48,275	208,300	208,300	208,300	208,300
31		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33		NET	(14,347)	(42,652)	(119,486)	652	(6,229)	-	22,952	8,434	10,200	10,200	-	-	-	-	-	-
34																		
35	50 STATE ACCOM TAX FUND	REVENUES	1,797,765	1,934,552	1,624,447	2,325,879	3,315,847	2,619,538	1,435,161	3,491,344	3,537,000	917,462	3,188,200	568,662	3,212,444	3,275,933	3,340,692	3,406,745
36		EXPENDITURES	1,396,215	1,344,560	1,497,952	1,582,850	1,597,564	1,771,523	721,577	1,727,340	1,831,695	60,172	2,306,095	534,572	2,019,050	1,921,703	1,960,362	1,761,633
37		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38		TRANSFERS OUT	(768,513)	(577,410)	(258,667)	(625,523)	(603,497)	(944,565)	(13,144)	(606,894)	(694,565)	250,000	(1,358,544)	(413,979)	(1,050,292)	(1,073,296)	(1,322,911)	(1,123,406)
39		NET	(366,964)	12,582	(132,171)	117,507	1,114,786	(96,550)	700,440	1,157,111	1,010,740	1,107,290	(476,439)	(379,889)	143,102	280,933	57,419	521,706
40	55, 57 & 58 BEACH RESTOR/MAINT/ PRESERVE FUND	REVENUES	13,073,287	1,197,728	907,140	1,325,033	1,836,468	1,545,700	828,568	1,809,655	2,014,000	468,300	1,845,000	299,300	1,796,100	1,830,372	1,865,329	1,900,986
41		EXPENDITURES	14,156,226	116,615	72,712	23,215	98,655	414,662	221,633	288,286	380,000	(34,662)	855,000	440,338	370,000	370,000	865,000	2,970,000
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	1,737,814	1,131,038	606,935	1,521,369	1,634,000	502,962	990,000	(141,038)	1,426,100	1,460,372	1,000,329	(1,069,014)
45																		

	A	B	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS																
2	Fund Number	Description	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/2022 (6 MOS)	Jan-Dec 2022 (12 MOS)	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
46	60 DISASTER	REVENUES	369,615	143,134	164,138	16,750	49,327	3,300	43,953	51,783	74,000	70,700	74,000	70,700	37,000	37,000	37,000	37,000
47	RECOVERY FUND	EXPENDITURES	355,757	26,341	43,890	-	-	10,000	111,249	111,249	111,249	101,249	13,000	3,000	13,000	13,000	13,000	13,000
48		TRANSFERS IN	-	100,000	91,032	-	180,000	-	-	180,000	-	-	-	-	-	-	-	-
49		TRANSFERS OUT	-	-	-	1	2	2	-	-	-	-	-	-	-	-	-	-
50		NET	13,858	216,793	211,280	16,751	229,329	(6,698)	(67,297)	120,534	(37,249)	(30,549)	61,000	67,700	24,000	24,000	24,000	24,000
51																		
58	64 VICTIMS	REVENUES	9,640	9,259	5,153	10,942	11,739	10,000	6,726	12,910	13,000	3,000	10,000	-	10,000	10,000	10,000	10,000
59	FUND	EXPENDITURES	1,383	1,694	4,355	1,424	14,769	5,850	7,483	21,692	5,850	-	6,700	850	6,700	6,700	6,700	6,700
60		TRANSFERS IN	-	12,921	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61		TRANSFERS OUT	(14,000)	-	-	-	(3,475)	(3,000)	-	(3,475)	(3,000)	-	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)
62		NET	(5,743)	20,486	797	9,518	(6,505)	1,150	(758)	(12,258)	4,150	3,000	300	(850)	300	300	300	300
63																		
70	68 REC	REVENUES	13,582	16,525	14,792	7,106	17,604	18,850	18,357	19,811	19,500	650	21,250	2,400	16,250	16,250	16,250	16,250
71	BUILDING	EXPENDITURES	22,885	13,238	5,168	4,015	11,871	17,000	4,536	10,399	17,000	-	17,000	-	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	3,000
73		TRANSFERS OUT	-	-	-	1	2	2	-	-	-	-	-	-	-	-	-	-
74		NET	(6,303)	6,287	12,624	6,092	8,735	4,852	13,821	12,412	5,500	650	7,250	2,400	4,250	4,250	4,250	4,250
75																		
76	90 MARINA	REVENUES	408,355	431,588	299,122	354,758	524,728	414,590	261,388	608,318	460,190	45,600	441,000	26,410	1,937,701	461,148	486,064	502,478
77	FUND	EXPENDITURES	290,628	318,510	343,965	1,284,606	884,115	818,682	434,280	969,860	748,544	(70,138)	976,739	158,057	2,264,056	763,342	1,212,619	756,679
78		TRANSFERS IN	436,176	417,913	53,454	249,770	249,920	800,419	-	249,920	300,419	(500,000)	2,185,370	1,384,951	300,391	299,864	750,007	300,052
79		TRANSFERS OUT	-	-	-	1	2	2	-	-	-	-	-	-	-	-	-	-
80		NET	553,904	530,991	8,611	(680,077)	(109,465)	396,329	(172,891)	(111,621)	12,065	(384,262)	1,649,631	1,253,304	(25,964)	(2,330)	23,451	45,851
81																		
82	TOTAL	REVENUES	29,922,073	18,791,082	17,518,861	23,263,835	26,181,778	22,530,008	8,554,837	24,576,102	25,265,882	2,735,874	26,434,885	3,904,877	24,743,565	23,571,143	23,905,445	24,236,598
83	ALL FUNDS	EXPENDITURES	30,076,602	16,002,358	16,413,712	19,381,940	19,413,722	23,730,811	9,475,477	20,964,232	21,610,521	(2,120,290)	27,076,254	3,345,443	23,552,567	22,095,482	23,113,959	24,694,909
84		TRANSFERS IN	3,168,231	3,911,174	2,704,138	3,506,350	4,908,548	2,869,856	13,144	4,911,943	3,029,201	159,347	4,748,852	1,878,998	2,924,539	2,862,466	3,401,635	2,944,196
85		TRANSFERS OUT	(3,168,231)	(3,911,174)	(2,704,138)	(3,506,346)	(4,908,540)	(2,869,848)	(13,144)	(4,911,943)	(3,029,201)	(159,347)	(4,748,853)	(1,878,999)	(2,924,538)	(2,862,466)	(3,401,634)	(2,944,195)
86		NET	(154,529)	2,788,724	1,105,149	3,881,899	6,768,064	(1,200,795)	(920,640)	3,611,869	3,655,361	4,856,164	(641,370)	559,433	1,190,999	1,475,661	791,487	(458,310)
87																		
88	TOTAL UNRESTRICTED FUND BALANCES		10,515,436	11,791,074	12,598,774	15,651,824	18,852,410	13,764,774	-	-	19,233,484	350,000	16,927,152	350,000	16,248,871	15,609,030	14,855,644	14,130,517
89	TOTAL TOURISM FUND BALANCES		4,597,238	4,512,854	4,077,717	4,268,561	6,211,686	3,421,443	-	-	7,820,058	-	6,837,839	-	7,302,434	7,955,342	8,471,885	9,757,315
90	TOTAL BEACH FUND BALANCES		1,538,654	2,619,767	3,454,195	4,756,013	6,493,827	5,887,051	-	-	8,127,827	-	9,117,827	-	10,543,927	12,004,299	13,004,628	11,935,614
91	TOTAL OTHER FUND BALANCES		264,077	249,443	138,992	155,252	151,251	144,992	-	-	171,101	-	178,651	-	183,201	187,751	192,301	196,851
92	SUBTOTAL GOVERNMENTAL FUNDS		16,915,406	19,173,138	20,269,677	24,831,650	31,709,173	23,218,260	-	-	35,352,469	350,000	33,061,468	350,000	34,278,431	35,756,422	36,524,458	36,020,297
93																		
94	TOTAL MARINA NET POSITION		6,099,772	6,630,764	6,639,374	5,959,296	5,849,829	6,355,623	-	-	5,861,894	-	7,511,525	-	7,485,561	7,483,232	7,506,683	7,552,534
95	TOTAL MARINA NET POSITION LESS FIXED ASSETS (TOT NET POSITION INCLS FIXED ASSETS THAT ARE NOT PART OF THE OTHER FUND BALANCES)										597,298	-	347,747	-	417,395	505,677	613,741	738,204
96																		
97	TOTAL FUND BALANCES & NET POSITION		23,015,178	25,803,902	26,909,051	30,790,946	37,559,002	29,573,883	-	-	41,214,363	350,000	40,572,993	350,000	41,763,993	43,239,654	44,031,141	43,572,831

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



	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND															126
2	GL Number	Description	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/2022 (6 MOS)	Jan-Dec 2022 (12 MOS)	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
3																	
5	GENERAL FUND REVENUES																
6	10-3100.4001	PROPERTY TAXES	3,707,531	3,781,972	3,786,582	3,848,587	3,880,000	808,426	3,783,611	4,061,000	181,000	4,061,000	181,000	4,101,610	4,142,626	4,184,052	4,225,893
7	10-3100.4002	LOCAL OPTION SALES TAX	817,962	799,984	970,759	1,111,813	1,014,000	432,921	1,146,213	1,172,000	158,000	1,113,000	99,000	1,135,260	1,157,965	1,181,125	1,204,747
8	10-3100.4003	PROPERTY TAX DEBT SERVICE	715,400	735,711	1,017,866	1,048,533	1,044,000	226,200	1,033,627	1,120,000	76,000	853,000	(191,000)	861,530	870,145	878,847	887,635
9	10-3210.4005	TELECOMMUNICATIONS LICENSES	20,411	18,240	16,761	14,939	20,000	16	14,955	15,000	(5,000)	15,000	(5,000)	15,000	15,000	15,000	15,000
10	10-3210.4006	BUSINESS LICENSES	1,690,205	1,365,072	1,553,880	2,028,571	1,500,000	545,573	2,225,789	1,892,000	392,000	1,608,000	108,000	1,624,080	1,640,321	1,656,724	1,673,291
11	10-3210.4007	INSURANCE LICENSES	662,491	713,993	796,001	835,549	785,000	4,246	839,793	840,000	55,000	820,000	35,000	828,200	836,482	844,847	853,295
12	10-3210.4008	PUBLIC UTILITIES	788,023	777,648	784,288	825,757	780,000	57,755	825,748	826,000	46,000	800,000	20,000	800,000	800,000	800,000	800,000
13	10-3210.4009	BUILDING PERMITS	681,371	423,217	721,366	1,026,283	725,000	607,253	1,182,156	994,000	269,000	845,000	120,000	853,450	861,985	870,604	879,310
14	10-3210.4010	ANIMAL LICENSES	2,585	210	-	-	-	-	-	-	-	-	-	-	-	-	-
15	10-3210.4011	RESIDENTIAL RENTAL LICENSES	515,555	1,009,462	928,524	1,659,316	975,000	178,756	1,306,932	1,392,000	417,000	1,431,000	456,000	1,459,620	1,488,812	1,518,589	1,548,960
16	10-3210.4013	TRANSPORT NETWORK CO FEE	6,799	11,522	5,034	11,297	6,000	3,751	11,992	12,000	6,000	10,000	4,000	6,000	6,000	6,000	6,000
17	10-3400.4075	COURT GENERATED REVENUES	289,232	277,428	415,747	310,059	300,000	116,111	224,359	226,000	(74,000)	275,000	(25,000)	275,000	275,000	275,000	275,000
18	10-3450.4106	INTERGOVERNMENT TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	10-3450.4111	GRANT INCOME	-	-	85,041	76,792	-	10,413	80,305	10,000	10,000	-	-	-	-	-	-
20	10-3450.4115	STATE SHARED FUNDS	94,499	97,989	100,679	98,481	100,000	25,468	99,694	100,000	-	100,000	-	100,000	100,000	100,000	100,000
21	10-3450.4117	STATE SHARED FUNDS-ALCOHOL	35,755	50,550	26,900	59,450	35,000	-	50,700	48,000	13,000	48,000	13,000	35,000	35,000	35,000	35,000
22	10-3500.4501	MISCELLANEOUS	45,914	22,610	3,636	10,624	3,000	5,639	11,260	16,000	13,000	3,000	-	3,000	3,000	3,000	3,000
23	10-3500.4502	PARKING LOT REVENUES	423,920	428,729	542,155	681,600	600,000	298,168	663,447	665,000	65,000	665,000	65,000	665,000	665,000	665,000	665,000
24	10-3500.4504	SALE OF ASSETS	15,172	44,581	7,038	56,748	5,000	11,890	61,838	12,000	7,000	20,000	15,000	5,000	5,000	5,000	5,000
25	10-3500.4505	INTEREST INCOME	68,656	87,161	5,629	16,397	6,000	90,099	103,012	134,000	128,000	134,000	128,000	67,000	67,000	67,000	67,000
26	10-3500.4506	REC. INSTRUCTORS INCOME	168,741	137,336	142,889	198,080	150,000	87,023	198,913	194,000	44,000	200,000	50,000	165,000	165,000	165,000	165,000
27	10-3500.4507	REC. PROGRAM INCOME	82,050	78,555	59,302	90,560	70,000	21,929	89,737	83,000	13,000	90,000	20,000	70,000	70,000	70,000	70,000
28	10-3500.4508	RECYCLING REVENUE	345	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	10-3500.4509	KENNEL FEES	84	7	14	21	100	14	28	-	(100)	30	(70)	100	100	100	100
30	10-3500.4511	STATE ACC TAX ADMIN FEE	124,863	109,107	147,237	199,121	162,755	79,501	206,126	207,000	44,245	162,755	-	166,010	169,330	172,717	176,171
31	10-3500.4514	PARKING METER REVENUE	508,591	543,184	729,179	731,345	730,000	328,096	678,234	677,000	(53,000)	678,000	(52,000)	678,000	678,000	678,000	678,000
32	10-3500.4515	CART PURCHASE REVENUE	3,300	4,425	11,175	8,404	4,000	3,825	9,604	8,000	4,000	4,000	-	4,000	4,000	4,000	4,000
33	10-3500.4516	ALARM PERMIT REVENUE	1,375	1,045	375	-	-	-	-	-	-	-	-	-	-	-	-
34	10-3500.4517	BREACH INLET BOAT RAMP FEES	1,100	700	200	300	100	-	200	400	300	100	-	100	100	100	100
35	10-3500.4518	RESIDENTIAL PARKING GUEST BOO	255	345	210	210	150	-	210	50	(100)	150	-	150	150	150	150
36	10-3500.4525	TREE REPLACEMENT COLLECTIONS	21,575	13,623	19,491	14,900	6,000	22,792	28,392	26,000	20,000	6,000	-	6,000	6,000	6,000	6,000
37	TOTAL GENERAL FUND REVENUES		11,493,760	11,534,406	12,877,957	14,963,737	12,901,105	3,965,865	14,876,876	14,730,450	1,829,345	13,942,035	1,040,930	13,924,110	14,062,017	14,201,854	14,343,654
38	% Increase/(Decrease) from Prior Y		9%	0%	12%	16%	0%			14%		8%		0%	1%	1%	1%
39																	
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	1,184	1,299	1,299	1,301	1,301	1,071	1,071	1,071	(230)	1,301	(1)	1,301	1,301	1,301	1,301
43	10-4010.5005	RETIREMENT EXPENSE	2,345	1,901	1,946	2,318	557	263	263	263	(294)	557	(0)	3,155	3,155	3,155	3,155
44	10-4010.5006	GROUP HEALTH INSURANCE	88,857	91,178	90,276	75,828	61,010	24,763	55,453	53,274	(7,736)	64,862	3,852	68,429	70,482	72,597	74,775
45	10-4010.5007	WORKERS COMPENSATION	375	360	353	448	570	266	486	570	-	513	(57)	526	456	456	456
46	10-4020.5010	PRINT AND OFFICE SUPPLIES	307	969	-	1,865	2,100	70	1,149	2,100	-	2,100	-	2,100	2,100	2,100	2,100
47	10-4020.5014	MEMBERSHIP AND DUES	-	-	-	50	500	-	50	500	-	500	-	-	-	-	-
48	10-4020.5015	MEETINGS AND SEMINARS	7,867	8,919	7,178	14,119	14,000	12,346	20,389	14,000	-	17,000	3,000	14,000	14,000	14,000	14,000
50	10-4020.5021	TELEPHONE/CABLE	2,597	2,354	1,915	6,176	6,000	2,349	7,110	7,000	1,000	7,000	1,000	7,000	7,000	7,000	7,000
51	10-4020.5062	INSURANCE	2,002	2,016	2,017	139	2,100	76	152	2,100	-	2,500	400	2,550	2,601	2,653	2,706
52	10-4020.5079	MISC. & CONTINGENCY EXP	4,242	4,398	5,177	9,222	6,000	4,987	7,536	6,000	-	6,000	-	6,000	6,000	6,000	6,000
53	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	2,429	1,163	-	-	5,000	1,206	1,206	5,000	-	5,000	-	5,000	5,000	5,000	5,000
54	SUBTOTAL MAYOR & COUNCIL		129,205	131,559	127,161	128,467	116,138	64,398	111,865	108,878	(7,260)	124,332	8,194	127,061	129,095	131,261	133,492
55	% Increase/(Decrease) from Prior Y		-7%	2%	-3%	1%	-9%			-6%		7%		2%	2%	2%	2%

	X	Y	127
1	CITY OF ISLE OF PALMS GENERAL FUND		
	NOTES		
2			
3			
5	GENERAL FUND REVENUES		
6	PROPERTY TAXES	FY24 budget based on April 2022 - March 2023 actual receipts from Charleston County. Does not include any increase in the operating millage rate. Assessed values increased 8% from FY22 to FY23.	
7	LOCAL OPTION SALES TAX	FY24 budget based on 95% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.	
8	PROPERTY TAX DEBT SERVICE	FY24 budget assumes a decrease in the debt service millage due to the Rec Bond maturing in FY23.	
9	TELECOMMUNICATIONS LICENSES		
10	BUSINESS LICENSES	FY24 budget estimated at 85% of last 12 months actual, which is less than calendar year 2022. Long-term forecast increases 1% annually. This revenue stream is tightly aligned with construction activity, which could be negatively impacted by rising interest rates. A 5% change in the assumption equates to approx \$98,000.	
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	FY24 budget estimated at 85% of last 12 months actual, which is less than calendar year 2022. Long-term forecast increases 1% annually. This revenue stream is tightly aligned with construction activity, which could be negatively impacted by rising interest rates. A 5% change in the assumption equates to approx \$52,000.	
14	ANIMAL LICENSES	The City no longer requires payment for dog permits	
15	RESIDENTIAL RENTAL LICENSES	FY22 was an outlier as it includes the impact of 1-time transition to State mandated business license year. Budget based on 90% of last 12 months actual. Long-term forecast increases 2% annually. In FY24 add \$100 to the cost of all short-term rental licenses (est \$178k). Add'l revenue intended to offset cost of increased compliance incl 2 new employees - STR coordinator/2nd code enforcement officer.	
16	TRANSPORT NETWORK CO FEE		
17	COURT GENERATED REVENUES	Hard to forecast as this is a function of tickets written which is 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. FY24 Budget based on last 12 months actual	
24	SALE OF ASSETS		
25	INTEREST INCOME	FY24 interest income based on last 12 months received. Forecast periods are 50% of FY24 Budget.	
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 90% of last 12 month collections.	
31	PARKING METER REVENUE	Rate for street kiosks is \$2.50/hr. FY24 Budget based on last 12 months actual.	
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	MAYOR & COUNCIL		
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	Current PEBA rates & dependent elections + 3.7% increase on January 1, 2024. Also includes a City of IOP specific experience modifier increase of 9.8% effective January 1, 2024.	
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			

	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND															128
2	GL Number	Description	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/2022 (6 MOS)	Jan-Dec 2022 (12 MOS)	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
3																	
57	GENERAL GOVERNMENT																
58	10-4110.5001	SALARIES & WAGES	439,439	403,495	394,715	388,163	531,662	262,984	474,388	554,000	22,338	565,269	33,607	579,401	593,886	608,733	623,951
59	10-4110.5002	OVERTIME WAGES	11,513	928	240	873	1,846	320	607	1,846	-	1,383	(463)	1,418	1,453	1,489	1,527
60	10-4110.5003	PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	10-4110.5004	FICA EXPENSE	33,425	30,217	29,736	29,253	40,813	19,751	35,639	42,522	1,709	43,349	2,536	44,433	45,543	46,682	47,849
62	10-4110.5005	RETIREMENT EXPENSE	60,564	58,531	58,314	61,764	99,019	41,541	76,297	103,165	4,146	105,171	6,152	107,800	110,495	113,257	116,089
63	10-4110.5006	GROUP HEALTH INSURANCE	39,371	36,630	30,520	29,201	44,931	19,893	35,336	50,598	5,667	60,737	15,806	64,078	66,000	67,980	70,019
64	10-4110.5007	WORKERS COMPENSATION	4,261	(683)	2,737	3,541	5,674	2,122	3,873	5,674	-	5,553	(121)	5,692	5,834	5,980	6,129
65	10-4120.5009	DEBT SERVICE - PRINCIPAL	536,000	555,000	834,000	799,000	808,000	-	799,000	808,000	-	690,000	(118,000)	699,000	757,000	676,000	680,000
66	10-4120.5010	PRINT AND OFFICE SUPPLIES	10,149	8,389	8,506	10,320	11,000	3,343	10,067	11,000	-	12,000	1,000	11,000	11,000	11,000	11,000
67	10-4120.5011	DEBT SERVICE - INTEREST	185,754	167,983	159,029	186,253	163,362	81,681	174,807	163,362	-	140,307	(23,055)	119,226	97,980	74,521	52,026
68	10-4120.5013	BANK SERVICE CHARGES	5,904	7,814	7,582	10,636	11,000	5,117	10,283	11,000	-	11,000	-	11,000	11,000	11,000	11,000
69	10-4120.5014	MEMBERSHIP AND DUES	5,344	4,981	6,974	6,111	5,985	2,340	6,635	5,985	-	6,000	15	5,985	5,985	5,985	5,985
70	10-4120.5015	MEETINGS AND SEMINARS	6,428	1,704	1,174	7,213	8,500	3,548	8,736	8,500	-	9,500	1,000	8,500	8,500	8,500	8,500
71	10-4120.5016	VEHICLE, FUEL & OIL	376	579	918	1,628	2,500	2,323	3,334	3,400	900	3,000	500	1,300	1,300	1,300	1,300
72	10-4120.5020	ELECTRIC AND GAS	3,628	4,231	5,063	4,750	5,000	2,737	5,147	5,200	200	5,500	500	5,000	5,000	5,000	5,000
73	10-4120.5021	TELEPHONE/CABLE	10,095	9,423	9,498	8,695	10,500	5,537	9,949	10,500	-	10,500	-	10,500	10,500	10,500	10,500
74	10-4120.5022	WATER AND SEWER	1,551	1,566	1,847	1,452	1,900	848	1,670	1,900	-	1,900	-	1,900	1,900	1,900	1,900
75	10-4120.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	191,636	239,000	114,722	226,652	209,000	(30,000)	303,000	64,000	303,000	303,000	303,000	303,000
76	10-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,038	552	952	845	1,000	45	761	1,000	-	1,000	-	1,250	1,250	1,250	1,250
77	10-4120.5026	MAINT & SERVICE CONTRACTS	22,691	28,922	29,036	15,511	29,000	5,192	16,851	25,000	(4,000)	29,000	-	29,000	29,000	29,000	29,000
78	10-4120.5027	MACHINE/EQUIPMENT REPAIR	-	-	-	235	500	262	262	500	-	500	-	500	500	500	500
79	10-4120.5044	CLEANING/SANITARY SUPPLY	1,732	2,149	1,490	1,918	2,000	1,266	2,307	2,000	-	2,500	500	2,000	2,000	2,000	2,000
80	10-4120.5049	MEDICAL AND LAB	452	680	494	505	600	281	668	600	-	700	100	600	600	600	600
81	10-4120.5061	ADVERTISING	9,354	4,716	4,945	8,155	6,000	4,102	8,717	6,000	-	8,000	2,000	6,000	6,000	6,000	6,000
82	10-4120.5062	INSURANCE	19,233	19,864	17,518	22,280	21,000	12,016	23,375	21,000	-	25,500	4,500	26,010	26,530	27,061	27,602
83	10-4120.5063	RENT AND LEASES	10,565	8,998	8,227	6,301	10,000	3,574	6,961	10,000	-	9,000	(1,000)	10,000	10,000	10,000	10,000
84	10-4120.5064	EMPLOYEE TRAINING	54,291	21,926	40,875	14,370	37,000	7,997	15,857	25,000	(12,000)	63,000	26,000	37,000	37,000	37,000	37,000
85	10-4120.5065	PROFESSIONAL SERVICES	66,251	64,181	107,207	115,735	86,000	78,822	146,289	90,000	4,000	94,000	8,000	86,000	86,000	86,000	86,000
86	10-4120.5066	TEMPORARY LABOR	-	-	-	2,242	4,000	1,719	3,961	4,000	-	4,000	-	4,000	4,000	4,000	4,000
87	10-4120.5067	CONTRACTED SERVICES	58,517	40,131	96,217	55,884	178,000	9,900	59,031	73,000	(105,000)	149,000	(29,000)	213,000	213,000	213,000	213,000
88	10-4120.5068	ELECTION EXPENSES	77	2,206	-	10,150	-	-	10,150	-	-	5,000	5,000	-	5,000	-	5,000
89	10-4120.5079	MISC. & CONTINGENCY EXP	19,087	16,937	5,314	18,024	44,000	41,204	49,851	50,000	6,000	44,000	-	44,000	44,000	44,000	44,000
90	SUBTOTAL GENERAL GOV'T		1,617,089	1,502,050	1,863,129	2,012,646	2,409,792	735,185	2,227,458	2,303,752	(106,040)	2,409,369	(423)	2,438,591	2,501,256	2,413,238	2,421,727
91	% Increase/(Decrease) from Prior Y		2%	-7%	24%	8%	29%			-4%		0%		1%	3%	-4%	0%
92																	
93	POLICE																
94	10-4410.5001	SALARIES & WAGES	1,297,392	1,235,798	1,440,037	1,453,848	1,627,181	914,706	1,668,273	1,818,905	191,724	1,680,022	52,841	1,722,023	1,765,073	1,809,200	1,854,430
95	10-4410.5002	OVERTIME WAGES	139,222	167,858	121,084	145,998	143,133	78,847	156,923	140,386	(2,747)	150,419	7,286	154,179	158,034	161,985	166,034
96	10-4410.5003	PART-TIME WAGES	-	13,809	-	547	-	5,000	5,496	-	-	-	-	-	-	-	-
97	10-4410.5004	FICA EXPENSE	107,547	105,311	117,607	120,092	135,429	74,771	137,154	149,886	14,457	140,029	4,600	143,529	147,118	150,796	154,566
98	10-4410.5005	RETIREMENT EXPENSE	228,451	237,075	261,371	285,465	365,799	183,016	339,251	406,019	40,220	378,234	12,435	388,952	398,675	408,642	418,858
99	10-4410.5006	GROUP HEALTH INSURANCE	190,275	179,745	211,261	218,024	217,022	98,961	223,597	219,970	2,948	265,137	48,115	279,720	288,111	296,754	305,657
100	10-4410.5007	WORKERS COMPENSATION	62,442	50,860	49,330	77,095	99,721	51,514	93,690	99,721	-	92,077	(7,644)	94,379	96,738	99,157	101,636
101	10-4420.5010	PRINT AND OFFICE SUPPLIES	12,527	7,099	11,923	12,841	14,000	6,114	15,255	14,000	-	15,000	1,000	14,000	14,000	14,000	14,000
102	10-4420.5014	MEMBERSHIP AND DUES	1,523	1,710	849	1,218	2,000	1,600	2,658	2,000	-	2,000	-	2,000	2,000	2,000	2,000
103	10-4420.5015	MEETINGS AND SEMINARS	1,177	640	1,778	1,432	3,000	1,448	2,038	3,000	-	3,000	-	3,000	3,000	3,000	3,000
104	10-4420.5016	VEHICLE, FUEL & OIL	73,976	55,802	64,611	90,547	125,000	60,677	112,434	125,000	-	103,000	(22,000)	90,000	90,000	90,000	90,000
105	10-4420.5017	VEHICLE MAINTENANCE	56,110	46,497	56,670	57,994	60,000	22,981	49,732	60,000	-	60,000	-	60,000	60,000	60,000	60,000

	X	Y	129
1	CITY OF ISLE OF PALMS GENERAL FUND		
	NOTES		
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57	GENERAL GOVERMENT EXPENDITURES		
58	SALARIES & WAGES	FY24 Budget includes a 2.5% merit pool for adjustments effective 1/1/2024. Added Public Relations & Tourism Coordinator position and 6 months of a Financial Analyst. 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	Current PEBA rates & dependent elections + 3.7% increase on January 1, 2024. Also includes a City of IOP specific experience modifier increase of 9.8% effective January 1, 2024.	
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. FS2 bond matures 1/1/26. Rec Bond paid off in FY23.	
66	PRINT AND OFFICE SUPPLIES	Increased for additional personnel in City Hall	
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. FS2 bond matures 1/1/26. Rec Bond paid off in FY23.	
68	BANK SERVICE CHARGES		
69	MEMBERSHIP AND DUES		
70	MEETINGS AND SEMINARS	Includes SCCCMA, ICMA, MASC and BS&A conferences.	
71	VEHICLE, FUEL & OIL	FY24 budget based on recent 12 months usage and an estimated \$3.75/gallon cost for marine-grade unleaded and \$4.00/gallong cost for 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, Microsoft licenses, security and backups - 209k) and website maint (7k). Also Gen Govt Dept Timekeeping (4k), new agenda software (30k), new HR software (4.5k), new Citibot resident engagement AI software (14.5k), software for new Public Relations position (10k), Adobe DC (2k), BS&A accounting software (11k), misc provision (2k) and hardware replacements (8k)	
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 \$56,000 for City-wide tuition reimbursement program (based on requests received in advance from employees)	
85	PROFESSIONAL SERVICES	Incls annual audit fees (\$36k), Clerk to Council (\$25k), Flex benefits administration (\$1k), credit and background checks on new employees (\$3k), Codification updates and online searchable code (\$4k), refresh Compensation Study market analysis (\$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), traffic engineer consultant for traffic and transportation needs (\$30k), provision for new initiatives coming from Environmental Advisory Committee (\$15k), Smart Recycling composting service (\$6k), Fisher glass recycling (\$10k), 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), Holiday Party (\$25k), employee engagement events (\$5k) & misc (\$1k).	
90			
91			
92			
93	POLICE EXPENDITURES		
94	SALARIES & WAGES	FY24 Budget includes a 2nd full-time Code Enforcement Officer and a 2.5% merit pool for adjustments effective 1/1/2024. 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	Current PEBA rates & dependent elections + 3.7% increase on January 1, 2024. Also includes a City of IOP specific experience modifier increase of 9.8% effective January 1, 2024.	
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	FY24 budget based on recent 12 months usage and an estimated \$3.75/gallon cost for marine-grade unleaded and \$4.00/gallong cost for diesel fuel.	
105	VEHICLE MAINTENANCE	Increased based on actual	

	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND															130
2	GL Number	Description	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/2022 (6 MOS)	Jan-Dec 2022 (12 MOS)	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
106	10-4420.5020	ELECTRIC AND GAS	25,111	24,412	27,323	32,248	29,000	15,780	32,784	33,000	4,000	33,000	4,000	29,000	29,000	29,000	29,000
107	10-4420.5021	TELEPHONE/CABLE	54,820	48,010	51,988	48,346	52,000	22,106	45,828	52,000	-	52,000	-	52,000	52,000	52,000	52,000
108	10-4420.5022	WATER AND SEWER	5,587	5,700	6,807	6,226	6,500	3,467	6,795	6,500	-	6,500	-	6,500	6,500	6,500	6,500
109	10-4420.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	30,261	55,000	23,065	33,317	44,000	(11,000)	65,000	10,000	58,000	58,000	58,000	58,000
110	10-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,492	2,943	1,561	22,299	15,000	11,945	23,566	15,000	-	17,000	2,000	15,000	15,000	15,000	15,000
111	10-4420.5026	MAINT & SERVICE CONTRACTS	78,619	66,350	61,217	27,736	45,500	7,799	28,889	40,000	(5,500)	40,000	(5,500)	40,000	40,000	40,000	40,000
112	10-4420.5027	MACHINE/EQUIPMENT REPAIR	6,199	137	3,519	4,311	7,000	675	4,368	7,000	-	7,000	-	8,500	8,500	8,500	8,500
113	10-4420.5041	UNIFORMS	18,605	10,528	20,836	14,913	22,715	11,666	17,889	22,715	-	22,000	(715)	22,715	22,715	22,715	22,715
114	10-4420.5044	CLEANING/SANITARY SUPPLY	1,950	2,835	4,382	3,718	6,000	1,697	4,435	6,000	-	6,000	-	6,000	6,000	6,000	6,000
115	10-4420.5049	MEDICAL AND LAB	4,018	3,922	5,796	5,946	5,000	2,710	6,087	5,000	-	9,000	4,000	6,500	6,500	6,500	6,500
116	10-4420.5062	INSURANCE	61,284	70,235	77,836	90,584	97,000	45,673	98,567	111,000	14,000	127,000	30,000	129,540	132,131	134,773	137,469
117	10-4420.5063	RENT AND LEASES	2,551	4,334	6,002	1,490	3,000	726	1,618	3,000	-	3,000	-	3,000	3,000	3,000	3,000
118	10-4420.5064	EMPLOYEE TRAINING	8,063	5,462	9,080	12,668	10,000	6,698	14,643	14,000	4,000	14,000	4,000	14,000	14,000	14,000	14,000
119	10-4420.5065	PROFESSIONAL SERVICES	610	765	7,541	6,195	5,000	300	5,345	6,000	1,000	5,000	-	5,000	5,000	5,000	5,000
120	10-4420.5067	CONTRACTED SERVICES	10,954	4,180	260	-	-	-	-	-	-	-	-	-	-	-	-
121	10-4420.5079	MISC. & CONTINGENCY EXP	1,818	3,114	2,992	3,189	5,000	3,924	4,133	5,000	-	6,000	1,000	5,000	5,000	5,000	5,000
122	10-4420.5081	CANINE KENNEL EXPENSES	552	398	829	920	2,200	1,148	322	2,200	-	2,200	-	2,200	2,200	2,200	2,200
123	SUBTOTAL POLICE		2,453,874	2,355,530	2,624,491	2,776,152	3,158,200	1,659,014	3,135,087	3,411,302	253,102	3,303,618	145,418	3,354,737	3,428,296	3,503,722	3,581,065
124	% Increase/(Decrease) from Prior Y		-6%	-4%	11%	6%	20%			8%		5%		2%	2%	2%	2%
125																	
126	FIRE																
127	10-4510.5001	SALARIES & WAGES	1,709,626	1,728,922	1,676,622	1,870,893	1,974,950	1,160,990	2,142,273	2,240,762	265,812	2,266,096	291,146	2,322,748	2,380,817	2,440,338	2,501,346
128	10-4510.5002	OVERTIME WAGES	319,872	364,157	368,910	356,909	317,166	187,106	363,840	361,166	44,000	383,060	65,894	392,637	402,452	412,514	422,827
129	10-4510.5003	PART-TIME WAGES	3,399	2,514	8,087	5,485	20,000	318	(4,725)	2,000	(18,000)	20,000	-	20,000	20,000	20,000	20,000
130	10-4510.5004	FICA EXPENSE	150,840	154,916	156,399	167,513	176,877	100,915	187,244	199,200	22,323	204,190	27,313	209,257	214,450	219,773	225,229
131	10-4510.5005	RETIREMENT EXPENSE	331,955	363,949	352,895	396,773	490,062	253,983	464,586	553,074	63,012	565,851	75,789	580,996	595,414	610,194	625,342
132	10-4510.5006	GROUP HEALTH INSURANCE	280,170	278,507	268,332	285,914	290,413	147,201	302,238	311,153	20,740	394,469	104,056	416,165	428,650	441,509	454,755
133	10-4510.5007	WORKERS COMPENSATION	68,845	81,858	81,520	98,400	117,380	64,437	110,361	117,380	-	128,160	10,780	131,364	134,648	138,014	141,465
135	10-4520.5010	PRINT AND OFFICE SUPPLIES	5,628	3,157	4,003	5,583	7,900	2,371	5,164	7,900	-	7,900	-	5,500	5,500	5,500	5,500
136	10-4520.5014	MEMBERSHIP AND DUES	2,294	553	1,781	2,204	2,300	715	1,524	2,300	-	2,300	-	2,300	2,300	2,300	2,300
137	10-4520.5015	MEETINGS AND SEMINARS	101	314	110	542	3,900	1,226	1,302	3,900	-	3,900	-	3,900	3,900	3,900	3,900
138	10-4520.5016	VEHICLE, FUEL & OIL	18,752	12,693	13,486	26,060	32,000	19,622	34,300	37,000	5,000	31,000	(1,000)	20,000	20,000	20,000	20,000
139	10-4520.5017	VEHICLE MAINTENANCE	59,406	65,175	53,423	59,808	65,000	37,526	70,896	94,000	29,000	70,000	5,000	65,000	65,000	65,000	65,000
140	10-4520.5020	ELECTRIC AND GAS	40,614	40,460	45,845	44,900	46,000	22,084	45,227	46,000	-	46,000	-	46,000	46,000	46,000	46,000
141	10-4520.5021	TELEPHONE/CABLE	58,645	55,278	56,589	54,868	61,000	27,970	55,948	61,000	-	61,000	-	61,000	61,000	61,000	61,000
142	10-4520.5022	WATER AND SEWER	10,784	10,633	10,801	9,984	13,000	5,485	10,786	13,000	-	13,000	-	13,000	13,000	13,000	13,000
143	10-4520.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	23,188	44,000	42,474	55,685	60,000	16,000	91,000	47,000	60,000	60,000	60,000	60,000
144	10-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,822	4,760	10,578	7,402	7,000	6,045	9,993	10,000	3,000	13,500	6,500	5,000	5,000	5,000	5,000
145	10-4520.5026	MAINT & SERVICE CONTRACTS	59,460	52,293	41,037	44,413	46,200	19,988	41,380	46,200	-	41,000	(5,200)	41,000	41,000	41,000	41,000
146	10-4520.5027	MACHINE/EQUIPMENT REPAIR	8,490	11,122	12,261	8,092	10,000	2,774	7,754	10,000	-	15,000	5,000	15,000	15,000	15,000	15,000
147	10-4520.5041	UNIFORMS	16,705	12,140	11,378	25,326	22,000	8,332	26,691	22,000	-	44,000	22,000	35,000	35,000	35,000	35,000
148	10-4520.5044	CLEANING/SANITARY SUPPLY	4,701	7,891	7,533	7,638	8,000	4,810	9,298	8,000	-	10,000	2,000	10,000	10,000	10,000	10,000
149	10-4520.5049	MEDICAL AND LAB	16,528	16,451	28,502	24,636	27,000	10,839	22,764	27,000	-	60,500	33,500	60,500	60,500	60,500	60,500
150	10-4520.5062	INSURANCE	117,135	119,306	130,532	141,536	147,000	69,167	144,560	147,000	-	166,000	19,000	169,320	172,706	176,161	179,684
151	10-4520.5063	RENT AND LEASES	958	5,807	3,954	1,449	3,000	650	1,505	3,000	-	3,000	-	3,000	3,000	3,000	3,000
152	10-4520.5064	EMPLOYEE TRAINING	7,953	8,684	9,572	22,505	22,500	11,491	25,301	22,500	-	26,500	4,000	26,500	26,500	26,500	26,500
153	10-4520.5065	PROFESSIONAL SERVICES	5,380	5,473	6,815	9,315	21,000	2,080	8,416	21,000	-	32,000	11,000	32,000	32,000	32,000	32,000
154	10-4520.5079	MISC. & CONTINGENCY EXP	5,998	4,900	7,067	6,186	9,000	2,548	3,077	9,000	-	9,000	-	9,000	9,000	9,000	9,000
155	10-4520.5080	VOLUNTEER FIRE POINTS	590	998	-	-	-	-	-	-	-	-	-	-	-	-	-

	X	Y	131
1	CITY OF ISLE OF PALMS GENERAL FUND		
2	NOTES		
3			
106	ELECTRIC AND GAS	Increased based on actual. Includes propane. Split 50/50 with Fire Dept.	
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	Police timekeeping (3k) hardware repls (18k), 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 (3k), Code Enforcement Tracking software (5k), Sonitrol alarm monitoring (1k), server warranty (1k), Charleston County MDT license (2.7k) & interagency network IPS (3.7k), new IOP Police App (11k) and misc provision (2k)	
110	NON-CAPITAL TOOLS & EQUIPMENT	Tasers and taser cartridges (tasers must be discharged twice/yr to maintain certification) (\$5k), ammunition for shooting range (\$2k), firearm replacements (\$5) and provision for other small equipment as needed (\$5k).	
111	MAINT & SERVICE CONTRACTS	Incls IOPPD's portion of annual maintenance on Charleston County's MDT (mobile data terminal) system (\$6.5k), elevator maint contract (\$7.5k), janitorial service (\$6k), recurring expenses for pest control, hvac, County stormwater fees and fire protection sys (\$5k) and misc provision as needed (\$15k).	
112	MACHINE/EQUIPMENT REPAIR		
113	UNIFORMS	Includes \$1,000 to cover replacements of jackets and vests for marine unit	
114	CLEANING/SANITARY SUPPLY		
115	MEDICAL AND LAB	Increased based on actual and added \$2500 to install a Medsafe pharmaceutical dropbox at the PSB.	
116	INSURANCE	Forecast 2% annual increase each year. Includes a \$5k provision for deductibles	
117	RENT AND LEASES	Police copier. Timeclock rental moved to IT account	
118	EMPLOYEE TRAINING	Increased based on actual	
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	FIRE		
127	SALARIES & WAGES	FY24 Budget includes a 2.5% merit pool for adjustments effective 1/1/2024. 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.	
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	Current PEBA rates & dependent elections + 3.7% increase on January 1, 2024. Also includes a City of IOP specific experience modifier increase of 9.8% effective January 1, 2024.	
133	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries. Firefighter rates decreased for calendar year 2023.	
135	PRINT AND OFFICE SUPPLIES		
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	FY24 budget based on recent 12 months usage and an estimated \$3.75/gallon cost for marine-grade unleaded and \$4.00/gallong cost for diesel fuel.	
139	VEHICLE MAINTENANCE	Increased based on actual.	
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 (5k), 6 desktops for training and reports (13k), 1 laptop for personnel responsible for SCBA inventory (3k), 2 tablets for use with Vector Solutions inventory & maintenance software (4k), 6 MDTs (36k), Sonitrol alarm (2k), Vector Solutions training software (6k), Vector Solutions Check-it Inventory & Maint software (1.5k), add Vector Solutions scheduling software w/ integration to RMS system (8.6k), First Arriving dashboard software annual subscription (3.6k) and misc provision (1k)	
144	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed. Increased based on actual. FY24 includes 10 office chairs for watch rooms in both stations (\$3.5k).	
145	MAINT & SERVICE CONTRACTS	Incls elevator maint (\$6k), bay door maint (\$3k), janitorial service (\$5k), hvac maint (\$5k), recurring expenses for pest control, AED, county stormwater fees, fire supression foam and fire protection system (\$7k) and misc provision as needed (\$15k).	
146	MACHINE/EQUIPMENT REPAIR	FY24 includes \$5k for radio battery replacements	
147	UNIFORMS	Increased to allow for a more professionnal standard among all employees. Provides for quick dry summer uniforms. In FY24 added \$12k to cover uniforms for 6 new Paramedics.	
148	CLEANING/SANITARY SUPPLY	Increased based on actual	
149	MEDICAL AND LAB	Added \$30k in FY24 for paramedic supplies	
150	INSURANCE	Forecast 2% annual increase each year. Includes a \$5k provision for deductibles	
151	RENT AND LEASES	Fire Dept copier. Timeclock rental moved to IT account	
152	EMPLOYEE TRAINING	Increased to allow for bringing in outside trainers	
153	PROFESSIONAL SERVICES	Includes annual required testing for aerials and engine pumps (\$6k). Added \$6k to outsource annual firehose testing. Added \$20k provision for medical control officer required by SCDHEC.	
154	MISC. & CONTINGENCY EXP	Added \$2,000 for fire prevention materials, kids helmets, etc.	
155	VOLUNTEER FIRE POINTS		

	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND															132
2	GL Number	Description	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/2022 (6 MOS)	Jan-Dec 2022 (12 MOS)	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
3																	
156		SUBTOTAL FIRE	3,307,651	3,412,914	3,368,031	3,707,523	3,984,648	2,213,147	4,147,388	4,435,536	450,888	4,708,426	723,778	4,756,186	4,862,838	4,972,202	5,084,347
157		% Increase/(Decrease) from Prior Y	3%	3%	-1%	10%	18%			11%		18%		1%	2%	2%	2%
158																	
159		PUBLIC WORKS															
160	10-4610.5001	SALARIES & WAGES	527,534	566,183	590,158	596,726	676,422	384,086	694,077	727,509	51,087	646,025	(30,397)	662,176	678,730	695,698	713,091
161	10-4610.5002	OVERTIME WAGES	6,411	10,757	11,410	10,982	11,697	10,841	15,642	17,031	5,334	10,984	(713)	11,259	11,540	11,829	12,124
162	10-4610.5003	PART-TIME WAGES	-	2,577	22,091	18,486	21,870	9,689	18,649	20,914	(956)	24,300	2,430	24,908	25,530	26,168	26,823
163	10-4610.5004	FICA EXPENSE	40,082	43,187	46,271	46,486	54,314	30,296	54,366	58,557	4,243	52,120	(2,194)	53,423	54,759	56,128	57,531
164	10-4610.5005	RETIREMENT EXPENSE	72,216	83,647	88,732	95,913	127,715	62,647	114,277	138,187	10,472	121,941	(5,774)	124,989	128,114	131,317	134,600
165	10-4610.5006	GROUP HEALTH INSURANCE	70,661	87,324	92,437	90,262	110,404	49,078	94,374	102,102	(8,302)	116,563	6,159	122,974	126,663	130,463	134,377
166	10-4610.5007	WORKERS COMPENSATION	29,420	31,390	32,039	41,204	56,556	27,817	49,623	56,556	-	53,780	(2,776)	55,125	56,503	57,915	59,363
167	10-4620.5010	PRINT AND OFFICE SUPPLIES	2,916	920	913	651	1,500	20	502	1,500	-	1,500	-	1,500	1,500	1,500	1,500
168	10-4620.5014	MEMBERSHIP AND DUES	466	254	133	509	500	-	509	500	-	500	-	500	500	500	500
169	10-4620.5015	MEETINGS AND SEMINARS	99	-	191	189	500	55	171	500	-	500	-	500	500	500	500
170	10-4620.5016	VEHICLE, FUEL & OIL	73,819	61,548	59,465	80,853	109,000	66,648	112,587	117,000	8,000	97,000	(12,000)	80,000	80,000	80,000	80,000
171	10-4620.5017	VEHICLE MAINTENANCE	86,111	84,066	119,113	81,320	95,000	91,460	131,712	127,000	32,000	114,000	19,000	114,000	114,000	114,000	114,000
172	10-4620.5020	ELECTRIC AND GAS	76,500	65,390	69,540	67,955	70,000	34,274	68,924	70,000	-	70,000	-	70,000	70,000	70,000	70,000
173	10-4620.5021	TELEPHONE/CABLE	13,386	12,309	12,292	12,896	14,000	5,597	12,142	14,000	-	14,000	-	14,000	14,000	14,000	14,000
174	10-4620.5022	WATER AND SEWER	7,098	2,178	2,035	1,682	3,000	920	1,791	3,000	-	3,000	-	3,000	3,000	3,000	3,000
175	10-4620.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	4,738	6,000	3,945	6,825	6,000	-	16,000	10,000	16,000	16,000	16,000	16,000
176	10-4620.5025	NON-CAPITAL TOOLS & EQUIPMEN	3,846	1,895	6,088	1,561	2,000	3,104	4,015	4,000	2,000	8,000	6,000	8,000	8,000	8,000	8,000
177	10-4620.5026	MAINT & SERVICE CONTRACTS	7,710	13,434	15,313	9,918	11,500	5,021	11,165	17,000	5,500	11,500	-	11,500	11,500	11,500	11,500
178	10-4620.5027	MACHINE/EQUIPMENT REPAIR	2,661	1,299	1,732	4,317	4,000	684	2,046	4,000	-	4,000	-	4,000	4,000	4,000	4,000
179	10-4620.5041	UNIFORMS	10,559	10,276	9,827	10,271	11,000	7,126	12,745	11,000	-	13,000	2,000	11,000	11,000	11,000	11,000
180	10-4620.5044	CLEANING/SANITARY SUPPLY	3,541	2,219	1,578	1,774	2,500	237	1,422	2,500	-	2,500	-	2,500	2,500	2,500	2,500
181	10-4620.5049	MEDICAL AND LAB	2,786	3,117	3,936	3,825	4,000	857	2,748	4,000	-	4,000	-	4,000	4,000	4,000	4,000
182	10-4620.5054	STREET SIGNS	-	-	-	1,334	2,000	1,276	2,610	2,000	-	2,000	-	2,000	2,000	2,000	2,000
183	10-4620.5062	INSURANCE	40,102	44,939	42,933	36,813	38,500	22,078	38,052	41,000	2,500	43,500	5,000	44,370	45,257	46,163	47,086
184	10-4620.5063	RENT AND LEASES	172	1,392	1,502	179	2,000	32	181	2,000	-	2,000	-	2,000	2,000	2,000	2,000
185	10-4620.5064	EMPLOYEE TRAINING	55	-	250	-	300	46	46	300	-	300	-	300	300	300	300
186	10-4620.5065	PROFESSIONAL SERVICES	1,080	280	280	3,050	2,000	-	550	2,000	-	2,000	-	2,000	2,000	2,000	2,000
187	10-4620.5066	TEMPORARY LABOR	180,553	163,644	196,033	241,462	244,000	113,901	239,543	244,000	-	248,000	4,000	248,000	248,000	248,000	248,000
188	10-4620.5067	CONTRACTED SERVICES	298	-	968	206	1,000	-	206	1,000	-	1,000	-	1,000	1,000	1,000	1,000
189	10-4620.5079	MISC. & CONTINGENCY EXP	1,683	925	697	608	1,000	334	537	1,000	-	1,000	-	1,000	1,000	1,000	1,000
190	10-4620.5089	GARBAGE CART PROCUREMENT	13,776	6,959	14,013	24,637	7,500	8,218	24,813	8,500	1,000	8,500	1,000	8,500	8,500	8,500	8,500
191		SUBTOTAL PUBLIC WORKS	1,275,539	1,302,109	1,441,968	1,490,806	1,691,778	940,285	1,716,850	1,804,656	112,878	1,693,513	1,735	1,704,523	1,732,396	1,760,981	1,790,294
192		% Increase/(Decrease) from Prior Y	1%	2%	11%	3%	17%			7%		0%		1%	2%	2%	2%
193											-		-				
194		BUILDING															
195	10-4710.5001	SALARIES & WAGES	244,015	247,287	245,844	239,870	229,345	137,588	267,229	254,764	25,419	278,362	49,017	285,321	292,454	299,765	307,260
196	10-4710.5002	OVERTIME WAGES	65	491	588	672	655	173	465	655	-	1,004	349	1,029	1,055	1,081	1,108
197	10-4710.5004	FICA EXPENSE	17,661	18,119	18,177	17,813	17,595	10,372	20,022	19,540	1,945	21,371	3,776	21,906	22,453	23,015	23,590
198	10-4710.5005	RETIREMENT EXPENSE	33,074	35,849	36,348	38,053	42,688	22,017	43,335	47,406	4,718	51,850	9,162	53,147	54,475	55,837	57,233
199	10-4710.5006	GROUP HEALTH INSURANCE	42,034	41,180	39,426	31,551	33,789	13,874	27,921	31,494	(2,295)	48,369	14,580	51,029	52,560	54,137	55,761
200	10-4710.5007	WORKERS COMPENSATION	2,183	2,722	2,049	2,650	2,988	1,560	2,848	2,988	-	2,593	(395)	2,658	2,724	2,792	2,862
201	10-4720.5010	PRINT AND OFFICE SUPPLIES	12,811	9,562	4,602	8,416	10,000	1,873	7,143	10,000	-	10,000	-	10,000	10,000	10,000	10,000
202	10-4720.5014	MEMBERSHIP AND DUES	238	204	179	548	1,000	400	548	1,000	-	1,000	-	1,000	1,000	1,000	1,000
203	10-4720.5015	MEETINGS AND SEMINARS	213	24	1,168	305	3,000	-	1	3,000	-	3,000	-	3,000	3,000	3,000	3,000
204	10-4720.5016	VEHICLE, FUEL & OIL	3,888	3,220	4,172	5,775	5,000	1,822	5,461	5,000	-	4,100	(900)	4,000	4,000	4,000	4,000
205	10-4720.5017	VEHICLE MAINTENANCE	3	166	508	1,645	1,000	46	1,367	1,000	-	1,000	-	1,000	1,000	1,000	1,000
206	10-4720.5020	ELECTRIC AND GAS	3,628	4,231	5,063	4,750	5,100	2,737	5,146	5,100	-	5,100	-	5,100	5,100	5,100	5,100
207	10-4720.5021	TELEPHONE/CABLE	4,995	4,311	5,831	4,466	5,500	2,000	4,369	5,500	-	5,500	-	5,500	5,500	5,500	5,500
208	10-4720.5022	WATER AND SEWER	1,371	1,374	1,541	1,260	1,600	749	1,459	1,600	-	1,600	-	1,600	1,600	1,600	1,600
209	10-4720.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	23,833	57,000	2,153	25,492	22,000	(35,000)	35,000	(22,000)	35,000	35,000	35,000	35,000

	X	Y	133
1	CITY OF ISLE OF PALMS GENERAL FUND		
	NOTES		
2			
3			
156			
157			
158			
159	PUBLIC WORKS		
160	SALARIES & WAGES	FY24 Budget includes a 2.5% merit pool for adjustments effective 1/1/2024. Long-term forecasts include and 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	Current PEBA rates & dependent elections + 3.7% increase on January 1, 2024. Also includes a City of IOP specific experience modifier increase of 9.8% effective January 1, 2024.	
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	FY24 budget based on recent 12 months usage and an estimated \$3.75/gallon cost for marine-grade unleaded and \$4.00/gallong cost for diesel fuel.	
171	VEHICLE MAINTENANCE	Increased 20% due to higher prices and aging equipment	
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), Citiworks maintenance management software (10k) and misc provision (.5k)	
176	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed. Includes additional provision for new Stormwater manager and the jet vac trailer.	
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. Increased based on actual.	
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. Using Crompco for all 3 sites (Public Works, Marina and PSB). Includes annual testing and additional compliance monitoring.	
187	TEMPORARY LABOR	Incls provision for additional services if needed, such as right-of-way maintenance, office help, Front Beach parking lot and compactor cleanup. Hourly rate \$18/hr. FY24 added provision for beach cleanup that Joe Washington conducted.	
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	FY24 Budget includes a 2.5% merit pool for adjustments effective 1/1/2024. Long-term forecasts include and annual 2.5% merit pool. Added a Short Term Rental License Coordinator position.	
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	Current PEBA rates & dependent elections + 3.7% increase on January 1, 2024. Also includes a City of IOP specific experience modifier increase of 9.8% effective January 1, 2024.	
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	FY24 budget based on recent 12 months usage and an estimated \$3.75/gallon cost for marine-grade unleaded and \$4.00/gallong cost for diesel fuel.	
205	VEHICLE MAINTENANCE		
206	ELECTRIC AND GAS		
207	TELEPHONE/CABLE		
208	WATER AND SEWER		
209	IT EQUIP, SOFTWARE & SVCS	Incls Building Dept timekeeping (1k), BS&A business license maint (.5k), Geothinq GIS software subscription (2k), provision for new permitting & licensing software (30k) and misc provision (.5k). STR software moved to Muni Atax Fund.	

	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND															134
2	GL Number	Description	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/2022 (6 MOS)	Jan-Dec 2022 (12 MOS)	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
3																	
210	10-4720.5025	NON-CAPITAL TOOLS & EQUIPMEN	128	500	708	244	1,000	152	396	1,000	-	1,000	-	1,000	1,000	1,000	1,000
211	10-4720.5026	MAINT & SERVICE CONTRACTS	7,948	21,131	25,825	6,054	7,500	4,065	7,681	8,000	500	7,500	-	7,500	7,500	7,500	7,500
212	10-4720.5027	MACHINE/EQUIPMENT REPAIR	-	-	-	-	500	-	-	500	-	500	-	500	500	500	500
213	10-4720.5041	UNIFORMS	362	293	388	431	500	297	664	500	-	500	-	500	500	500	500
214	10-4720.5044	CLEANING/SANITARY SUPPLY	475	708	454	414	500	321	573	500	-	500	-	500	500	500	500
215	10-4720.5049	MEDICAL AND LAB	35	139	30	497	100	95	577	100	-	100	-	100	100	100	100
216	10-4720.5062	INSURANCE	8,718	8,673	8,725	9,311	10,000	5,392	9,975	11,000	1,000	12,000	2,000	12,240	12,485	12,734	12,989
217	10-4720.5063	RENT AND LEASES	443	1,101	1,194	842	1,500	426	895	1,500	-	1,500	-	1,500	1,500	1,500	1,500
218	10-4720.5064	EMPLOYEE TRAINING	793	90	1,311	999	2,000	160	1,044	2,000	-	2,000	-	2,000	2,000	2,000	2,000
219	10-4720.5065	PROFESSIONAL SERVICES	3,740	9,077	9,118	23,841	17,300	33,466	50,188	50,000	32,700	14,300	(3,000)	14,300	14,300	14,300	14,300
220	10-4720.5066	TEMPORARY LABOR	-	-	-	19,135	4,000	-	5,534	4,000	-	4,000	-	4,000	4,000	4,000	4,000
221	10-4720.5079	MISC. & CONTINGENCY EXP	371	418	127	423	500	75	498	500	-	500	-	500	500	500	500
222		SUBTOTAL BUILDING	389,190	410,871	413,376	443,799	461,660	241,811	490,829	490,646	28,986	514,250	52,590	525,930	536,807	547,962	559,403
223		% Increase/(Decrease) from Prior Y	-1%	6%	1%	7%	12%			6%		11%		2%	2%	2%	2%
225		RECREATION															
226	10-4810.5001	SALARIES & WAGES	364,045	379,099	369,063	445,839	413,496	243,478	404,558	372,002	(41,494)	390,435	(23,061)	400,196	410,201	420,456	430,967
227	10-4810.5002	OVERTIME WAGES	2,719	2,833	4,707	4,377	9,301	1,329	2,243	2,605	(6,696)	9,293	(8)	9,525	9,763	10,008	10,258
228	10-4810.5003	PART-TIME WAGES	195,375	150,844	160,615	130,980	185,000	53,428	212,009	216,991	31,991	235,000	50,000	235,000	235,000	235,000	235,000
229	10-4810.5004	FICA EXPENSE	41,865	39,796	40,006	43,928	46,496	22,502	46,687	45,257	(1,239)	48,557	2,061	49,321	50,105	50,908	51,731
230	10-4810.5005	RETIREMENT EXPENSE	53,076	57,707	56,938	66,280	79,796	31,325	68,669	80,601	805	75,515	(4,281)	76,044	77,945	79,894	81,891
231	10-4810.5006	GROUP HEALTH INSURANCE	64,643	57,056	55,938	54,656	59,919	27,029	57,608	50,992	(8,927)	71,125	11,206	75,037	77,288	79,607	81,995
232	10-4810.5007	WORKERS COMPENSATION	10,919	9,873	10,575	14,012	17,158	8,868	16,018	17,158	-	17,923	765	18,371	18,830	19,301	19,784
233	10-4810.5008	UNEMPLOYMENT COMPENSATION	-	2,997	1,994	-	-	-	-	-	-	-	-	-	-	-	-
234	10-4820.5010	PRINT AND OFFICE SUPPLIES	9,940	8,720	5,509	10,910	10,500	6,504	13,720	10,500	-	12,000	1,500	10,500	10,500	10,500	10,500
235	10-4820.5014	MEMBERSHIP AND DUES	1,281	1,345	1,208	1,499	1,600	295	1,244	1,600	-	1,600	-	1,600	1,600	1,600	1,600
236	10-4820.5015	MEETINGS AND SEMINARS	1,272	328	590	412	2,000	852	852	2,000	-	2,000	-	2,000	2,000	2,000	2,000
237	10-4820.5016	VEHICLE, FUEL & OIL	2,919	2,070	2,164	3,012	4,000	1,741	3,399	4,000	-	7,000	3,000	3,100	3,100	3,100	3,100
238	10-4820.5017	VEHICLE MAINTENANCE	909	4,966	1,649	1,281	2,000	364	1,254	2,000	-	2,000	-	2,000	2,000	2,000	2,000
239	10-4820.5020	ELECTRIC AND GAS	32,628	27,872	31,487	32,328	32,000	18,411	35,245	35,000	3,000	35,000	3,000	32,000	32,000	32,000	32,000
240	10-4820.5021	TELEPHONE/CABLE	15,223	10,527	11,638	10,574	13,000	5,146	10,497	13,000	-	13,000	-	13,000	13,000	13,000	13,000
241	10-4820.5022	WATER AND SEWER	4,104	4,337	4,656	5,115	5,000	2,294	4,574	5,000	-	5,000	-	5,000	5,000	5,000	5,000
242	10-4820.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	24,367	21,000	4,281	19,003	21,000	-	30,000	9,000	30,000	30,000	30,000	30,000
243	10-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,831	1,734	1,854	1,910	2,000	578	889	2,000	-	2,000	-	2,000	2,000	2,000	2,000
244	10-4820.5026	MAINT & SERVICE CONTRACTS	39,562	38,478	48,233	42,890	45,000	24,239	37,450	45,000	-	45,000	-	45,000	45,000	45,000	45,000
245	10-4820.5027	MACHINE/EQUIPMENT REPAIR	591	1,564	2,486	3,438	2,500	786	1,741	2,500	-	2,500	-	2,500	2,500	2,500	2,500
246	10-4820.5041	UNIFORMS	1,593	36	1,838	332	1,950	-	332	1,950	-	1,950	-	1,950	1,950	1,950	1,950
247	10-4820.5044	CLEANING/SANITARY SUPPLY	5,589	6,344	4,549	5,886	8,000	3,214	5,157	8,000	-	8,000	-	8,000	8,000	8,000	8,000
248	10-4820.5049	MEDICAL AND LAB	579	1,344	1,040	1,342	1,000	207	556	1,000	-	1,000	-	1,000	1,000	1,000	1,000
249	10-4820.5062	INSURANCE	40,860	41,520	41,430	43,326	49,000	24,441	47,182	53,000	4,000	60,000	11,000	61,200	62,424	63,672	64,946
250	10-4820.5063	RENT AND LEASES	1,971	2,365	2,796	1,944	4,600	681	1,947	4,600	-	2,500	(2,100)	2,500	2,500	2,500	2,500
251	10-4820.5064	EMPLOYEE TRAINING	1,185	1,092	1,758	1,387	2,500	1,311	1,311	2,500	-	2,500	-	2,000	2,000	2,000	2,000
252	10-4820.5065	PROFESSIONAL SERVICES	120	120	120	-	120	-	-	120	-	120	-	120	120	120	120
253	10-4820.5066	TEMPORARY LABOR	-	-	-	1,859	2,000	-	877	2,000	-	2,000	-	2,000	2,000	2,000	2,000
254	10-4820.5079	MISC. & CONTINGENCY EXP	3,514	2,210	2,401	3,295	3,500	1,227	3,616	3,500	-	3,500	-	3,500	3,500	3,500	3,500
255	10-4830.5088	5 & UNDER GROUPS	469	271	643	658	750	308	789	750	-	750	-	750	750	750	750
256	10-4830.5091	PROGRAMS	2,949	1,360	2,386	3,286	3,500	966	2,635	3,500	-	5,000	1,500	3,500	3,500	3,500	3,500
257	10-4830.5092	SPECIAL ACTIVITIES/EVENTS	22,675	22,544	18,111	25,211	24,500	8,834	13,392	24,500	-	24,500	-	24,500	24,500	24,500	24,500
258	10-4830.5093	SUMMER CAMPS	13,605	10,019	13,119	10,783	14,500	2,588	11,569	14,500	-	15,500	1,000	14,500	14,500	14,500	14,500
259	10-4830.5095	THEME ACTIVITIES	1,194	998	1,291	1,910	2,000	1,950	2,250	2,000	-	3,500	1,500	2,000	2,000	2,000	2,000
261	10-4830.5097	ADULT SPORTS	12,987	6,389	12,115	12,730	13,000	4,970	14,471	1,300	(11,700)	14,000	1,000	13,000	13,000	13,000	13,000
262	10-4830.5098	YOUTH SPORTS	28,472	13,657	32,040	34,898	35,000	11,496	35,982	35,000	-	36,000	1,000	35,000	35,000	35,000	35,000
263	10-4830.5099	KEENAGERS	2,794	1,699	2,920	3,556	3,500	1,424	3,311	3,500	-	4,000	500	3,500	3,500	3,500	3,500
264		SUBTOTAL RECREATION	983,458	914,114	949,864	1,050,210	1,121,186	517,068	1,083,037	1,090,926	(30,260)	1,189,767	68,581	1,191,215	1,208,077	1,225,365	1,243,092
265		% Increase/(Decrease) from Prior Y	2%	-7%	4%	11%	18%			-3%		6%		0%	1%	1%	1%

	X	Y	135
1	CITY OF ISLE OF PALMS GENERAL FUND		
2	NOTES		
3			
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	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			
225	RECREATION		
226	SALARIES & WAGES	FY24 Budget includes a 2.5% merit pool for adjustments effective 1/1/2024. Long-term forecasts include and annual 2.5% merit pool.	
227	OVERTIME WAGES	Forecast increase is 2.5% per year	
228	PART-TIME WAGES	Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation. Increased PT hourly rate. For FY22, \$81k of PT wages were coded to FT wages in error	
229	FICA EXPENSE	FICA rate is 7.65%	
230	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%	
231	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections + 3.7% increase on January 1, 2024. Also includes a City of IOP specific experience modifier increase of 9.8% effective January 1, 2024.	
232	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	
233	UNEMPLOYMENT COMPENSATION		
234	PRINT AND OFFICE SUPPLIES	Increased based on actual	
235	MEMBERSHIP AND DUES		
236	MEETINGS AND SEMINARS		
237	VEHICLE, FUEL & OIL	FY24 budget based on recent 12 months usage and an estimated \$3.75/gallon cost for marine-grade unleaded and \$4.00/gallong cost for diesel fuel.	
238	VEHICLE MAINTENANCE		
239	ELECTRIC AND GAS	Increased based on actual	
240	TELEPHONE/CABLE		
241	WATER AND SEWER		
242	IT EQUIP, SOFTWARE & SVCS	Incls Rec Dept timekeeping (3k), Rec Trac software w/ online registration, scheduling & communications modules (15k), wi-fi enhancements for Gym & Cardio Room (5k), 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		-
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 and year round portable toilets	
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	Supplies for all youth and adult programming and classes	
257	SPECIAL ACTIVITES/EVENTS		
258	SUMMER CAMPS		
259	THEME ACTIVITIES	Includes Farmers Market	
261	ADULT SPORTS	Increased official's fees	
262	YOUTH SPORTS	Increased official's fees	
263	KEENAGERS		
264			
265			

	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND															136
2	GL Number	Description	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/2022 (6 MOS)	Jan-Dec 2022 (12 MOS)	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
3																	
266																	
267		COURT															
268	10-4910.5001	SALARIES & WAGES	68,085	69,384	70,721	76,305	76,768	44,963	85,230	87,283	10,515	80,652	3,884	82,668	84,735	86,853	89,025
269	10-4910.5002	OVERTIME WAGES	2,040	1,702	2,454	9,817	1,747	4,407	9,510	7,812	6,065	1,836	89	1,882	1,929	1,977	2,027
270	10-4910.5003	PART-TIME WAGES	16,641	15,041	15,082	15,041	16,500	7,376	15,000	15,167	(1,333)	24,000	7,500	24,000	24,000	24,000	24,000
271	10-4910.5004	FICA EXPENSE	6,551	6,416	6,751	7,705	7,269	4,345	8,399	8,435	1,166	8,146	877	8,304	8,466	8,632	8,801
272	10-4910.5005	RETIREMENT EXPENSE	11,764	12,468	13,026	15,837	17,635	8,844	17,355	20,465	2,830	19,764	2,129	20,147	20,539	20,941	21,354
273	10-4910.5006	GROUP HEALTH INSURANCE	6,472	6,664	6,626	6,629	6,735	3,318	6,634	6,996	261	7,864	1,129	8,297	8,545	8,802	9,066
274	10-4910.5007	WORKERS COMPENSATION	207	221	165	210	390	128	234	390	-	298	(92)	305	313	321	329
275	10-4920.5010	PRINT AND OFFICE SUPPLIES	4,565	3,426	3,477	3,555	4,000	891	3,402	4,000	-	4,000	-	4,000	4,000	4,000	4,000
276	10-4920.5014	MEMBERSHIP AND DUES	93	74	102	83	150	-	83	150	-	150	-	150	150	150	150
277	10-4920.5015	MEETINGS AND SEMINARS	563	512	137	150	700	175	175	700	-	700	-	700	700	700	700
278	10-4920.5021	TELEPHONE/CABLE	4,124	3,409	3,470	3,541	4,000	1,718	3,521	4,000	-	4,000	-	4,000	4,000	4,000	4,000
279	10-4920.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	2,800	1,000	-	-	1,000	-	1,000	-	2,000	2,000	2,000	2,000
280	10-4920.5025	NON-CAPITAL TOOLS & EQUIPMEN	754	624	514	191	800	109	300	800	-	800	-	800	800	800	800
281	10-4920.5026	MAINT & SERVICE CONTRACTS	5,079	4,511	2,551	-	3,850	-	-	3,850	-	3,850	-	3,850	3,850	3,850	3,850
282	10-4920.5027	MACHINE/EQUIPMENT REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
283	10-4920.5062	INSURANCE	589	669	678	682	800	373	747	1,000	200	1,500	700	1,530	1,561	1,592	1,624
284	10-4920.5064	EMPLOYEE TRAINING	1,802	376	508	645	1,500	196	1,026	1,500	-	1,500	-	1,500	1,500	1,500	1,500
285	10-4920.5065	PROFESSIONAL SERVICES	74,912	78,740	123,496	168,750	130,000	131,843	231,311	228,000	98,000	170,000	40,000	170,000	170,000	170,000	170,000
286	10-4920.5079	MISC. & CONTINGENCY EXP	842	267	63	635	850	59	491	850	-	850	-	850	850	850	850
287		SUBTOTAL COURT	205,083	204,504	249,821	312,575	274,694	208,746	383,417	392,398	117,704	330,911	56,217	334,983	337,938	340,968	344,075
288		% Increase/(Decrease) from Prior Y	-20%	0%	22%	25%	10%			43%		20%		1%	1%	1%	1%
289																	
290		BEACH SERVICE OFFICERS (BSOs)															
291	10-5710.5002	OVERTIME WAGES	689	3,955	6,326	2,894	1,500	939	2,259	1,500	-	2,000	500	2,000	2,000	2,000	2,000
292	10-5710.5003	PART-TIME WAGES	93,224	67,053	72,157	82,354	88,940	32,664	100,799	88,940	-	125,000	36,060	125,000	125,000	125,000	125,000
293	10-5710.5004	FICA EXPENSE	7,188	5,436	6,004	6,522	6,919	2,574	7,885	6,919	-	9,716	2,797	9,716	9,716	9,716	9,716
294	10-5710.5005	RETIREMENT EXPENSE	1,865	1,443	-	244	-	-	(465)	-	-	-	-	-	-	-	-
295	10-5710.5006	GROUP HEALTH INSURANCE	-	-	-	-	-	-	(546)	-	-	-	-	-	-	-	-
296	10-5710.5007	WORKERS COMPENSATION	3,557	2,918	3,777	5,035	6,035	2,776	5,067	6,035	-	1,920	(4,115)	1,920	1,920	1,920	1,920
297		SUBTOTAL BEACH SERVICE OFFICER	106,522	80,806	88,264	97,049	103,394	38,954	115,000	103,394	-	138,636	35,242	138,636	138,636	138,636	138,636
298		% Increase/(Decrease) from Prior Y	14%	-24%	9%	10%	17%					34%					
299																	
300		TOTAL GENERAL FUND EXPENDITURES	10,467,611	10,314,457	11,126,105	12,019,226	13,321,490	6,618,606	13,410,932	14,141,488	819,998	14,412,821	1,091,331	14,571,860	14,875,339	15,034,336	15,296,131
301		% Increase/(Decrease) from Prior Y	-1%	-1%	8%	8%	20%			6%		8%		1%	2%	1%	2%
302																	
303		NET INCOME BEFORE TRANSFERS	1,026,149	1,219,949	1,751,852	2,944,511	(420,385)	(2,652,741)	1,465,944	588,962	1,009,347	(470,786)	(50,401)	(647,750)	(813,322)	(832,482)	(952,478)
304																	
306	10-3900.4901	OPERATING TRANSFERS IN	1,226,087	827,658	873,002	1,031,462	1,243,410	13,144	1,034,859	1,243,410	-	1,515,634	272,224	1,634,449	1,686,462	1,740,555	1,796,811
307	10-3900.5901	OPERATING TRANSFERS OUT	(2,037,371)	(1,820,026)	(2,380,577)	(3,624,164)	(823,025)	-	(3,624,164)	(1,482,372)	(659,347)	(1,044,848)	(221,823)	(986,699)	(873,140)	(908,073)	(844,333)
308		NET TRANSFERS IN/(OUT)	(811,284)	(992,368)	(1,507,575)	(2,592,702)	420,385	13,144	(2,589,305)	(238,962)	(659,347)	470,786	50,401	647,750	813,322	832,482	952,478
309																	
310		NET INCOME AFTER TRANSFERS	214,865	227,581	244,276	351,809	-	(2,639,597)	(1,123,361)	350,000	350,000	(0)	(0)	(0)	(0)	0	0
311																	
312		ENDING FUND BALANCE	3,420,190	3,647,771	3,892,047	4,243,856	3,892,047			4,593,855	350,000	4,593,855	350,000	4,593,855	4,593,855	4,593,855	4,593,856

	X	Y	137
1	CITY OF ISLE OF PALMS GENERAL FUND		
2	NOTES		
3			
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267	COURT		
268	SALARIES & WAGES	FY24 Budget includes a 2.5% merit pool for adjustments effective 1/1/2024. 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. FY24 includes provision for one additional court per month.	
271	FICA EXPENSE	FICA rate is 7.65%	
272	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%	
273	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections + 3.7% increase on January 1, 2024. Also includes a City of IOP specific experience modifier increase of 9.8% effective January 1, 2024.	
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 EQUP, 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	
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. Increased based on actual.	
286	MISC. & CONTINGENCY		
287			
288			
289			
290	BEACH SERVICE OFFICERS (BSOs)		
291	OVERTIME WAGES		
292	PART-TIME WAGES	FY24 includes an additional Marina Parking Attendant position. Increased PT hourly rate. All BSO and Parking Attendant wages and fringes are covered with transfers in from Tourism Funds	
293	FICA EXPENSE	FICA rate is 7.65%	
294	RETIREMENT EXPENSE		
295	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections + 3.7% increase on January 1, 2024. Also includes a City of IOP specific experience modifier increase of 9.8% effective January 1, 2024.	
296	WORKERS COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries. The premium rate for BSOs was changed by SCMIT from the police rate to a lower rate.	
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306	OPERATING TRANSFERS IN	Incls transfers in from Tourism funds for BSOs and Marina Parking Attendant (\$139k), 5 Police Officers (\$454k), Victims Advocate (\$3k), Police summer OT (\$20k), 6 Firefighters (\$473k), 3 new Paramedics (\$275k), 50% of Public Wks fuel (\$49k) & temps (\$124k), Front Beach restroom attendant (\$27k) and Public Relations/Media Coordinator (\$21k from CVB 30% Funds).	
307	OPERATING TRANSFERS OUT	Transfers Out to Capital Projects Fund.	
308			
309			
310			
311			
312			

	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND															
2	GL Number	Description	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/22 (6 MOS)	12 Months Jan-Dec 2022	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
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	6,351	1,705,300	10,442	(1,068,507)	10,442	(1,694,858)	2,833,100	1,127,800	-	-	-	-
9	20-3500.4501	MISCELLANEOUS REVENUE	18,808	-	20,600	-	-	-	-	-	-	-	-	-	-	-	-
10	20-3500.4504	SALE OF ASSETS	-	-	51,500	-	-	-	-	-	-	-	-	-	-	-	-
11	20-3500.4505	INTEREST INCOME	80,803	81,933	12,558	30,858	8,000	150,840	177,813	265,000	257,000	265,000	257,000	132,500	132,500	132,500	132,500
12	20-3500.4512	BOND PROCEEDS	-	-	3,500,000	-	-	-	-	-	-	-	-	-	-	-	-
13	20-3860.5805	MUNICIPAL LEASE PROCEEDS	-	848,267	-	1,556,639	-	-	680,933	-	-	-	-	-	-	-	-
14		TOTAL CAPITAL PROJ REVENUES (N	1,006,155	945,388	3,627,879	1,593,848	1,713,300	161,282	(209,761)	275,442	(1,437,858)	3,098,100	1,384,800	132,500	132,500	132,500	132,500
15		% Increase/(Decrease) from Prior Y	-19%	-6%	284%	-56%	7%			-84%		81%		-96%			
16																	
17		GENERAL GOVERNMENT															
18	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	20-4140.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	38,083	38,000	22,101	60,177	13,000	(25,000)	-	(38,000)	-	-	-	-
20	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,714	1,888	2,070	2,668	2,000	-	2,298	2,000	-	2,000	-	2,000	2,000	2,000	2,000
21	20-4140.5026	MAINT & SERVICE CONTRACTS	11,259	1,693	7,110	3,972	12,163	967	3,770	15,000	2,837	13,692	1,529	13,692	13,692	27,384	27,384
22	20-4140.5065	PROFESSIONAL SERVICES	15,247	7,650	24,842	-	-	-	-	-	-	-	-	-	-	-	-
23	20-4140.5085	CAPITAL OUTLAY	-	-	9,637	-	636,000	-	-	16,000	(620,000)	1,522,000	886,000	70,000	-	30,000	35,000
24		SUBTOTAL GENERAL GOVT	28,220	11,231	43,659	44,722	688,163	23,068	66,245	46,000	(642,163)	1,537,692	849,529	85,692	15,692	59,384	64,384
25		% Increase/(Decrease) from Prior Y	-86%	-60%	289%	2%	1439%			-93%		123%		-94%	-82%	278%	8%
26																	
27		POLICE															
28	20-4440.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	20-4440.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	28,000	-	-	-	(28,000)	49,000	21,000	-	-	-	-
30	20-4440.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,133	-	29,576	1,929	-	-	1,929	-	-	-	-	-	-	-	-
31	20-4440.5026	MAINT & SERVICE CONTRACTS	26,050	-	38,645	7,804	62,500	6,771	14,037	50,000	(12,500)	62,500	-	62,500	62,500	125,000	125,000
32	20-4440.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	20-4440.5084	CONSTRUCTION IN PROGRESS	23,817	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	20-4440.5085	CAPITAL OUTLAY	145,300	599,372	1,213,596	83,757	70,000	11,073	94,830	70,000	-	52,000	(18,000)	102,500	104,000	106,000	258,500
35		SUBTOTAL POLICE	196,300	599,372	1,281,816	93,490	160,500	17,844	110,795	120,000	(40,500)	163,500	3,000	165,000	166,500	231,000	383,500
36		% Increase/(Decrease) from Prior Y	145%	205%	114%	-93%	72%			-25%		2%		1%	1%	39%	66%
37																	
38		FIRE															
39	20-4540.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	20-4540.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	20-4540.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	20-4540.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,041	786	23,916	24,713	13,500	19,857	28,162	22,000	8,500	-	(13,500)	12,500	12,500	12,500	12,500
43	20-4540.5026	MAINT & SERVICE CONTRACTS	55,776	-	61,829	3,463	117,183	15,207	18,325	75,000	(42,183)	124,620	7,437	124,620	124,620	249,239	249,239
44	20-4540.5063	RENT AND LEASES	17,325	8,487	-	-	-	-	-	-	-	-	-	-	-	-	-
45	20-4540.5065	PROFESSIONAL SERVICES	1,199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	20-4540.5084	CONSTRUCTION IN PROGRESS	23,817	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	20-4540.5085	CAPITAL OUTLAY	-	1,459,125	1,461,580	1,479,680	241,500	54,941	874,470	185,500	(56,000)	206,000	(35,500)	576,000	592,500	42,500	220,500
48		SUBTOTAL FIRE	100,158	1,468,398	1,547,326	1,507,856	372,183	90,005	920,957	282,500	(89,683)	330,620	(41,563)	713,120	729,620	304,239	482,239
49		% Increase/(Decrease) from Prior Y	42%	1366%	5%	-3%	-75%			-24%		-11%		116%	2%	-58%	59%
50																	

	X	Y	139
1	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND		
	NOTES		
2			
3			
5	CAPITAL PROJECTS FUND REVENUES		
6	DONATIONS OF EQUIPMENT		
7	INTERGOVERNMENT TRANSFERS		
8	GRANT INCOME	FY24 incls a FEMA flood mitigation grant for an island residence (\$625k) and recognizes 100% of the \$2,170,600 Federal ARP grant. \$1.085 million (50% of total ARP award) will be transferred to the Marina for construction of the public dock while the remaining 50% will be used for the Waterway Blvd multi-use path (\$685k if grant is not rec'd) and drainage improvements (\$400k). FY24 also incls \$37.5k for physical agility testing equipment in the Fire Dept.	
9	MISCELLANEOUS REVENUE		
10	SALE OF ASSETS		
11	INTEREST INCOME	FY24 interest income based on last 12 months received. Forecast periods are 50% of FY24 Budget.	
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		
14			
15			
16			
17	GENERAL GOVERMENT		
18	BANK SERVICE CHARGES		
19	IT EQUIP, SOFTWARE & SVCS		
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	FY24 incls FEMA flood mitigation proj for island residence (\$625k, 100% offset with grants), HVAC repl (only w/failure) (\$15k), City Hall fence repl (\$18k), replace framing and metal doors at City Hall (\$30k) and 66% of the planning and construction of City Hall repairs/renovation (\$834k). Forecast periods = 100% of Gen Govt capital needs per the 10-yr plan.	
24			
25			
26			
27	POLICE		
28	VEHICLE MAINTENANCE		
29	IT EQUIP, SOFTWARE & SVCS	Replace/reconfigure Police Dept servers per VC3 recommendation	
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	FY24 incls 1 patrol SUV (\$52,000). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.	
35			
36			
37			
38	FIRE		
39	DEBT SERVICE - PRINCIPAL		
40	DEBT SERVICE - INTEREST		
41	VEHICLE MAINTENANCE		
42	NON-CAPITAL TOOLS & EQUIPMENT		
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	FY24 incls replace Port-Count machine for SCBA mask fit testing (\$10k), replace RAD-57 carbon monoxide monitor only w/ failure (\$6k), 50% of exhaust system for both stations (\$100k), physical agility testing equipment (75% offset by grant revenues) (\$50k), high-rise kits req'd for automatic aid (\$10k) and HVAC replacement (only with failure) (\$30k). Forecast periods = 50% of annual Fire Dept expenses per the 10-year cap plan.	
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	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND															
2	GL Number	Description	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/22 (6 MOS)	12 Months Jan-Dec 2022	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
3																	
51		PUBLIC WORKS															
52	20-4640.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	1,409	-	-	-	-	-	-	-	-	-	-	-	-
54	20-4640.5026	MAINT & SERVICE CONTRACTS	81,564	11,796	7,005	10,420	14,191	266	10,686	14,191	-	16,121	1,930	16,121	16,121	32,243	32,243
55	20-4640.5063	RENT AND LEASES	-	-	-	-	15,000	-	-	-	(15,000)	15,000	-	15,000	15,000	15,000	15,000
56	20-4640.5065	PROFESSIONAL SERVICES	19,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	20-4640.5084	CIP PHASE 3 DRAINAGE	1,141,894	81,623	182,855	586,821	2,596,000	257,136	776,298	802,000	(1,794,000)	1,331,000	(1,265,000)	-	-	-	-
58	20-4640.5085	CAPITAL OUTLAY	244,289	32,068	32,420	5,039	16,250	15,000	20,039	16,250	-	685,000	668,750	299,000	176,000	58,500	191,000
59	20-4640.5086	DRAINAGE	167,084	60,266	21,570	82,769	350,000	14,509	78,428	250,000	(100,000)	1,100,000	750,000	350,000	350,000	350,000	350,000
60		SUBTOTAL PUBLIC WORKS	1,654,132	185,753	245,259	685,050	2,991,441	286,910	885,451	1,082,441	(1,909,000)	3,147,121	155,680	680,121	557,121	455,743	588,243
61		% Increase/(Decrease) from Prior Y	9%	-89%	32%	179%	337%			-64%		5%		-78%	-18%	-18%	29%
62																	
63		BUILDING															
64	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	1,325	1,325	1,325	1,325	-	-	-	-	-	-
65	20-4740.5026	MAINT & SERVICE CONTRACTS	(9)	-	6,710	3,541	12,163	591	3,094	5,000	(7,163)	13,692	1,529	13,692	13,692	27,384	27,384
66	20-4740.5085	CAPITAL OUTLAY	-	-	3,980	-	10,000	-	-	10,000	-	10,000	-	38,000	-	-	15,000
67		SUBTOTAL BUILDING	(9)	-	10,689	3,541	22,163	1,916	4,419	16,325	(5,838)	23,692	1,529	51,692	13,692	27,384	42,384
68		% Increase/(Decrease) from Prior Y	-100%	-100%			526%			-26%		7%		118%	-74%	100%	55%
69																	
70		RECREATION															
71	20-4840.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	36,000	-	-	16,000	(20,000)	37,000	1,000	-	-	-	-
72	20-4840.5025	NON-CAPITAL TOOLS & EQUIPMEN	28,596	6,042	1,430	-	7,500	5,026	5,026	7,500	-	7,500	-	7,500	7,500	7,500	7,500
73	20-4840.5026	MAINT & SERVICE CONTRACTS	79,229	34,747	2,500	34,712	37,725	14,682	34,889	37,725	-	42,855	5,130	42,855	42,855	85,710	85,710
74	20-4840.5085	CAPITAL OUTLAY	-	-	83,752	49,192	101,000	52,840	96,355	81,000	(20,000)	135,000	34,000	75,500	136,500	647,000	72,000
75		SUBTOTAL RECREATION	107,825	40,789	87,683	83,904	182,225	72,548	136,270	142,225	(40,000)	222,355	40,130	125,855	186,855	740,210	165,210
76		% Increase/(Decrease) from Prior Y	25%	-62%	115%	-4%	117%			-22%		22%		-43%	48%	296%	-78%
77																	
78																	
79		TOTAL CAPITAL PROJECTS FUND EXPENDITURES	2,086,624	2,305,543	3,216,432	2,418,562	4,416,675	492,291	2,124,136	1,689,491	(2,727,184)	5,424,980	1,008,305	1,821,480	1,669,480	1,817,960	1,725,960
80		% Increase/(Decrease) from Prior Y	5%	10%	40%	-25%	83%			-62%		23%		-66%	-8%	9%	-5%
81																	
82		NET INCOME BEFORE TRANSFERS	(1,080,469)	(1,360,155)	411,447	(824,715)	(2,703,375)	(331,010)	(2,333,897)	(1,414,049)	1,289,326	(2,326,880)	376,495	(1,688,980)	(1,536,980)	(1,685,460)	(1,593,460)
83																	
84		TRANSFERS															
85	20-3900.4901	OPERATING TRANSFERS IN	1,924,450	1,728,994	2,380,577	3,444,164	823,025	-	3,444,164	1,482,372	659,347	1,044,848	221,823	986,699	873,140	908,073	844,333
86	20-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	-	-	-	-	-	(1,085,300)	(1,085,300)	-	-	-	-
87		NET TRANSFERS IN/(OUT)	1,924,450	1,728,994	2,380,577	3,444,164	823,025	-	3,444,164	1,482,372	659,347	(40,452)	(863,477)	986,699	873,140	908,073	844,333
88																	
89		NET INCOME AFTER TRANSFERS	843,981	368,839	2,792,024	2,619,449	(1,880,350)	(331,010)	1,110,267	68,323	1,948,673	(2,367,332)	(486,982)	(702,281)	(663,840)	(777,387)	(749,127)
90																	
91		ENDING FUND BALANCE	5,772,507	6,141,345	8,933,369	11,552,819	7,053,019			11,621,142		9,253,810		8,551,529	7,887,689	7,110,302	6,361,175

	X	Y	141
1	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND		
	NOTES		
2			
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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.	
56	PROFESSIONAL SERVICES		
57	CIP PHASE 3 DRAINAGE	FY24 incls balance to finish the Forest Trail outfall (\$1.3M) and the 41st Ave outfall incl piping of 41st Ave ditch (\$29k). Design and Construction total for 41st Ave has a cost estimate of \$2.2million. This project will be funded and managed by the State Office of Resilience. The City's cost share is for permitting only \$29,000.	
58	CAPITAL OUTLAY	FY24 includes 50% of the Waterway Blvd multi-use path elevation project (\$685k). City is seeking hazard mitigation grant funds to offset this cost but if the grant is not awarded, Federal ARP funds on hand can be used. 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 using bond proceeds on hand + Federal ARP grant (\$1M).	
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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	FY24 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 (30k) andreplace camera system server (7k)	
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	FY24 incls repl HVAC (\$50k only with failure), acoustical panels for gym (\$30k) & 1/3 of cost construct outdoor fitness courts (\$55k). 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	In FY24, transfer 50% of Federal American Rescue Plan (ARP) Funds held in the Cap Projects Fund to Marina (\$1,085,300) for approximately 2/3rds of the cost to build a new Public Dock.	
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	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/22 (6 MOS)	12 Months Jan-Dec 2022	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
5	MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES																
6	30-3450.4105	ACCOM. FEE REVENUE	1,042,551	863,187	1,318,141	1,818,174	1,543,000	729,598	1,695,051	1,849,000	306,000	1,680,000	137,000	1,713,600	1,747,872	1,782,829	1,818,486
7	30-3450.4106	COUNTY ACC. FEE REVENUE	508,000	370,500	508,000	730,293	598,000	231,164	659,743	684,000	86,000	657,000	59,000	508,000	518,160	528,523	539,094
8	30-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	30-3500.4504	SALE OF ASSETS	3,170	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	30-3500.4505	INTEREST INCOME	41,004	25,891	2,386	6,427	1,500	34,486	40,334	59,000	57,500	59,000	57,500	29,500	29,500	29,500	29,500
11	TOTAL REVENUES (NO TRANSFERS)		1,594,725	1,259,578	1,828,527	2,554,894	2,142,500	995,248	2,395,128	2,592,000	449,500	2,396,000	253,500	2,251,100	2,295,532	2,340,853	2,387,080
12	% Increase/(Decrease) from Prior Y		4%	-21%	45%	40%	-16%			21%		12%		-6%	2%	2%	2%
13																	
14	GENERAL GOVERNMENT																
15	30-4120.5009	DEBT SERVICE - PRINCIPAL	72,000	82,000	84,000	84,000	84,000	-	84,000	84,000	-	-	(84,000)	-	-	-	-
16	30-4120.5011	DEBT SERVICE - INTEREST	6,821	5,611	4,234	2,822	1,411	706	2,117	1,411	-	-	(1,411)	-	-	-	-
17	30-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	30-4120.5020	ELECTRIC AND GAS	317	309	326	370	400	191	381	400	-	400	-	400	400	400	400
19	30-4120.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	97,000	97,000	-	-	-	-
20	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	30-4120.5026	MAINT & SERVICE CONTRACTS	9,425	13,878	15,285	20,585	41,000	2,476	3,193	41,000	-	52,000	11,000	52,000	52,000	52,000	52,000
22	30-4120.5054	STREET SIGNS	23,306	3,483	16,691	18,296	25,000	1,033	18,925	25,000	-	25,000	-	25,000	25,000	25,000	25,000
23	30-4120.5061	ADVERTISING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	30-4120.5065	PROFESSIONAL SERVICES	-	-	8,945	-	15,000	-	-	-	(15,000)	15,000	-	15,000	15,000	15,000	15,000
25	30-4120.5079	MISC. & CONTINGENCY EXP	9,967	9,926	15,983	19,840	16,000	11,749	21,118	16,000	-	35,000	19,000	35,000	35,000	35,000	35,000
26	30-4120.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	416,000	416,000	-	-	-	-
27	SUBTOTAL GENERAL GOVT		121,835	115,207	145,463	145,914	182,811	16,156	129,734	167,811	(15,000)	640,400	457,589	127,400	127,400	127,400	127,400
28	% Increase/(Decrease) from Prior Y		-5%	-5%	26%	0%	25%			-8%		250%		-80%			
30	POLICE																
31	30-4420.5021	TELEPHONE/CABLE	4,848	5,360	5,933	6,799	6,000	6,529	8,945	9,000	3,000	9,000	3,000	9,000	9,000	9,000	9,000
32	30-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	3,614	3,993	3,548	-	-	-	-	-	-	-	-	-	-	-	-
33	30-4420.5026	MAINT & SERVICE CONTRACTS	691	9,917	8,378	11,544	11,000	4,431	12,402	11,000	-	12,000	1,000	11,000	11,000	11,000	11,000
34	30-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	30-4420.5067	CONTRACTED SERVICES	21,330	14,750	13,160	10,762	33,000	4,708	9,680	33,000	-	33,000	-	20,000	20,000	20,000	20,000
36	30-4420.5084	CONSTRUCTION IN PROGRESS	11,908	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	30-4420.5085	CAPITAL OUTLAY	60,405	354,220	169,544	-	105,000	11,073	11,073	45,000	(60,000)	63,500	(41,500)	41,000	41,600	42,400	103,400
38	SUBTOTAL POLICE		102,796	388,240	200,562	29,105	155,000	26,741	42,101	98,000	(57,000)	117,500	(37,500)	81,000	81,600	82,400	143,400
39	% Increase/(Decrease) from Prior Y		4%	278%	-48%	-85%	433%			-37%		-24%		-31%	1%	1%	74%
41	FIRE																
42	30-4520.5009	DEBT SERVICE - PRINCIPAL	-	-	-	93,957	81,449	81,449	81,449	81,449	-	82,752	1,303	84,076	85,421	86,788	88,177
43	30-4520.5011	DEBT SERVICE - INTEREST	-	-	-	-	12,508	12,508	12,508	12,508	-	11,205	(1,303)	9,881	8,536	7,169	5,780
44	30-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	14,334	-	-	24,930	-	33	24,963	28,000	28,000	-	-	-	-	-	-
45	30-4520.5026	MAINT & SERVICE CONTRACTS	20,974	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	30-4520.5084	CONSTRUCTION IN PROGRESS	11,908	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	30-4520.5085	CAPITAL OUTLAY	-	300,995	169,544	149,178	154,000	-	52,464	79,000	(75,000)	156,000	2,000	230,400	237,000	17,000	88,200
48	SUBTOTAL FIRE		47,216	300,995	169,544	268,065	247,957	93,990	171,384	200,957	(47,000)	249,957	2,000	324,357	330,957	110,957	182,157
49	% Increase/(Decrease) from Prior Y		326883%	537%	-44%	58%	-8%			-19%		1%		30%	2%	-66%	64%
51	PUBLIC WORKS																
52	30-4620.5026	MAINT & SERVICE CONTRACTS	50,945	9,509	6,564	13,996	29,000	2,094	13,899	29,000	-	29,000	-	29,000	29,000	29,000	29,000
53	30-4620.5054	STREET SIGNS	93	3,899	2,412	955	-	1,526	2,481	-	-	-	-	-	-	-	-
54	30-4620.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	30-4620.5065	PROFESSIONAL SERVICES	-	482	-	-	-	-	-	-	-	-	-	-	-	-	-
56	30-4620.5067	CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	30-4620.5079	MISC. & CONTINGENCY EXP	2,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	X	Y	143
1	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND		
2	NOTES		
3			
5	MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES		
6	ACCOM. FEE REVENUE	FY24 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.	
7	COUNTY ACC. FEE REVENUE	FY24 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.	
8	GRANT INCOME		
9	SALE OF ASSETS		
10	INTEREST INCOME	FY24 interest income based on last 12 months received. Forecast periods are 50% of FY24 Budget.	
11			
12			
13			
14	GENERAL GOVERMENT		
15	DEBT SERVICE - PRINCIPAL	Rec Bond paid off in FY23	
16	DEBT SERVICE - INTEREST	Rec Bond paid off in FY23	
17	BANK SERVICE CHARGES		
18	ELECTRIC AND GAS		
19	IT EQUIP, SOFTWARE & SVCS	FY24 includes Rentalscape STR compliance software (62k) and a provision for additional property mgt software (35k) if needed	
20	NON-CAPITAL TOOLS & EQUIPMENT		
21	MAINT & SERVICE CONTRACTS	Provision for annual trimming of all roadside palm trees between Breach Inlet and 57th Ave + 19 Palm at Rec Dept (\$34k) and install or refinish approx 3 streetprint crosswalks (\$18k)	
22	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.	
23	ADVERTISING		
24	PROFESSIONAL SERVICES	Provision for professional services related to parking management	
25	MISCELLANEOUS	In FY24 (\$24k) contract for holiday decorations including installation of Front Beach lights and holiday tree, all bulbs and supplies and storage (relieving the City of the cost of 2 storage units). Provision for lighting oak trees at end of the IOP Connector (\$5k), US flags (\$3k) and tshirts for IOP beach cleanup crew (\$3k).	
26	CAPITAL OUTLAY	FY24 incls 1/3rd of the cost to plan and construct a renovation of City Hall (\$416k)	
27			
28			
30	POLICE		
31	TELEPHONE/CABLE	Comcast service for IOP Connector camera feed. Added new camera facing northbound on Palm.	
32	NON-CAPITAL TOOLS & EQUIPMENT		
33	MAINT & SERVICE CONTRACTS	Includes \$11,000 for pooper scooper stations & supplies co-ordinated by Animal Control in Pol Dept. In FY24 add 2 stations along Waterway Blvd multi-use path.	
34	PROFESSIONAL SERVICES		
35	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.	
36	CONSTRUCTION IN PROGRESS		
37	CAPITAL OUTLAY	FY24 incls one SUV repl (\$52k) and an automatic license plate reader for IOP Connector for investigative purposes (\$11.5k). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan.	
38			
39			
41	FIRE		
42	DEBT SERVICE - PRINCIPAL	Debt service for new Fire engine	
43	DEBT SERVICE - INTEREST	Debt service for new Fire engine	
44	NON-CAPITAL TOOLS & EQUIPMENT		
45	MAINT & SERVICE CONTRACTS		
46	CONSTRUCTION IN PROGRESS		
47	CAPITAL OUTLAY	FY24 incls replacement of 2014 Ford F150 (\$56k) and \$50% of cost to install exhaust system at both stations (\$100k). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.	
48			
49			
51	PUBLIC WORKS		
52	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).	
53	STREET SIGNS		
54	RENT AND LEASES		
55	PROFESSIONAL SERVICES		
56	CONTRACTED SERVICES		
57	MISCELLANEOUS		

	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/22 (6 MOS)	12 Months Jan-Dec 2022	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
58	30-4620.5085	CAPITAL OUTLAY	543,199	79,850	18,890	221,523	16,250	14,000	110,685	16,250	-	120,000	103,750	119,600	70,400	23,400	76,400
59	30-4620.5086	DRAINAGE	-	125,988	452,803	305,349	648,668	126,925	403,893	548,668	(100,000)	197,804	(450,864)	445,804	448,668	447,804	445,804
60		SUBTOTAL PUBLIC WORKS	596,587	219,728	480,669	541,822	693,918	144,545	530,958	593,918	(100,000)	346,804	(347,114)	594,404	548,068	500,204	551,204
61		% Increase/(Decrease) from Prior Y	56%	-63%	119%	13%	28%			-14%		-50%		71%	-8%	-9%	10%
62																	
63		RECREATION															
64	30-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	30-4820.5026	MAINT & SERVICE CONTRACTS	-	-	76	-	-	-	-	-	-	-	-	-	-	-	-
66	30-4820.5085	CAPITAL OUTLAY	21,736	-	-	-	65,000	-	-	65,000	-	91,000	26,000	30,200	54,600	258,800	28,800
67		SUBTOTAL RECREATION	21,736	-	76	-	65,000	-	-	65,000	-	91,000	26,000	30,200	54,600	258,800	28,800
68		% Increase/(Decrease) from Prior Y	555%	-100%										-67%	81%	374%	-89%
69																	
70		FRONT BEACH AND PARKING MANAGEMENT															
71	30-5620.5010	PRINT AND OFFICE SUPPLIES	17,071	9,755	9,549	6,231	20,800	5,685	8,004	20,800	-	20,800	-	20,800	20,800	20,800	20,800
72	30-5620.5013	BANK SERVICE CHARGES	35,248	34,793	54,380	61,276	62,000	46,323	67,970	-	(62,000)	70,000	8,000	62,000	62,000	62,000	62,000
73	30-5620.5020	ELECTRIC AND GAS	38,051	37,850	41,473	41,633	42,000	20,777	41,703	42,000	-	42,000	-	42,000	42,000	42,000	42,000
74	30-5620.5021	TELEPHONE/CABLE	3,322	3,777	3,200	2,808	4,000	1,324	2,800	4,000	-	4,000	-	4,000	4,000	4,000	4,000
75	30-5620.5022	WATER AND SEWER	4,942	3,936	4,060	4,563	5,500	2,450	4,759	5,500	-	5,500	-	5,500	5,500	5,500	5,500
76	30-5620.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	52,237	72,000	8,189	50,167	72,000	-	66,000	(6,000)	72,000	72,000	72,000	72,000
77	30-5620.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,120	1,105	4,584	12,699	3,000	160	11,325	3,000	-	8,000	5,000	3,000	3,000	3,000	3,000
78	30-5620.5026	MAINT & SERVICE CONTRACTS	30,377	20,147	55,185	26,293	43,500	7,262	26,973	43,500	-	43,500	-	43,500	43,500	43,500	43,500
79	30-5620.5027	MACHINE/EQUIPMENT REPAIR	2,120	13,817	14,929	14,912	16,000	9,494	11,652	16,000	-	16,000	-	16,000	16,000	16,000	16,000
80	30-5620.5041	UNIFORMS	3,764	2,244	1,487	2,087	5,000	295	2,030	5,000	-	5,000	-	5,000	5,000	5,000	5,000
81	30-5620.5054	STREET SIGNS	1,397	2,097	4,411	6,038	7,500	5,393	11,029	7,500	-	7,500	-	7,500	7,500	7,500	7,500
82	30-5620.5062	INSURANCE	1,167	908	905	923	1,000	503	1,005	1,000	-	1,100	100	1,122	1,144	1,167	1,191
83	30-5620.5065	PROFESSIONAL SERVICES	31,358	33,168	37,010	1,807	5,000	856	(30)	2,000	(3,000)	2,000	(3,000)	2,000	2,000	2,000	2,000
84	30-5620.5067	CONTRACTED SERVICES	12,200	10,800	6,200	8,822	18,000	12,800	18,822	18,000	-	18,000	-	18,000	18,000	18,000	18,000
85	30-5620.5079	MISC. & CONTINGENCY EXP	8,284	3,823	1,605	1,219	7,500	111	1,256	7,500	-	7,500	-	7,500	7,500	7,500	7,500
86	30-5620.5085	CAPITAL OUTLAY	-	-	-	5,500	-	-	(4,362)	-	-	-	-	-	-	-	-
87		SUBTOTAL FR BEACH/PKG MGT	191,421	178,219	238,979	249,047	312,800	121,623	255,101	247,800	(65,000)	316,900	4,100	309,922	309,944	309,967	309,991
88		% Increase/(Decrease) from Prior Y	-9%	-7%	34%	4%	26%			-21%		1%		-2%	0%	0%	0%
89																	
90		TOTAL MUNI ATAX FUND EXPENDITURES	1,081,591	1,202,388	1,235,292	1,233,953	1,657,486	403,054	1,129,277	1,373,486	(284,000)	1,762,561	105,075	1,467,283	1,452,570	1,389,728	1,342,952
91		% Increase/(Decrease) from Prior Y	31%	11%	3%	0%	34%			-17%		6%		-17%	-1%	-4%	-3%
92																	
93		NET INCOME BEFORE TRANSFERS	513,134	57,189	593,235	1,320,941	485,014	592,194	1,265,851	1,218,514	733,500	633,439	148,425	783,817	842,962	951,124	1,044,128
94																	
95		TRANSFERS															
96	30-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	30-3900.5901	OPERATING TRANSFERS OUT	(607,582)	(395,615)	(281,700)	(432,954)	(833,050)	-	(432,954)	(583,050)	250,000	(979,433)	(146,383)	(595,710)	(612,639)	(855,244)	(648,554)
98		NET TRANSFERS IN/(OUT)	(607,582)	(395,615)	(281,700)	(432,954)	(833,050)	-	(432,954)	(583,050)	250,000	(979,433)	(146,383)	(595,710)	(612,639)	(855,244)	(648,554)
99																	
100		NET INCOME AFTER TRANSFERS	(94,448)	(338,426)	311,535	887,987	(348,036)	592,194	832,897	635,464	983,500	(345,994)	2,042	188,107	230,323	95,880	395,574
101																	
102		ENDING FUND BALANCE	1,622,046	1,283,620	1,595,155	2,483,143	1,247,119			3,118,607		2,772,612		2,960,719	3,191,043	3,286,923	3,682,497

	X	Y	145
1	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND		
	NOTES		
2			
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58	CAPITAL OUTLAY	FY24 includes 100% of City's cost for undergrounding elec lines (\$75k), surveying equipment for in-house drainage maintenance (\$20k) and radio replacements for all Public Works vehicles (\$25k). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.	
59	DRAINAGE	Includes annual ditch maintenance (\$196-199k per year)	
60			
61			
62			
63	RECREATION		
64	NON-CAPITAL TOOLS & EQUIPMENT		
65	MAINT & SERVICE CONTRACTS		
66	CAPITAL OUTLAY	FY24 includes replacement of Rec Admin SUV (\$36k) and 1/3 cost to construct outdoor fitness court (\$55k). Forecast period annual amts = 20% of 10 Yr Cap Plan totals	
67			
68			
69			
70	FRONT BEACH AND PARKING MANAGEMENT		
71	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).	
72	BANK SERVICE CHARGES	Processing fees paid for parking kiosk credit card transactions.	
73	ELECTRIC AND GAS	Landscape lighting in Front Beach area	
74	TELEPHONE/CABLE	Service for 3 call boxes (\$1,000) and internet service for 12 BSO enforcement tablets (\$3,000).	
75	WATER AND SEWER	Irrigation	
76	IT EQUP, SOFTWARE & SVCS	Includes all T2 parking management and parking citation collection software (34.5k), 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 (18.5k), provision for ticket printing device replacement (\$1k) and misc provision (.5k).	
77	NON-CAPITAL TOOLS & EQUIPMENT	Provision for surveillance camera replacements if needed (\$3k). For FY24 add 2 misting fans for personnel (\$5k).	
78	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).	
79	MACHINE/EQUIPMENT REPAIR	Includes annual Parkeon maintenance contract for 18 kiosks	
80	UNIFORMS	BSO uniforms	
81	STREET SIGNS	Replace Front Beach parking signs as needed. Increased to cover signage for text-2-park option system.	
82	INSURANCE	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area	
83	PROFESSIONAL SERVICES	Includes amored car service for kiosk collections (\$2k).	
84	CONTRACTED SERVICES	Beach recycling collection per contract	
85	MISCELLANEOUS	Provision for unanticipated costs. Covers all parking and front beach maintenance.	
86	CAPITAL OUTLAY		
87			
88			
89			
90			
91			
92			
93			
94			
95	TRANSFERS		
96	OPERATING TRANSFERS IN		
97	OPERATING TRANSFERS OUT	Includes transfers to General Fund for 3 firefighters (\$236k), 2 police officers (\$170k) and 50% of Pub Works fuel (\$49k) & temp labor (\$124k). FY24 incls transfers to Marina fund of \$100k for 50% of cost to improve T-Dock on ICW, \$50k for Marina green space and \$250k for the new Public Dock. In FY27, \$225k for 50% of bulkhead recoating if necessary.	
98			
99			
100			
101			
102			

	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND															
2	GL Number	Description	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/22 (6 MOS)	12 Months Jan-Dec 2022	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
5	HOSPITALITY TAX FUND REVENUES																
6	35-3450.4108	HOSPITALITY TAX	794,303	603,275	730,503	1,146,816	1,000,000	610,214	1,289,098	1,309,000	309,000	1,178,000	178,000	1,201,560	1,225,591	1,250,103	1,275,105
7	35-3500.4504	SALE OF ASSETS	915	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	35-3500.4505	INTEREST INCOME	25,151	16,904	1,944	3,304	1,100	19,565	22,391	33,000	31,900	33,000	31,900	16,500	16,500	16,500	16,500
9	TOTAL REVENUES (NO TRANSFERS)		820,369	620,179	732,447	1,150,120	1,001,100	629,779	1,311,490	1,342,000	340,900	1,211,000	209,900	1,218,060	1,242,091	1,266,603	1,291,605
10	% Increase/(Decrease) from Prior Y		3%	-24%	18%	57%	-13%			34%		21%		1%	2%	2%	2%
11																	
12	GENERAL GOVERNMENT																
13	35-4120.5009	DEBT SERVICE - PRINCIPAL	117,000	123,000	129,000	135,000	144,000	-	135,000	144,000	-	150,000	6,000	159,000	165,000	-	-
14	35-4120.5011	DEBT SERVICE - INTEREST	21,094	18,894	16,582	14,156	11,618	5,809	12,887	11,618	-	8,911	(2,707)	6,091	3,102	-	-
15	SUBTOTAL GENERAL GOVT		138,094	141,894	145,582	149,156	155,618	5,809	147,887	155,618	-	158,911	3,293	165,091	168,102	-	-
16	% Increase/(Decrease) from Prior Y		3%	3%	3%	2%	4%					2%		4%	2%		
17																	
18	POLICE																
19	35-4420.5009	DEBT SERVICE - PRINCIPAL	-	-	-	49,973	-	-	49,973	37,000	37,000	38,447	38,447	39,715	41,025	42,385	43,788
20	35-4420.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	13,000	13,000	11,400	11,400	10,131	8,821	7,468	6,065
21	35-4420.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	100,000	68,876	68,876	50,000	(50,000)	15,000	(85,000)	15,000	15,000	15,000	15,000
22	35-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	5,290	2,871	2,165	2,000	196	2,232	2,000	-	2,000	-	2,000	2,000	2,000	2,000
23	35-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	35-4420.5085	CAPITAL OUTLAY	7,740	30,576	43,801	432,755	55,000	5,083	409,077	55,000	-	57,000	2,000	20,500	20,800	21,200	51,700
25	SUBTOTAL POLICE		7,740	35,867	46,673	484,893	157,000	74,156	530,158	157,000	-	123,847	(33,153)	87,346	87,646	88,053	118,553
26	% Increase/(Decrease) from Prior Y		-52%	363%	30%	939%	-68%					-21%		-29%	0%	0%	35%
27																	
28	FIRE																
29	35-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	31,726	10,999	12,315	26,958	61,000	9,885	18,870	61,000	-	80,000	19,000	44,000	44,000	44,000	44,000
30	35-4520.5085	CAPITAL OUTLAY	-	-	159,455	27,550	136,500	-	25	136,500	-	176,000	39,500	115,200	118,500	8,500	44,100
31	SUBTOTAL FIRE		31,726	10,999	171,771	54,508	197,500	9,885	18,896	197,500	-	256,000	58,500	159,200	162,500	52,500	88,100
32	% Increase/(Decrease) from Prior Y		-53%	-65%	1462%	-68%	262%					30%		-38%	2%	-68%	68%
33																	
34	PUBLIC WORKS																
35	35-4620.5026	MAINT & SERVICE CONTRACTS	80,731	65,798	101,623	154,672	193,800	56,616	142,114	170,000	(23,800)	193,800	-	193,800	193,800	193,800	193,800
36	35-4620.5067	CONTRACTED SERVICES	69,952	66,119	63,601	83,228	70,000	44,146	84,565	70,000	-	70,000	-	70,000	70,000	70,000	70,000
37	35-4620.5085	CAPITAL OUTLAY	-	-	32,420	-	145,000	25,222	25,222	145,000	-	65,000	(80,000)	59,800	35,200	11,700	38,200
38	35-4620.5086	DRAINAGE	-	-	178,804	-	-	-	(60,000)	-	-	-	-	-	-	-	-
39	SUBTOTAL PUBLIC WORKS		150,683	131,917	376,448	237,900	408,800	125,985	191,901	385,000	(23,800)	328,800	(80,000)	323,600	299,000	275,500	302,000
40	% Increase/(Decrease) from Prior Y		38%	-12%	185%	-37%	72%			-6%		-20%		-2%	-8%	-8%	10%
41																	
42	BUILDING																
43	35-4720.5010	PRINT AND OFFICE SUPPLIES	-	-	-	88	-	-	88	-	-	-	-	-	-	-	-
44	35-4720.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	SUBTOTAL BUILDING		-	-	-	88	-	-	88	-	-	-	-	-	-	-	-
46	% Increase/(Decrease) from Prior Y		-100%														
47																	
48	RECREATION																
49	35-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	3,815	-	-	-	-	-	-	-	-	-	-	-	-	-
50	35-4820.5085	CAPITAL OUTLAY	-	-	-	-	105,000	10,203	10,203	105,000	-	85,000	(20,000)	15,100	27,300	129,400	14,400
51	35-4830.5092	SPECIAL ACTIVITIES/EVENTS	32,636	30,398	11,623	38,767	45,500	22,421	45,066	45,500	-	45,500	-	45,500	45,500	45,500	45,500
52	SUBTOTAL RECREATION		32,636	34,213	11,623	38,767	150,500	32,624	55,270	150,500	-	130,500	(20,000)	60,600	72,800	174,900	59,900
53	% Increase/(Decrease) from Prior Year				-66%	234%	288%					-13%		-54%	20%	140%	-66%
54																	

	X		Y	147
1	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND			
	NOTES			
2				
3				
5	HOSPITALITY TAX FUND REVENUES			
6	HOSPITALITY TAX	FY24 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.		
7	SALE OF ASSETS			
8	INTEREST INCOME			
9				
10				
11				
12	GENERAL GOVERNMENT			
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.		
15				
16				
17				
18	POLICE			
19	DEBT SERVICE - PRINCIPAL	Debt service on Axon body worn and In-car camera system		
20	DEBT SERVICE - INTEREST	Debt service on Axon body worn and In-car camera system		
21	IT EQUIP, SOFTWARE & SVCS	Police Use-of-Force and De-escalation training software (15k)		
22	NON-CAPITAL TOOLS & EQUIPMENT	Body camera equipment replacements as needed		
23	PROFESSIONAL SERVICES			
24	CAPITAL OUTLAY	FY24 includes replacement of Animal Control pickup truck (\$48k) and evidence refrigerator (\$9k) . Forecast periods = 10% of the annual Police Dept capital needs per the 10-yr plan.		
25				
26				
27				
28	FIRE			
29	NON-CAPITAL TOOLS & EQUIPMENT	Increase annual provision for bunker gear from \$25,000 to \$35,000- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employee. Provison for hose & appliances increased from \$7,500 to \$9,000 to cover requirements for automatic aid. In FY24 added 2 sets of bunker gear for each of the 6 new paramedics (\$36k)		
30	CAPITAL OUTLAY	FY24 includes replacement of 1 Ford F150 (\$56k) and purchase of 2 cardiac monitors for Paramedic program (\$120k). Forecast periods = 10% of Fire Dept 10-yr cap plan.		
31				
32				
33				
34	PUBLIC WORKS			
35	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. Incls right-of-way maintenance 21st-41st.		
36	CONTRACTED SERVICES	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd) + commercial dumpster service		
37	CAPITAL OUTLAY	FY24 includes replacement of pickup truck with an F350 diesel model to trailer jet vac. Forecast periods = 10% of Pub Wks 10 Year Cap Plan totals for non-drainage related capital expenses.		
38	DRAINAGE			
39				
40				
41				
42	BUILDING			
43	PRINT AND OFFICE SUPPLIES			
44	BANK SERVICE CHARGES			
45				
46				
47				
48	RECREATION			
49	NON-CAPITAL TOOLS & EQUIPMENT			
50	CAPITAL OUTLAY	FY24 incls replacement of bi-parting curtain in gym (\$10k) and lighting for pickleball courts (\$25k). Forecast period annual amts = 10% of 10 Yr Capital Plan totals. FY24 also includes \$50k to rehab the Breach Inlet boat ramp.		
51	SPECIAL ACTIVITIES	Holiday Fest (\$25k), Front Beach Fest (\$16,500) and Sand Sculpting (\$4,000).		
52				
53				
54				

	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND															
2	GL Number	Description	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/22 (6 MOS)	12 Months Jan-Dec 2022	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
3																	
55	FRONT BEACH AND PARKING MANAGEMENT																
56	35-5620.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	20,000	-	-	20,000	-	20,000	-	-	-	-	-
57	35-5620.5085	CAPITAL OUTLAY	-	-	-	-	48,000	26,749	26,749	48,000	-	75,000	27,000	-	10,000	-	30,000
58	SUBTOTAL FR BEACH/PKG MGT		-	-	-	-	68,000	26,749	26,749	68,000	-	95,000	27,000	-	10,000	-	30,000
59	% Increase/(Decrease) from Prior Year																
60																	
61	TOTAL HOSPITALITY TAX FUND EXPENDITURES		360,878	354,890	752,096	965,312	1,137,418	275,207	970,948	1,113,618	(23,800)	1,093,058	(44,360)	795,837	800,048	590,953	598,553
62	% Increase/(Decrease) from Prior Y		10%	-2%	112%	28%	18%			-2%		-4%		-27%	1%	-26%	1%
63																	
64	NET INCOME BEFORE TRANSFERS		459,491	265,289	(19,649)	184,808	(136,318)	354,571	340,542	228,382	364,700	117,942	254,260	422,223	442,043	675,650	693,052
65																	
66		TRANSFERS															
67	35-3900.5901	OPERATING TRANSFERS OUT	(462,008)	(229,830)	(218,549)	(244,456)	(266,214)	-	(244,456)	(266,214)	-	(277,728)	(11,514)	(288,837)	(300,391)	(312,406)	(324,902)
68		NET TRANSFERS IN/(OUT)	(462,008)	(229,830)	(218,549)	(244,456)	(266,214)	-	(244,456)	(266,214)	-	(277,728)	(11,514)	(288,837)	(300,391)	(312,406)	(324,902)
69																	
70	NET INCOME AFTER TRANSFERS		(2,517)	35,459	(238,198)	(59,648)	(402,532)	354,571	96,086	(37,832)	364,700	(159,786)	242,746	133,386	141,652	363,244	368,150
71																	
72	ENDING FUND BALANCE		1,077,774	1,113,233	875,035	815,387	472,503			777,555		617,769		751,155	892,807	1,256,051	1,624,201

	X	Y	149
1	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND		
2	NOTES		
3			
55	FRONT BEACH AND PARKING MANAGEMENT		
56	MAINT & SERVICE CONTRACTS	Improve entrance to large parking lot with pavers, signage, etc (\$20k).	
57	CAPITAL OUTLAY	FY24 includes replacement of 2 parking kiosks (\$24k) and replacement of all benches in the Front Beach area (\$51k). Add or replace public art in FY26 (\$10k) and replace parking kiosks in FY28 (\$30k)	
58			
59			
60			
61			
62			
63			
64			
65			
66	TRANSFERS		
67	OPERATING TRANSFERS OUT	Includes transfers to General Fund for 1 police officer (\$85k), 1 police livability/special services officer (\$113k) and 1 firefighter (\$79k).	
68			
69			
70			
71			
72			

	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/2022 (6 MOS)	Jan-Dec 2022 (12 MOS)	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
3																	
5		STATE ACCOMMODATIONS TAX FUND REVENUES															
6	50-3450.4105	ACCOMMODATION TAX-RELATED	1,298,212	1,093,386	1,589,078	2,263,580	1,790,810	952,270	2,354,645	2,368,000	577,190	2,129,400	338,590	2,171,988	2,215,428	2,259,736	2,304,931
7	50-3450.4107	ACCOMMODATION TAX-PROMO	599,175	504,640	733,416	1,044,725	826,528	439,505	1,086,755	1,093,000	266,472	982,800	156,272	1,002,456	1,022,505	1,042,955	1,063,814
8	50-3500.4501	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	50-3500.4504	SALE OF ASSETS	2,130	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	50-3500.4505	INTEREST INCOME	35,035	26,421	3,386	7,542	2,200	43,386	49,944	76,000	73,800	76,000	73,800	38,000	38,000	38,000	38,000
11		TOTAL REVENUES (NO TRANSFERS)	1,934,552	1,624,447	2,325,879	3,315,847	2,619,538	1,435,161	3,491,344	3,537,000	917,462	3,188,200	568,662	3,212,444	3,275,933	3,340,692	3,406,745
12		% Increase/(Decrease) from Prior Y	8%	-16%	43%	43%	13%			35%		22%		1%	2%	2%	2%
13																	
14		GENERAL GOVERMENT															
15	50-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	50-4120.5022	WATER AND SEWER	259	323	217	328	600	803	976	1,000	400	1,000	400	1,000	1,000	1,000	1,000
17	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	268	8,000	-	268	1,000	(7,000)	8,000	-	8,000	8,000	8,000	8,000
18	50-4120.5061	ADVERTISING	-	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
19	50-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	50-4120.5077	PROGRAMS/SPONSORSHIPS	53,493	44,855	10,000	64,932	85,000	59,711	97,845	85,000	-	95,000	10,000	95,000	95,000	95,000	95,000
21	50-4120.5079	MISCELLANEOUS	-	35	-	-	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
22	50-4120.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	50-4120.5090	TOURISM PROMOTION EXP	623,679	523,908	751,876	1,044,725	841,528	439,494	1,086,745	1,093,000	251,472	976,800	135,272	996,456	1,016,505	1,036,955	1,057,814
24		SUBTOTAL GENERAL GOVT	677,431	573,120	762,093	1,110,254	936,128	500,008	1,185,834	1,181,000	244,872	1,081,800	145,672	1,101,456	1,121,505	1,141,955	1,162,814
25		% Increase/(Decrease) from Prior Y	7%	-15%	33%	46%	23%			26%		16%		2%	2%	2%	2%
26																	
27		POLICE															
28	50-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	5,730	2,353	3,096	7,747	10,600	3,618	11,365	12,000	1,400	11,000	400	7,500	7,500	7,500	7,500
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	93,523	354,620	210,091	102,363	123,000	28,730	131,093	63,000	(60,000)	53,600	(69,400)	41,000	41,600	42,400	103,400
33		SUBTOTAL POLICE	115,911	356,973	213,187	110,110	133,600	32,348	142,458	75,000	(58,600)	64,600	(69,000)	48,500	49,100	49,900	110,900
34		% Increase/(Decrease) from Prior Y	135%	208%	-40%	-48%	-37%			-44%		-52%		-25%	1%	2%	122%
35																	
36		FIRE															
37	50-4520.5009	DEBT SERVICE - PRINCIPAL	-	91,915	78,073	82,956	80,957	-	82,956	80,957	-	82,439	1,482	83,947	85,483	87,048	88,641
38	50-4520.5011	DEBT SERVICE - INTEREST	-	-	13,841	8,959	10,958	-	8,959	10,958	-	9,476	(1,482)	7,967	6,431	4,867	3,274
39	50-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	50-4520.5026	MAINT & SERVICE CONTRACTS	31,464	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	50-4520.5084	CONSTRUCTION IN PROGRESS	11,908	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	50-4520.5085	CAPITAL OUTLAY	24,219	277,456	319,544	115,596	166,000	18,823	37,680	74,000	(92,000)	20,000	(146,000)	230,400	237,000	17,000	88,200
43		SUBTOTAL FIRE	67,591	369,371	411,458	207,511	257,915	18,823	129,594	165,915	(92,000)	111,915	(146,001)	322,314	328,914	108,915	180,115
44		% Increase/(Decrease) from Prior Y	-10%	446%	11%	-50%	-37%			-36%		-57%		188%	2%	-67%	65%
45																	
46		PUBLIC WORKS															
47	50-4620.5026	MAINT & SERVICE CONTRACTS	28,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	50-4620.5079	MISCELLANEOUS	3,972	4,444	5,643	76	7,500	-	-	7,500	-	7,500	-	7,500	7,500	7,500	7,500
50	50-4620.5085	CAPITAL OUTLAY	199,605	32,068	32,420	8,174	37,000	36,500	44,674	37,000	-	615,000	578,000	119,600	70,400	23,400	76,400
51		SUBTOTAL PUBLIC WORKS	232,326	36,511	38,063	8,250	44,500	36,500	44,674	44,500	-	622,500	578,000	127,100	77,900	30,900	83,900
52		% Increase/(Decrease) from Prior Y	1152%	-84%	4%	-78%	17%					1299%		-80%	-39%	-60%	172%
53																	
54		RECREATION															

	X	Y
1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND	
2	NOTES	
3		
5	STATE ACCOMMODATIONS TAX FUND REVENUES	
6	ACCOMMODATION TAX-RELATED	Budget based on 90% of actual last 12 month revenues. Long-term forecast increases by 2% per year.
7	ACCOMMODATION TAX-PROMO	Budget based on 90% of actual last 12 month revenues. Long-term forecast increases by 2% per year.
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 (\$45,000 - up \$10,000 from prior years do to price increase from vendor)
21	MISCELLANEOUS	
22	CAPITAL OUTLAY	
23	TOURISM PROMOTION EXP	Includes State-mandated 30% transfer (\$982,800 less \$21,000 for City's new Public Relations & Tourism Coordinator) to one or more DMOs (Designated Marketing Organizations) that have an "existing, ongoing tourism promotion program" or a DMO that can demonstrate that "it can develop an effective tourism promotion program". City Council could continue to designate the Charleston Area CVB/Explore Charleston as the City's only DMO and/or designate another organization that meets the State's requirements. Also includes \$15k for City Hall visitor T-shirt program.
24		
25		
26		
27	POLICE	
28	NON-CAPITAL TOOLS & EQUIPMENT	Body armor as needed (\$7.5k). FY24 includes purchase of a 2nd portable radar sign for traffic control (\$3.5k)
29	MAINT & SERVICE CONTRACTS	
30	PROFESSIONAL SERVICES	
31		
32	CAPITAL OUTLAY	FY24 incls a pickup truck and in-car radio for new Code Enforcment Officer (\$46k & \$7.6k, respectively). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan
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		
42	CAPITAL OUTLAY	FY24 incls purchase of mobile radios for 2 new pickup trucks. These will only be needed if the old radios are cannot be transferred. Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
43		
44		
45		
46	PUBLIC WORKS	
47	MAINT & SERVICE CONTRACTS	
48	PROFESSIONAL SERVICES	
49	MISCELLANEOUS	Annual provision for beach trash cans.
50	CAPITAL OUTLAY	FY24 incls addition of a Caterpillar trash loader (\$200k) and approx 38% of the Waterway Blvd multi-use path elevation project (\$415k). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
51		
52		
53		
54	RECREATION	

	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/2022 (6 MOS)	Jan-Dec 2022 (12 MOS)	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
55	50-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	4,114	-	-	-	-	-	-	-	-	-	-	-	-	-
56	50-4820.5026	MAINT & SERVICE CONTRACTS	30,237	-	1,158	1,036	-	3,649	4,685	-	-	-	-	-	-	-	-
57	50-4820.5085	CAPITAL OUTLAY	(5,804)	-	-	-	112,000	34,009	32,973	112,000	-	135,000	23,000	30,200	54,600	258,800	28,800
58	50-4830.5092	SPECIAL ACTIVITIES	13,050	7,500	10,537	9,135	16,500	-	9,135	16,500	-	16,500	-	16,500	16,500	16,500	16,500
59	SUBTOTAL RECREATION		37,483	11,614	11,695	10,172	128,500	37,658	46,793	128,500	-	151,500	23,000	46,700	71,100	275,300	45,300
60	% Increase/(Decrease) from Prior Y		-56%	-69%	1%	-13%	999%					18%		-69%	52%	287%	-84%
61																	
62	FRONT BEACH AND FRONT BEACH RESTROOMS																
63	50-5620.5020	ELECTRIC AND GAS	492	613	709	637	700	310	677	700	-	700	-	700	700	700	700
64	50-5620.5022	WATER AND SEWER	9,642	10,106	10,333	11,577	12,000	6,678	12,323	12,000	-	12,000	-	12,000	12,000	12,000	12,000
65	50-5620.5026	MAINT & SERVICE CONTRACTS	3,041	3,648	9,896	11,129	45,000	2,824	11,534	30,000	(15,000)	45,000	-	45,000	45,000	20,000	20,000
66	50-5620.5044	CLEANING/SANITARY SUPPLY	7,527	6,505	7,252	10,369	10,000	3,829	9,753	10,000	-	11,000	1,000	10,000	10,000	10,000	10,000
67	50-5620.5062	INSURANCE	5,912	6,235	7,079	7,585	8,100	5,474	8,230	9,000	900	10,000	1,900	10,200	10,404	10,612	10,824
68	50-5620.5065	PROFESSIONAL SERVICES	80	80	348	-	80	-	-	80	-	80	-	80	80	80	80
69	50-5620.5067	CONTRACTED SERVICES	129,715	123,175	110,735	109,972	125,000	52,017	110,361	125,000	-	125,000	-	125,000	125,000	125,000	125,000
70	50-5620.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	50-5620.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	50-5620.5085	CAPITAL OUTLAY	57,410	-	-	-	70,000	25,108	25,108	50,000	(20,000)	70,000	-	170,000	70,000	175,000	-
73	SUBTOTAL FR BEACH RESTRMS		213,819	150,363	146,353	151,269	270,880	96,240	177,986	236,780	(34,100)	273,780	2,900	372,980	273,184	353,392	178,604
74	% Increase/(Decrease) from Prior Y		-60%	-30%	-3%	3%	85%			-13%		1%		36%	-27%	29%	-49%
75																	
76	TOTAL STATE ATAX FUND EXPENDITURES		1,344,560	1,497,952	1,582,850	1,597,564	1,771,523	721,577	1,727,340	1,831,695	60,172	2,306,095	534,572	2,019,050	1,921,703	1,960,362	1,761,633
77	% Increase/(Decrease) from Prior Y		-4%	11%	6%	1%	12%			3%		30%		-12%	-5%	2%	-10%
78																	
79	NET INCOME BEFORE TRANSFERS		589,992	126,496	743,030	1,718,283	848,015	713,584	1,764,004	1,705,305	857,290	882,106	34,091	1,193,394	1,354,229	1,380,330	1,645,112
80																	
81	TRANSFERS																
82	50-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	50-3900.5901	OPERATING TRANSFERS OUT	(577,410)	(258,667)	(625,523)	(603,497)	(944,565)	(13,144)	(606,894)	(694,565)	250,000	(1,358,544)	(413,979)	(1,050,292)	(1,073,296)	(1,322,911)	(1,123,406)
84	NET TRANSFERS IN/(OUT)		(577,410)	(258,667)	(625,523)	(603,497)	(944,565)	(13,144)	(606,894)	(694,565)	250,000	(1,358,544)	(413,979)	(1,050,292)	(1,073,296)	(1,322,911)	(1,123,406)
85																	
86	NET INCOME AFTER TRANSFERS		12,582	(132,171)	117,507	1,114,786	(96,550)	700,440	1,157,111	1,010,740	1,107,290	(476,439)	(379,889)	143,102	280,933	57,419	521,706
87																	
88	ENDING FUND BALANCE		1,813,034	1,680,863	1,798,370	2,913,156	1,701,820			3,923,896		3,447,457		3,590,559	3,871,493	3,928,911	4,450,617

	X	Y
1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND	
2	NOTES	
3		
55	NON-CAPITAL TOOLS & EQUIPMENT	
56		
57	CAPITAL OUTLAY	FY24 incls repl of playground equip and/or scoreboards as needed (\$20k), repl of Dog park fence and equipment (\$60k) and 1/3 of cost to construct outdoor fitness court. 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	FY24 - 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 City-owned parts of Ocean Blvd in FY25 (\$100k) and repl irrigation system in FY27 (\$175k).
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79		
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81	TRANSFERS	
82	OPERATING TRANSFERS IN	
83	OPERATING TRANSFERS OUT	Incls xfers to Gen Fund for 30% (\$21k) of new Public Relations & Tourism Coordinator, 2 firefighters (\$157k), 3 of the new Paramedics (\$275k), 1 police officer (\$85k), 100% of BSOs and Marina Parking Attendant (\$139k), Police OT (\$20k), and Front Beach restroom attendant (\$27k). Also includes 75% of annual debt svc on Marina dock bond (\$250k), Marina maintenance (\$50k) and Beach Run sponsorship (\$3k). FY24 Incls transfers to Marina fund for 50% of improves to the T-dock on the ICW (\$100k), Marina green space (\$50k) and construction of a new public dock (\$250k). \$225k in FY27 for 50% of bulkhead recoating if necessary.
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	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS BEACH MAINTENANCE AND PRESERVATION BUDGET															
2	GL Number	Description	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/22 (6 MOS)	12 Months Jan-Dec 2022	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
3																	
4	REVENUES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)																-
5	55-3450.4028	DONATIONS OF CASH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	55-3450.4111	GRANT REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	55-3500.4505	INTEREST INCOME	1,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	57-3500.4505	INTEREST INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	58-3450.4105	BEACH PRESERVATION FEE	1,042,551	863,187	1,318,141	1,818,174	1,543,000	729,598	1,695,051	1,849,000	306,000	1,680,000	137,000	1,713,600	1,747,872	1,782,829	1,818,486
10	58-3450.4111	GRANT INCOME	121,236	-	-	98	-	-	98	-	-	-	-	-	-	-	-
11	58-3500.4505	INTEREST INCOME	32,141	43,953	6,892	18,196	2,700	98,970	114,506	165,000	162,300	165,000	162,300	82,500	82,500	82,500	82,500
12	TOTAL REVENUES		1,197,728	907,140	1,325,033	1,836,468	1,545,700	828,568	1,809,655	2,014,000	468,300	1,845,000	299,300	1,796,100	1,830,372	1,865,329	1,900,986
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	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	55-4120.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	55-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	55-4120.5087	BEACH NOURISHMENT	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	-	-	6,118	25,000	-	968	-	(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	72,340	104,662	45,574	91,062	75,000	(29,662)	345,000	240,338	60,000	60,000	555,000	60,000
25	58-4120.5085	B CAPITAL OUTLAY	-	-	-	20,197	285,000	176,060	196,256	305,000	20,000	485,000	200,000	285,000	285,000	285,000	285,000
26	58-4120.5087	B BEACH NOURISHMENT	52,732	-	-	-	-	-	-	-	-	-	-	-	-	-	2,600,000
27	TOTAL EXPENDITURES		116,615	72,712	23,215	98,655	414,662	221,633	288,286	380,000	(34,662)	855,000	440,338	370,000	370,000	865,000	2,970,000
28																	
29	NET INCOME BEFORE TRANSFERS		1,081,113	834,428	1,301,818	1,737,814	1,131,038	606,935	1,521,369	1,634,000	502,962	990,000	(141,038)	1,426,100	1,460,372	1,000,329	(1,069,014)
30																	
31	TRANSFERS																
32	55-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	55-3900.5901	OPERATING TRANSFERS OUT	(226,803)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	57-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	57-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	58-3900.4901	OPERATING TRANSFERS IN	226,803	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	NET TRANSFERS IN/(OUT)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38																	
39	NET INCOME AFTER TRANSFERS		1,081,113	834,428	1,301,818	1,737,814	1,131,038	606,935	1,521,369	1,634,000	502,962	990,000	(141,038)	1,426,100	1,460,372	1,000,329	(1,069,014)
40																	
41	ENDING FUND BALANCE		2,619,767	3,454,195	4,756,013	6,493,827	5,887,051			8,127,827		9,117,827		10,543,927	12,004,299	13,004,628	11,935,614

	X	Y	155
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	FY24 interest income based on last 12 months received. Forecast periods are 50% of FY24 Budget.	
8	INTEREST INCOME	FY24 interest income based on last 12 months received. Forecast periods are 50% of FY24 Budget.	
9	BEACH PRESERVATION FEE	FY24 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.	
10	-		
11	INTEREST INCOME	FY24 interest income based on last 12 months received. Forecast periods are 50% of FY24 Budget.	
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 permitting & design of next off-shore proj and \$10k for permit required post-proj monitoring. In FY27, updated beach mgt plan (\$20k).	
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 (\$35k). In FY24 \$200k to improved vehicular beach access at IOP County Park.	
26	BEACH NOURISHMENT	Forecast construction of next large scale offshore renourishment in FY28. Rough estimate using a 25% increase over the City's portion of the 2018 project.	
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 IN		
37			
38			
39			
40			
41			

	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET															
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD As Of	12 Months	FORECAST	INCREASE/	BUDGET	INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST
			FY19	FY20	FY21	FY22	FY23	12/31/22	Jan-Dec	FY23	(DECR)	FY24	(DECREASE)	FY25	FY26	FY27	FY28
								(6 MOS)	2022		FROM FY23		FROM FY23				
											BUDGET		BUDGET				
2	GL Number	Description															
3																	
5		DISASTER RECOVERY FUND REVENUES									-		-				
6	60-3450.4111	GRANT INCOME	90,219	119,697	11,371	39,899	-	-	-	-	-	-	-	-	-	-	-
7	60-3500.4501	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	60-3500.4505	INTEREST INCOME	52,915	44,441	5,379	9,429	3,300	43,953	51,783	74,000	70,700	74,000	70,700	37,000	37,000	37,000	37,000
9	TOTAL REVENUES		143,134	164,138	16,750	49,327	3,300	43,953	51,783	74,000	70,700	74,000	70,700	37,000	37,000	37,000	37,000
10		% Increase/(Decrease) from Prior Y	-61%	15%	-90%	194%	-80%			2142%		2142%		-50%			
11																	
12		DISASTER RECOVERY FUND EXPENDITURES															
13	60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	60-4120.5045	STORM PREPARATION/CLEANUP	21,341	38,890	-	-	10,000	111,249	111,249	111,249	101,249	10,000	-	10,000	10,000	10,000	10,000
15	60-4120.5058	HURRICANE BUILDING COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	60-4120.5065	PROFESSIONAL SERVICES	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
17	60-4120.5079	MISCELLANEOUS	5,000	-	-	-	-	-	-	-	-	3,000	3,000	3,000	3,000	3,000	3,000
18	TOTAL EXPENDITURES		26,341	43,890	-	-	10,000	111,249	111,249	111,249	101,249	13,000	3,000	13,000	13,000	13,000	13,000
19		% Increase/(Decrease) from Prior Y	-93%	67%	-100%	#DIV/0!				1012%		30%					
20																	
21	60-3900.4901	OPERATING TRANSFERS IN	100,000	91,032	-	180,000	-	-	180,000	-	-	-	-	-	-	-	-
22																	
23		DISASTER RECOVERY NET INCOME AFTER TRANSFERS									-		-				
24			216,793	211,280	16,750	229,327	(6,700)	(67,297)	120,534	(37,249)	(30,549)	61,000	67,700	24,000	24,000	24,000	24,000
25																	
26	ENDING FUND BALANCE		2,598,378	2,809,658	2,826,408	3,055,735	2,819,708			3,018,486		3,079,486		3,103,486	3,127,486	3,151,486	3,175,486
27																	
28																	
29																	
30																	
31		FIRE DEPARTMENT 1% REVENUES															
32	40-3450.4120	VFD 1% REBATE	142,608	143,385	156,526	163,416	160,000	208,310	208,310	208,000	48,000	208,000	48,000	208,000	208,000	208,000	208,000
33	40-3500.4505	INTEREST INCOME	679	1,134	29	49	25	201	237	300	275	300	275	300	300	300	300
34	TOTAL FIRE DEPT 1% REVENUES		143,287	144,519	156,556	163,466	160,025	208,512	208,547	208,300	48,275	208,300	48,275	208,300	208,300	208,300	208,300
35		% Increase/(Decrease) from Prior Y	-3%	1%	8%	4%	2%			30%		30%					
36																	
37		FIRE DEPARTMENT 1% EXPENDITURES															
38	40-4520.5013	BANK SERVICE CHARGES	68	68	48	48	70	39	63	-	(70)	70	-	70	70	70	70
39	40-4520.5014	MEMBERSHIP AND DUES	5,693	5,817	-	-	6,000	-	-	6,000	-	6,500	500	6,500	6,500	6,500	6,500
40	40-4520.5021	TELEPHONE/CABLE	3,342	4,172	4,691	5,623	6,100	2,748	4,832	6,100	-	6,100	-	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	175,592	252,565	150,605	163,749	145,855	179,792	192,160	183,000	37,145	193,630	47,775	193,630	193,630	193,630	193,630
44	40-4520.5079	MISCELLANEOUS	801	1,384	560	275	2,000	2,982	3,058	3,000	1,000	2,000	-	2,000	2,000	2,000	2,000
45	TOTAL FIRE DEPT 1% EXPENDITURES		185,939	264,006	155,904	169,695	160,025	185,560	200,114	198,100	38,075	208,300	48,275	208,300	208,300	208,300	208,300
46		% Increase/(Decrease) from Prior Y	14%	42%	-41%	9%	3%			24%		30%					
47																	
48	FIRE DEPT 1% NET INCOME		(42,652)	(119,486)	652	(6,229)	-	22,952	8,434	10,200	10,200	-	-	-	-	-	-
49																	
50	ENDING FUND BALANCE		145,130	25,644	26,296	20,066	25,644			30,266		30,266		30,266	30,266	30,266	30,266

	X	Y	157
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	FY24 interest income based on last 12 months received. Forecast periods are 50% of FY24 Budget.		
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 \$3k annually for costs related to annual Hurricane Expo community event		
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31	FIRE DEPARTMENT 1% REVENUES		
32	VFD 1% REBATE		
33	INTEREST INCOME		
34	FY24 interest income based on last 12 months received. Forecast periods are 50% of FY24 Budget.		
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	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET															
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD As Of	12 Months	FORECAST	INCREASE/	BUDGET	INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST
			FY19	FY20	FY21	FY22	FY23	12/31/22	Jan-Dec	FY23	(DECR)	FY24	(DECREASE)	FY25	FY26	FY27	FY28
2	GL Number	Description						(6 MOS)	2022		FROM FY23		FROM FY23				
3											BUDGET		BUDGET				
74																	
75		VICTIMS FUND REVENUES															
76	64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	9,259	5,153	10,942	11,739	10,000	6,726	12,910	13,000	3,000	10,000	-	10,000	10,000	10,000	10,000
77	64-3500.4505	INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	TOTAL VICTIMS FUND REVENUES		9,259	5,153	10,942	11,739	10,000	6,726	12,910	13,000	3,000	10,000	-	10,000	10,000	10,000	10,000
79	% Increase/(Decrease) from Prior Y		-4%	-44%	112%	7%	-9%			30%							
80																	
81		VICTIMS FUND EXPENDITURES															
82	64-4420.5010	PRINT AND OFFICE SUPPLIES	-	8	326	78	200	-	-	200	-	500	300	500	500	500	500
83	64-4420.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	64-4420.5014	MEMBERSHIP AND DUES	50	25	5	-	50	-	-	50	-	100	50	100	100	100	100
85	64-4420.5021	TELEPHONE/CABLE	577	495	520	493	2,600	-	230	2,600	-	2,600	-	2,600	2,600	2,600	2,600
86	64-4420.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	64-4420.5064	EMPLOYEE TRAINING	1,067	513	199	-	1,000	359	359	1,000	-	1,500	500	1,500	1,500	1,500	1,500
88	64-4420.5079	MISCELLANEOUS	-	3,314	375	14,197	2,000	7,124	21,104	2,000	-	2,000	-	2,000	2,000	2,000	2,000
89	TOTAL VICTIMS FUND EXPENDITURES		1,694	4,355	1,424	14,769	5,850	7,483	21,692	5,850	-	6,700	850	6,700	6,700	6,700	6,700
90	% Increase/(Decrease) from Prior Y		22%	157%	-67%	937%	311%					15%					
91																	
92	VICTIMS FUND NET INCOME BEFORE TRANSFERS		7,565	797	9,518	(3,030)	4,150	(758)	(8,782)	7,150	3,000	3,300	(850)	3,300	3,300	3,300	3,300
93																	
94	60-3900.4901	OPERATING TRANSFERS IN	12,921	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	64-3900.5901	OPERATING TRANSFERS OUT	-	-	-	(3,475)	(3,000)	-	(3,475)	(3,000)	-	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)
96																	
97	VICTIMS NET INC AFTER TRANSFERS		20,486	797	9,518	(6,505)	1,150	(758)	(12,258)	4,150	3,000	300	(850)	300	300	300	300
98																	
99	ENDING FUND BALANCE		28,313	29,111	38,628	32,123	30,261			36,273		36,573		36,873	37,173	37,473	37,773
100																	
121																	
122		RECREATION BUILDING FUND REVENUES															
123	68-3500.4501	MISCELLANEOUS REVENUE	16,145	13,474	6,947	17,293	18,750	16,882	18,072	17,000	(1,750)	18,750	-	15,000	15,000	15,000	15,000
124	68-3500.4505	INTEREST	380	1,318	159	311	100	1,475	1,739	2,500	2,400	2,500	2,400	1,250	1,250	1,250	1,250
125	TOTAL RECREATION FUND REVENUES		16,525	14,792	7,106	17,604	18,850	18,357	19,811	19,500	650	21,250	2,400	16,250	16,250	16,250	16,250
126	% Increase/(Decrease) from Prior Y		22%	-10%	-52%	148%	165%			3%		13%		-24%			
127																	
128		RECREATION BUILDING FUND EXPENDITURES															
129	68-4820.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	68-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	2,000	-	-	2,000	-	2,000	-	-	-	-	-
131	68-4820.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	68-4820.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	68-4830.5092	SPECIAL ACTIVITIES	13,238	5,168	4,015	11,871	15,000	4,536	10,399	15,000	-	15,000	-	15,000	15,000	15,000	15,000
134	TOTAL RECREATION FUND EXPENDITURES		13,238	5,168	4,015	11,871	17,000	4,536	10,399	17,000	-	17,000	-	15,000	15,000	15,000	15,000
135	% Increase/(Decrease) from Prior Y		-42%	-61%	-22%	196%	323%							-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		6,287	12,624	6,091	8,733	4,850	13,821	12,412	5,500	650	7,250	2,400	4,250	4,250	4,250	4,250
140																	
141	ENDING FUND BALANCE		71,619	84,244	90,334	99,067	89,094			104,567		111,817		116,067	120,317	124,567	128,817

	X	Y	159
1	CITY OF ISLE OF PALMS ALL OTHER FUNDS		
	NOTES		
2			
3			
74			
75	VICTIMS FUND REVENUES		
76	COURT ASSESSMENTS FOR VICTIMS		-
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			
89			
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91			
92			
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94			
95	OPERATING TRANSFERS OUT	Transfers out to General Fund to support payroll costs of part-time victims advocate in the Police Dept	
96			
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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		FY24 interest income based on last 12 months received. Forecast periods are 50% of FY24 Budget.
125			
126			
127			
128	RECREATION BUILDING FUND EXPENDITURES		
129	BANK SERVICE CHARGES		
130	MAINT & SERVICE CONTRACTS	Expense related to engraving pavers at Rec Dept.	
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			

	X	Y	101
1	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET		
2	NOTES		
3			
5	MARINA REVENUES		
6	GRANT INCOME	\$1.5M State budget allocation for Marina dredging	
7	MISCELLANEOUS INCOME		-
8	INTEREST INCOME	FY24 interest income based on last 12 months received. Forecast periods are 50% of FY24 Budget.	
9	MARINA STORE LEASE INCOME	FY24 budget based on current base rent + \$5k estimated additional rent. Forecast assumes a 2% annual increase.	
10	MARINA OPERATIONS LEASE INCOM	FY24 budget based on current base rent + \$9k estimated additional rent. Forecast assumes a 2% annual increase.	
11	MARINA RESTAURANT LEASE INCOM	FY24 budged based on current base rent + \$35k estimated additional rent. Forecast assumes a 2% annual increase.	
12	MARINA STORE VARIABLE LEASE INC		-
13	MARINA OPERATIONS VARIABLE LEA		-
14	MARINA WAVERUNNER LEASE INCOI		-
15	MARINA RESTARUANT VARIABLE LEA		-
16	MARINA STORE LEASE INTEREST		-
17	MARINA OPERATIONS LEASE INTERE		-
18	MARINA RESTAURANT LEASE INTERE		-
19	-		-
20			
21			
22	MARINA GENERAL & ADMINISTRATIVE		
23	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.	
24	BANK SERVICE CHARGES		
25	WATER AND SEWER	Irrigation around sign	
26	MAINT & SERVICE CONTRACTS	Marina maintenance contingency. Approx .6% of insured boat ramp, bulkhead and dock value. FY25 includes \$1.5 million dredging project funded by a State budget allocation.	
27	ADVERTISING		
28	PROFESSIONAL SERVICES	Legal fees (\$10k), UST tank tests (\$2k) and provision for tenant financial statement review (\$20k). FY24 includes a rebudget of \$50k for permitting of future dredging project. Permits can take up to 2 years to secure.	
29	MISCELLANEOUS	Provision for resident eco-tour outings	
30			
31			
32			
33	MARINA STORE		
34	WATER AND SEWER	Annual fireline charge	
35	MAINT & SERVICE CONTRACTS		
36	DEPRECIATION		
37	INSURANCE	Underground storage tank insurance on (2) fuel tanks. Tenant pays for property, liability and flood coverage.	
38	PROFESSIONAL SERVICES	DHEC underground storage tank fees	
39	MISCELLANEOUS		
40			
41			
42			
43	MARINA OPERATIONS		
44	MAINT & SERVICE CONTRACTS	\$450,000 for bulkhead recoating in FY27	
45	DEPRECIATION	Includes depreciation on new docks starting in FY21.	
46	ADVERTISING		
47	INSURANCE	Includes property and liability for the ramp & bulkhead (\$26k), new docks (\$215k*80%=\$172k) and underground storage tank insurance on (2) fuel tanks (\$2k). Assume 2% annual increase during forecast period.	
48	PROFESSIONAL SERVICES		
49	MISCELLANEOUS		
50			
51			
52			

	X	Y	103
1	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET		
2	NOTES		
3			
53	MARINA RESTAURANT		
54	ELECTRIC AND GAS		
55	WATER AND SEWER		
56	MAINT & SERVICE CONTRACTS		
57	DEPRECIATION		
58	INSURANCE	Portion of dock insurance attributable to restaurant dock (\$215k*14%=\$30k). Assume 2% annual increase during forecast period. Tenant pays for property, liability and flood coverage.	
59	PROFESSIONAL SERVICES	Backflow tests.	
60	BAD DEBT EXPENSE		
61	MISCELLANEOUS		
62			
63			
64			
65	MARINA PUBLIC DOCK		
66	MAINT & SERVICE CONTRACTS		
67	MAINT & SERVICE CONTRACTS	Complete improvements to green space surrounding new public dock.	
68	DEPRECIATION	Includes depreciation on the new public dock	
69	INSURANCE	Includes 9% of total dock insurance. This is the pro-rata share based on linear feet of dock.	
70			
71			
72			
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74			
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76			
77			
78	TRANSFERS		
79	OPERATING TRANSFERS IN	Incls annual transfers to Marina from State Atax Fund for 75% of total annual P&I payments (\$250k) & maintenance (\$50k). In FY24, \$400k transfers in for improvements to the T-Dock on the ICW, \$50k each from Muni & State Atax for green space, \$1M transfer in from Cap Projects Fund (ARP funding) and \$250k each from Muni & State Atax for new public dock. 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	FY24 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT#4											
4		Proposed Funding Source										
5		FY24		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												
74	Public Works Department											
75												
76	Capital Purchases/Projects											
77	Replace 2012 F150 4x4	65,000					65,000					65,000
78	Caterpillar trash loader (keep the old one as reserve)	200,000						200,000				200,000
79	Purchase surveying equipment for in-house drainage maintenance	20,000				20,000						20,000
80	Radio Replacements	25,000				25,000						25,000
81	Waterway Blvd Multi-use path elevation. City is also seeking Hazard Mitigation grant funds to offset this cost	1,100,000			685,000			415,000				1,100,000
82	Provision to move electric lines underground. Dominion Energy matches the City's contribution	75,000			-	75,000						75,000
83		1,485,000		-	685,000	120,000	65,000	615,000	-	-	-	1,485,000
84												
85	Facilities Maintenance											
86	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.	16,121			16,121							16,121
87		16,121		-	16,121	-	-	-	-	-	-	16,121
88												
89	Drainage											
90	General drainage contingency for small projects	100,000			100,000							100,000
91	Drainage projs identified by Comp Drainage Plan (approx \$600k of remaining bond proceeds + ARP funds)	1,000,000			1,000,000	-						1,000,000
92	Repeat drainage work based on 3-year maintenance rotation	197,804				197,804						197,804
93	Drainage Phase 3 - Balance to complete Forest Trail outfall including construction management and contingency	1,302,000										
94	Drainage Phase 3 - 41st Avenue outfall and pipe 41st Ave ditch. Design and Construction total cost estimate is \$2.2million. This project will be funded and managed by the State Office of Resilience. The City's cost share is for permitting only \$29,000.	29,000			29,000							29,000
95												
96		2,628,804		-	1,129,000	197,804	-	-	-	-	-	1,326,804
97												
98												
99	Grand Total Public Works Department	4,129,925		-	1,830,121	317,804	65,000	615,000	-	-	-	2,827,925

	A	B	C	D	E	F	G	H	I	L	N	O
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4		Proposed Funding Source										
5		FY24		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												
101	Building Department											
103	Capital Outlay											
104	Replace HVAC units (only with failure)	10,000			10,000							10,000
106	Facilities Maintenance											
107	Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building	13,692			13,692							13,692
109	Grand Total Building Department	23,692		-	23,692	-	-	-	-	-	-	23,692
111												
112	Recreation Department											
114	Capital Outlay											
115	Add/Repl playground or outside scoreboard equip (only with failure)	20,000						20,000				20,000
116	Upgrade AV system in Magnolia/Palmetto rooms for better livestreaming	30,000			30,000							30,000
117	Replace HVAC as needed (approx 15 total units)	50,000			50,000							50,000
118	Acoustical Panels for Gymnasium	30,000			30,000							30,000
119	Replace Rec-1 SUV	36,000				36,000						36,000
120	Replace computer server for security cameras	7,000			7,000							7,000
121	Replace Bi-Parting walk-draw curtain in Gym	10,000					10,000					10,000
122	Replace Dog Park fencing and play equipment	60,000						60,000				60,000
123	Construct outdoor fitness court	165,000			55,000	55,000		55,000				165,000
124	Lighting for pickleball courts	25,000					25,000					25,000
125		433,000		-	172,000	91,000	35,000	135,000	-	-	-	433,000
126	Facilities Maintenance											
127	1% of Rec Dept insured value = \$67,189; however, since Rec Dept has maint staff only budget .5%.	42,855			42,855							42,855
128	Subtotal Facilities Maintenance	42,855		-	42,855	-	-	-	-	-	-	42,855
130	Grand Total Recreation Department	475,855		-	214,855	91,000	35,000	135,000	-	-	-	475,855

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3	DRAFT#4											
4												
5		FY24										
6		Department		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
7		Requests		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
8									Preservation	Fund/Rec		Funds
8												
152	Breach Inlet Boat Ramp											-
153	Rehabilitate concrete ramp (last done in FY00)	50,000					50,000					50,000
154	Grand Total Breach Inlet Boat Ramp	50,000		-	-	-	50,000	-	-	-	-	50,000
156	Breach Inlet Boat Ramp											
157	Breach Inlet Boat Ramp											
158	Beach Maintenance, Monitoring and Access											
159	Capital Purchases											
159	Repl/repair/add dune walkovers (approx 57 accesses)	250,000							250,000			250,000
160	Improve vehicular access at IOP County Park	200,000							200,000			200,000
161	Mobi Mat/Access Rec material for beach accesses as needed	35,000							35,000			35,000
162		485,000		-	-	-	-	-	485,000	-	-	485,000
163	Beach Maintenance											
164	Design & permitting related to next large scale off-shore project	225,000							225,000			225,000
165	Feasibility Study - Breach Inlet Project	30,000							30,000			30,000
166	Sea Level Rise Adaptation Plan	20,000							20,000			20,000
167	Required post project monitoring (FY24 is last year)	10,000							10,000			10,000
168	Ongoing monitoring of shoreline	60,000							60,000			60,000
169		345,000		-	-	-	-	-	345,000	-	-	345,000
171	Grand Total Beach Maintenance	830,000		-	-	-	-	-	830,000	-	-	830,000
173	Isle of Palms Marina											
175	Capital Purchases											
176	Public Greenspace	150,000				50,000		50,000			50,000	150,000
177	Engineer & design improvements to public dock and T dock on ICW	57,500									57,500	57,500
178	Bidding & construction oversight - public dock & T dock construction	40,000									40,000	40,000
179	Improvements to T dock on ICW	200,000				100,000	-	100,000			-	200,000
180	New public dock offset by ARP \$1M	1,703,294				250,000		250,000			1,203,294	1,703,294
181		2,150,794		-	-	400,000	-	400,000	-	-	1,350,794	2,150,794
183	Facilities Maintenance											
184	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
186		50,000		-	-	-	-	-	-	-	50,000	50,000
188	Grand Total Marina	2,200,794		-	-	400,000	-	400,000	-	-	1,400,794	2,200,794

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4				Proposed Funding Source								
5		FY24		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												
191	Bonded Debt Service- Principal & Interest											
192												
193	2003 Rec Expansion GO Bond - principal (20 Yrs, refi 1.68%)	-		-		-						-
194	2003 Rec Expansion GO Bond - interest (20 Yrs, refi 1.68%)	-		-		-						-
195	2006 Fire Station #2 GO Bond - principal (20 Yrs, refi 1.88%)	250,000		100,000			150,000					250,000
196	2006 Fire Station #2 GO Bond - interest (20 Yrs, refi 1.88%)	14,852		5,941			8,911					14,852
197	2008 Public Safety Building GO Bond - principal (20 Yrs, 4.14%)	375,000		375,000								375,000
198	2008 Public Safety Building GO Bond - interest (20 Yrs 4.14%)	85,905		85,905								85,905
199	2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)	82,439						82,439				82,439
200	2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	9,476						9,476				9,476
201	2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%)	215,000		215,000								215,000
202	2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 1.71%)	48,461		48,461								48,461
203	2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%)	258,000						193,500			64,500	258,000
204	2020 Marina Dock Replacement Bond - interest (15 Yrs @ 2.16%)	75,427						56,570			18,857	75,427
205	2021 Fire Engine & SCBA Muni Lease - principal (10Yrs @ 1.6%)	82,752				82,752						82,752
206	2021 Fire Engine & SCBA Muni Lease - interest (10Yrs @ 1.6%)	11,205				11,205						11,205
207	2022 Police Axon Camera GASB87 SBIT - principal	38,447					38,447					38,447
208	2022 Police Axon Camera GASB87 SBIT - interest	11,400					11,400					11,400
209												
210	Debt Totals by Year	1,558,364		830,307	-	93,957	208,758	341,985	-	-	83,357	1,558,364
211				53%	0%	6%	13%	22%	0%	0%	5%	1
213												
214	SUMMARY BY CATEGORY											
215												
216	Total Capital Items	7,529,894		-	2,696,000	1,246,500	458,000	1,293,600	485,000	-	1,350,794	7,529,894
217	Total Facility Maintenance	368,480		-	273,480	-	-	45,000	-	-	50,000	368,480
218	Total Drainage	2,628,804		-	1,129,000	197,804	-	-	-	-	-	1,326,804
219	Total Beach Maintenance	345,000		-	-	-	-	-	345,000	-	-	345,000
220	Total Assignments of Fund Balance for Future Projects	75,000		-	-	25,000	25,000	25,000	-	-	-	75,000
221	Total Bond and Loan Payments	1,558,364		830,307	-	93,957	208,758	341,985	-	-	83,357	1,558,364
222	Total all expenditures and Fund Bal assignments on this schedule	12,505,542		830,307	4,098,480	1,563,261	691,758	1,705,585	830,000	-	1,484,151	11,203,542
223	Percentage of Total by Fund			7%	33%	13%	6%	14%	7%	0%	12%	1

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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		DRAFT#4											
4			FY24 DEPT REQUESTS										
5	Fleet												
6	Count												
7													
8													
37		Police Department											
38													
39		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.											
40	19	Replace patrol SUVs (2 in FY24)	104,000		156,000	104,000			132,000	176,000	132,000	132,000	132,000
41	4	Replace patrol F150 pickup trucks				106,000	54,000						
42	1	Replace beach services 4WD pickup					45,000						
43	1	Replace ACO 4WD Pickup Truck (current vehicle not in good shape)	48,000								50,000		
44	1	Replace Pickup Truck for parking management				38,000							
45	1	Replace beach services utility 4x4 UTV adding a plow attachment			18,000		-		19,000				21,000
46	1	Add beach services utility 4x4 UTV using grant funds			18,000				19,000				21,000
47	1	Add Pickup Truck for 2nd FT Code Enforcement	46,000										
48	2	Replace low speed vehicles (LSVs) for parking mgt (reduced from 4)				18,000	18,000	-	-	19,000	19,000		
49		Replace Front Beach surveillance system (approx 7 cameras)			-			35,000					40,000
50		Replace recording equipment (tie in with outside surveillance sys)				-			20,000				
51		Replace computer servers per VC3 recommendation	49,000			18,000	18,000			20,000	20,000		
52		Replace PD radios (in-car & walkies) purch FY19 (1 rpl in FY24)	7,600					250,000					
53		Replace speed radar & trailer			13,000								
54		Replace 7 traffic counters located at Connector & Breach Inlet					30,000				30,000		
55		Two License Plate Reader (LPRs) for mobile parking enforcement						120,000					
56		Replace HVAC units				30,000			40,000		40,000		
57		Records Management System (Lawtrac)					20,000						
58		De-escalation & Use of Force training simulation sys (software & hardware)					20,000						
59		Add automatic license plate reader for IOP Connector for investigative purposes. Recurring \$5k fee for subscription	11,500					13,000				15,000	
60		Replace evidence refrigerator	9,000										
61		Repl mobile digital billboard purchased with grant funds in FY21										20,000	
62													
63	31	Subtotal Capital	275,100		205,000	208,000	212,000	517,000	230,000	215,000	291,000	167,000	214,000
64													
65		Facilities Maintenance											
66		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	125,000	125,000	125,000	125,000	125,000	125,000	125,000
67		Subtotal Facilities Maintenance	62,500		62,500	62,500	125,000	125,000	125,000	125,000	125,000	125,000	125,000
68													
69	31	Grand Total Police Department	337,600		267,500	270,500	337,000	642,000	355,000	340,000	416,000	292,000	339,000

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2	Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**												
3	DRAFT#4												
4			FY24 DEPT REQUESTS										
5	Fleet Count												
6													
7													
8													
70	Fire Department												
71	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. Need to evaluate life span of Engines and Ladder Trucks												
73	1	Replace Fire Engine purchased 9/9/21											1,200,000
74	1	Replace E-1 Pumper Truck purchased 7/17/09 (24 month build time)			1,000,000								
75	1	Replace Rescue Truck purchased in FY16 (replace with Heavy Duty Pickup Truck w/ equip)									125,000		
76	1	Replace refurbished 95' Ladder Truck with an Engine (24 month build time)				1,000,000							
77	1	Replace 75' Ladder Truck purchased in FY20 (~2034)											
78	1	Replace 2010 Ford F-150 (rebudget fr FY22)								65,000			
		Replace 2008 Ford F-250 (new Chief's truck including radio & equipment) (rebudget fr FY22)								65,000			
79	1									65,000			
80	1	Replace 2014 Ford F-150 (may not get delivered before 7/1/23)	56,000							65,000			
81	1	Replace 2016 Ford F-150	56,000								65,000		
82	1	Replace 2019 Ford F-150					60,000						
83	1	Replace 2020 Ford Ranger						60,000					
84		2 Mobile radio repeaters				20,000							
85		One Thermal imaging camera (we have 4) in future repl all at once				60,000					70,000		
86		Replace radios (in-car & walkies)	20,000					250,000					
87		Porta-Count machine for SCBA mask fit testing	10,000										
88	1	Replace 10' rubber boat purchased in FY18 and motor				30,000							
89	3	Replace personal watercraft (3 year rotation for 2 primary, 1 reserve)			18,000	18,000		19,000	19,000		20,000	20,000	
90	1	Replace Avon rubber boat and motor purch in FY19					25,000						
91	1	Replace 1995 aluminum boat and motor						35,000					
92		Replace fire pump for boat and marina fires			18,000								
93	1	Replace rescue boat			65,000								
94		RAD-57 medical monitor for carbon monoxide & oxygen (only w/failure)	6,000			7,000			8,000			9,000	
95		Cutters, spreader, hose and pump for "jaws of life" equip						10,000					
96		Two Ram extrication devices						10,000					
97		Battery operated combination extrication tool for Sta2							20,000				
98		New airbags and hoses for vehicle accident extrications			10,000						12,000		
99	2	Repl all terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1			26,000	20,000		27,000	21,000		28,000	22,000	
	1	Repl 1 of 3 ATVs with a small pickup-gives more flexibility in response and longevity of equipment							30,000				
100													
101		Two (2) portable hydrants to be mounted on ladder trucks			5000								
102		Two (2) portable deck guns to be mounted on pumper trucks			10,000								

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1	City of Isle of Palms 10-Year Capital Plan												
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3	DRAFT#4												
4													
5	Fleet		FY24 DEPT		FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
6	Count		REQUESTS										
7													
8													
103		Fire Department, continued											
104													
105		Two (2) Battery powered Positive Pressure Ventilation (PPV) fans								12,000			
106		Two cardiac monitors for Paramedic program	120,000						130,000				
107		Replace light tower on Eng 1001 (Sta1 pumper)											
108		Repl all SCBA (self contained breathing apparatus) Evaluate in FY34											
109		2nd set of bunker gear (protective helmet, flash hood, coat, pants, boots & gloves) for all personnel (\$4000*34). Approx 10-yr life										165,000	
110		Exhaust system for both stations	200,000										
111		Refurbish PSB and FS2 gyms. Available to all City employees											
112		Repl foam setup equipment (eductors and nozzels - 1 set for ea station)											
113		High-rise kits required for automatic aid	10,000										
114		Physical agility testing equipment, 75% covered with a grant	50,000										
115		Replace HVAC units (2 Stations - only with failure)	30,000			30,000		30,000		30,000			
117		Subtotal Capital	558,000		1,152,000	1,185,000	85,000	441,000	228,000	237,000	320,000	216,000	1,200,000
119		Facilities Maintenance											
120		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	124,620		124,620	124,620	249,239	249,239	249,239	249,239	249,239	249,239	249,239
121		Subtotal Facilities Maintenance	124,620		124,620	124,620	249,239	249,239	249,239	249,239	249,239	249,239	249,239
123	21	Grand Total Fire Department	682,620		1,276,620	1,309,620	334,239	690,239	477,239	486,239	569,239	465,239	1,449,239

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3	DRAFT#4												
4			FY24 DEPT REQUESTS		FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
5	Fleet												
6	Count												
7													
8													
162		Public Works Department, continued											
164		Facilities Maintenance											
		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	16,121		16,121	16,121	32,243	32,243	32,243	32,243	32,243	32,243	32,243
165													
166		Subtotal Facilities Maintenance	16,121		16,121	16,121	32,243	32,243	32,243	32,243	32,243	32,243	32,243
168		Drainage											
169		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
170		Develop Comprehensive Drainage Plan											
		Drainage projs identified by Comp Drainage Plan											
171		(approx \$600k of remaining bond proceeds + ARP funds)	1,000,000		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
172		Repeat drainage work based on 3-year maintenance rotation	197,804		195,804	198,668	197,804	195,804	198,668	197,804	195,804	195,804	195,804
		Drainage Phase 3 - Balance to complete Forest Trail outfall including construction management and contingency											
173			1,302,000										
		Drainage Phase 3 - 41st Avenue outfall and pipe 41st Ave ditch. Design and Construction total cost estimate is \$2.2million. This project will be funded and managed by the State Office of Resilience. The City's cost share is for permitting only \$29,000.											
174			29,000										
175		Subtotal Drainage	2,628,804		795,804	798,668	797,804	795,804	798,668	797,804	795,804	795,804	795,804
176													
177		Assign Fund Balance for Future Expenditures											
178		- In past years the City has "saved" for future large Public Works Truck purchases. No provision in FY20-FY29 given cash needs for other projects.											
179		Subtotal Assignment of Fund Balance			-	-	-	-	-	-	-	-	-
180													
181		Grand Total Public Works Department	4,129,925		1,409,925	1,166,789	947,047	1,210,047	868,911	1,240,047	1,158,047	868,047	1,208,047
182													
183		Building Department											
184													
185	1	Replace pickup truck purchased in FY18			38,000								
186		Replace HVAC units (only with failure)	10,000					15,000					
187													
188	1	Subtotal Capital	10,000		38,000	-	-	15,000	-	-	-	-	-
189													
190		Facilities Maintenance											
		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											
191			13,692		13,692	13,692	27,384	27,384	27,384	27,384	27,384	27,384	27,384
192		Subtotal Facilities Maintenance	13,692		13,692	13,692	27,384	27,384	27,384	27,384	27,384	27,384	27,384
193													
194		Grand Total Building Department	23,692		51,692	13,692	27,384	42,384	27,384	27,384	27,384	27,384	27,384
195													

[illegible]

[illegible]

[illegible]

	A	D	E	F	G	H	I	J	K	L	M	N	O
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	DRAFT#4												
4			FY24 DEPT REQUESTS										
5	Fleet												
6	Count												
7													
8													
325	Bonded Debt Service- Principal & Interest												
326													
327	2003 Rec Expansion GO Bond - principal (20 Yrs, refi 1.68%)												
328	2003 Rec Expansion GO Bond - interest (20 Yrs, refi 1.68%)												
329	2006 Fire Station #2 GO Bond - principal (20 Yrs, refi 1.88%)		250,000		265,000	275,000							
330	2006 Fire Station #2 GO Bond - interest (20 Yrs, refi 1.88%)		14,852		10,152	5,170							
331	2008 Public Safety Building GO Bond - principal (20 Yrs, 4.14%)		375,000		375,000	425,000	450,000	450,000					
332	2008 Public Safety Building GO Bond - interest (20 Yrs 4.14%)		85,905		70,380	54,855	37,260	18,630					
333	2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)		82,439		83,947	85,483	87,048	88,641	90,263				
334	2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)		9,476		7,967	6,431	4,867	3,274	1,652				
335	2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%)		215,000		218,000	222,000	226,000	230,000	234,000	238,000	242,000	246,000	250,000
336	2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 1.71%)		48,461		44,785	41,057	37,261	33,396	29,463	25,462	21,392	17,254	13,047
337	2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%)		258,000		264,000	269,000	275,000	281,000	287,000	293,000	300,000	306,000	313,000
338	2020 Marina Dock Replacement Bond - interest (15 Yrs @ 2.16%)		75,427		69,854	64,152	58,342	52,402	46,332	40,133	33,804	27,324	20,714
339	2021 Fire Engine & SCBA Muni Lease - principal (10Yrs @ 1.6%)		82,752		84,076	85,421	86,788	88,177	89,588	91,021	92,477		
340	2021 Fire Engine & SCBA Muni Lease - interest (10Yrs @ 1.6%)		11,205		9,881	8,536	7,169	5,780	4,369	2,936	1,480		
341	2022 Police Axon Camera GASB87 SBIT - principal		38,447		39,715	41,025	42,385	43,788	45,237	46,735	48,282		
342	2022 Police Axon Camera GASB87 SBIT - interest		11,400		10,131	8,821	7,468	6,065	4,616	3,118	1,571		
343													
344	Debt Totals by Year		1,558,364		1,552,889	1,591,952	1,319,587	1,301,152	832,520	740,405	741,006	596,578	596,762
345			1,224,937		1,219,034	1,258,800	986,245	967,751					
346													
347	SUMMARY BY CATEGORY												
348													
349	Total Capital Items		7,529,894		2,669,000	2,383,000	2,198,000	1,849,000	4,701,000	1,283,000	1,483,000	1,080,000	2,248,000
350	Total Facility Maintenance		368,480		1,868,480	368,480	1,066,960	616,960	616,960	616,960	616,960	616,960	616,960
351	Total Drainage		2,628,804		795,804	798,668	797,804	795,804	798,668	797,804	795,804	795,804	795,804
352	Total Beach Maintenance		345,000		60,000	60,000	555,000	2,660,000	60,000	60,000	60,000	60,000	60,000
353	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
354	Total Bond and Loan Payments		1,558,364		1,552,889	1,591,952	1,319,587	1,301,152	832,520	740,405	741,006	596,578	596,762
355	Total all expenditures on this schedule		12,505,542		7,021,173	5,277,100	6,012,351	7,297,917	7,084,148	3,573,169	3,771,770	3,224,342	4,392,526
356			(0)		-	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)
357													
358													
377													

City of Isle of Palms Debt Schedule

Decription	Year Issued	Original Debt Amt	Original Rate	Current Rate	Original Term	Matures	FY2024			FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	Total Payments FY24-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															-	-	-				
Fire Station #2	FY07	3,650,000	3.99% non-taxable	1.88% non-taxable	20 years	FY26	250,000	14,852	264,852	275,152	280,170											790,000	30,174	820,174			
Pub Safety Building	FY09	6,700,000	4.14% non-taxable	4.14% non-taxable	20 years	FY28	375,000	85,905	460,905	445,380	479,855	487,260	468,630											2,075,000	267,030	2,342,030	
75' Fire Ladder Truck	FY20	848,267	1.83% non-taxable	1.83% non-taxable	10 years	FY29	82,439	9,476	91,915	91,915	91,915	91,915	91,915	91,915											517,820	33,667	551,488
Drainage Phase 3	FY21	3,500,000	1.71% non-taxable	1.71% non-taxable	15 years	FY35	215,000	48,461	263,461	262,785	263,057	263,261	263,396	263,463	263,462	263,392	263,254	263,047	262,772	263,429	2,834,000	324,780	3,158,780				
Marina Docks	FY21	4,300,000	2.16% taxable	2.16% taxable	15 years	FY35	258,000	75,427	333,427	333,854	333,152	333,342	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042	3,492,000	509,479	4,001,479				
Fire Engine	FY22	875,706	1.6% non-taxable	1.6% non-taxable	10 years	FY31	82,752	11,205	93,957	93,957	93,957	93,957	93,957	93,957	93,957	93,957									700,300	51,355	751,655
Police In-car & Body-worn Camera System	FY22	432,755	inputed 2.9%	inputed 3.3%	10 years	FY31	38,447	11,400	49,846	49,846	49,846	49,853	49,853	49,853	49,853	49,853									345,563	53,240	398,803
SUBTOTAL EXISTING DEBT SERVICE							1,301,637	256,726	1,558,364	1,552,889	1,591,952	1,319,587	1,301,152	832,520	740,404	741,006	596,578	596,762	596,726	596,471	10,754,683	1,269,726	12,024,409				
PROPOSED NEW MUNICIPAL LEASE DEBT:																											
NO NEW DEBT PROPOSED FOR FY24																											
SUBTOTAL BUDGETED DEBT SERVICE							1,301,637	256,726	1,558,364	1,552,889	1,591,952	1,319,587	1,301,152	832,520	740,404	741,006	596,578	596,762	596,726	596,471	10,754,683	1,269,726	12,024,409				
TOTAL PRINCIPAL & INTEREST OUTSTANDING AT YEAR END																											
							10,466,045			8,913,156	7,321,204	6,001,617	4,700,465	3,867,946	3,127,541	2,386,536	1,789,958	1,193,196	596,470	(0)							

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				260,619,540	260,619,540	260,619,540	260,619,540	260,619,540	260,619,540	260,619,540	260,619,540	260,619,540	260,619,540
Less current IOP GO Debt outstanding issued without a referendum (principal only):				20,849,563	20,849,563	20,849,563	20,849,563	20,849,563	20,849,563	20,849,563	20,849,563	20,849,563	20,849,563
Fire Station #2				(540,000)	(275,000)	-	-	-	-	-	-	-	-
Public Safety Building				(1,700,000)	(1,325,000)	(900,000)	(450,000)	-	-	-	-	-	-
Drainage Outfalls				(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)
Marina Docks				(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)
Available debt limit (principal)				12,756,563	13,878,563	15,069,563	16,020,563	16,981,563	17,502,563	18,033,563	18,575,563	19,127,563	19,690,563

City of Isle of Palms
Millage Rate Table

CURRENT ISLE OF PALMS MILLAGE					FY24 DEBT SERVICE MILLAGE DECREASES BY .001 FOR RETIREMENT OF REC CENTER DEBT				TAXPAYER'S INCREASE/(DECREASE)	
Operating Millage Rate					Operating Millage Rate					
Debt Service Millage Rate					Debt Service Millage Rate					
Total IOP Millage Rate					Total IOP Millage Rate					
Local Option Sales Tax Credit Factor					Local Option Sales Tax Credit Factor					
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	(50)	183	350	223	(50)	173	335	(10)	(15)
300,000	280	(60)	220	419	268	(60)	208	401	(12)	(18)
350,000	326	(70)	256	489	312	(70)	242	468	(14)	(21)
400,000	373	(80)	293	559	357	(80)	277	535	(16)	(24)
500,000	466	(100)	366	699	446	(100)	346	669	(20)	(30)
600,000	559	(120)	439	839	535	(120)	415	803	(24)	(36)
700,000	652	(140)	512	979	624	(140)	484	937	(28)	(42)
900,000	839	(180)	659	1,258	803	(180)	623	1,204	(36)	(54)
1,000,000	932	(200)	732	1,398	892	(200)	692	1,338	(40)	(60)
1,250,000	1,165	(250)	915	1,748	1,115	(250)	865	1,673	(50)	(75)
1,500,000	1,398	(300)	1,098	2,097	1,338	(300)	1,038	2,007	(60)	(90)
1,750,000	1,631	(350)	1,281	2,447	1,561	(350)	1,211	2,342	(70)	(105)
2,000,000	1,864	(400)	1,464	2,796	1,784	(400)	1,384	2,676	(80)	(120)
2,500,000	2,330	(500)	1,830	3,495	2,230	(500)	1,730	3,345	(100)	(150)
3,000,000	2,796	(600)	2,196	4,194	2,676	(600)	2,076	4,014	(120)	(180)
3,500,000	3,262	(700)	2,562	4,893	3,122	(700)	2,422	4,683	(140)	(210)
4,000,000	3,728	(800)	2,928	5,592	3,568	(800)	2,768	5,352	(160)	(240)
4,500,000	4,194	(900)	3,294	6,291	4,014	(900)	3,114	6,021	(180)	(270)
5,000,000	4,660	(1,000)	3,660	6,990	4,460	(1,000)	3,460	6,690	(200)	(300)

APPROXIMATE ANNUAL PROPERTY TAX REVENUE TO THE CITY = \$4,914,000

FY22 Millage Rates of Neighboring Communities:

Sullivan's Island = 0.0588

Mt Pleasant = 0.0393

Folly Beach = 0.0366

ORDINANCE 2023-02

AN ORDINANCE AMENDING TITLE 7, LICENSING AND REGULATION, CHAPTER 3, BEACH AND MARINE RECREATION REGULATIONS, ARTICLE A GENERAL PROVISIONS AND TITLE 8 MOTOR VEHICLES AND TRAFFIC, CHAPTER 1 TRAFFIC REGULATIONS, ARTICLE B OPERATION OF A VEHICLE, OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES TO PROVIDE REGULATIONS FOR ELECTRIC ASSIST BYCICLES AND OTHER MODES OF TRANSPORTATION PROPELLED BY A MOTOR AND TO PROVIDE FOR CIVIL AND OTHER PENALTIES.

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 Title 7, Chapter 3, Article A, “General Provisions,” Section 7-3-2 “Definitions” is hereby amended by adding a new definition (5) to state as follows:

“Sec. 7-3-2. Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

(1) Beach means that area lying between the low-water mark of the Atlantic Ocean and the easternmost property line of the property owned by private individuals or corporations, lying closest in proximity to the Atlantic Ocean, and shall extend out from the mean low-water mark for a distance of three hundred (300) yards into the water. The term "beach" shall also include that area from the mean low-water mark for a distance of fifty (50) yards into the water from the mouth of Breach Inlet to the seaward side of Breach Inlet Bridge and from the mouth to the midpoint of Dewees Inlet.

(2) Boat means any watercraft, including sea planes when not airborne, sailboats, jet skis, aqua-trikes or similar types of watercraft.

(3) Designated areas means any portion of the beach designated by the City Council for a special use, such as swimming, surfing, beaching of boats, etc.

(4) Motorboat means any boat operated through use of a motor or motorized propulsion, including jet skis, but excluding sailboats that use motors as an auxiliary means of propulsion.

(5) "Electric-assist bicycles" and "bicycles with helper motors" means low-speed electrically assisted bicycles with two or three wheels, each having

fully operable pedals and an electric motor of no more than 750 watts, or one horsepower, and a top motor-powered speed of less than twenty miles an hour when operated by a rider weighing one hundred seventy pounds on a paved level surface, that meet the requirements of the Federal Consumer Product Code provided in 16 C.F.R., Part 1512, and that operate in a manner such that the electric motor disengages or ceases to function when their brakes are applied or the rider stops pedaling.

SECTION 2. That Title 7, Chapter 3, Article A, “General Provisions,” is hereby amended by deleting Section 7-3-3, “Vehicles restricted,” in its entirety and replacing it with a new Section 7-3-3 to state as follows:

“Sec. 7-3-3. Vehicles restricted.

(a) No vehicles, to include electric-assist bicycles and any other mode of transportation that is propelled by a motor or any other battery-assisted devices, including but not limited to, battery-assisted motorized skateboards or battery-assisted motorized mono-wheel skateboards, are allowed on the beach between the hours of 10:00 a.m. through 5:00 p.m. from May 15 through Labor Day, except for bicycles and vehicles authorized pursuant to section 5-4-15(C).

(b) It is unlawful to operate, park, stop, or stand a motor vehicle upon the beach except as otherwise provided in the City Code.”

(c) It is unlawful for any person to operate bicycles, tricycles or similar human, gas, or electric powered wheeled vehicles, of any type, on any dune or in any dune area located within the city limits of Isle of Palms.

SECTION 3. That Title 8, Chapter 1, Article B. “Operation of a Vehicle” is hereby amended by deleting Section 8-1-19 “Vehicular operation on the beach or beach accesses”, in its entirety and replacing it with a new Section 8-1-19 to state as follows:

“Sec. 8-1-19. Vehicular operation on the beach or beach accesses.

No person shall operate, or allow or cause to be operated, a vehicle, to include electric-assist bicycles and any other mode of transportation that is propelled by a motor or any other battery-assisted devices, including but not limited to, battery-assisted motorized skateboards or battery-assisted motorized mono-wheel skateboards, on the beach or beach accesses except as provided in section 5-4-15(C)(5)(a) or section 8-2-17.

SECTION 4. 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 5. 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 6. 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 _____, 2023.

Phillip Pounds, Mayor

(Seal)

Attest:

Nicole DeNeane, City Clerk

First Reading: _____

Public Hearing: _____

Second Reading: _____

Ratification: _____

ORDINANCE 2023-08

AN ORDINANCE AMENDING TITLE 9, OFFENSES, CHAPTER 2, OFFENSES AGAINST PUBLIC PEACE, TO REPEAL AND REPLACE SECTION 9-2-5, NOISE, OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES.

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 9-2-5, “Noise,” is hereby deleted in its entirety and replaced with the following new Section 9-2-5, “Noise,” to state as follows:

“Sec. 9-2-5. Noise.

- a. *Definitions.* In addition to the common meaning of words, the following definitions shall be used in interpreting this section.
 1. *“A” weighted scale.* The sounds pressure level, in decibels, as measured with the sound level meter using the “A” weighted network (scale). The standard unit notation is “dB(A).”
 2. *Amplified sound.* Sound augmented by any electronic means which increases the sound level or volume.
 3. *ANSI.* American National Standards Institute or its successor bodies.
 4. *Complainant.* Any owner, lessee, manager or person with a legal interest in real property within the corporate limits of the City who reports to the police department being disturbed by sound heard at their residence or place of business and not originating therefrom.
 5. *Construction.* On-site erection, fabrication, installation, alteration, demolition or removal of any structure, facility or addition thereto, including all related activities, including, but not restricted to, clearing of land, earth moving, blasting and landscaping.
 6. *dB(A).* Sound level in decibels, determined by the “A” weighted scale of a standard sound level meter having characteristics defined by the American National Standards Institute, Publication ANSI, S 1.4-1971, or its successor publication(s).

7. *Decibel (dB)*. a unit of level which denotes the ratio between two quantities which are proportional to power; the number of decibels corresponding to the ratio of two amounts of power is ten times the logarithm to the base ten of this ratio.
8. *Excessive noise*. Any unnecessary or unusually loud sound or any sound which disrupts the peace and quiet of any neighborhood and which does annoy, disturb, injure, or endanger the comfort, repose, health, peace, or safety of reasonable persons of ordinary sensibilities.
9. *Emergency work*. Work made necessary to restore property to a safe condition, work required to protect, provide, or prevent persons or property from danger or potential danger, or work by a private or public utility when restoring utility service.
10. *Person*. Any individual, corporation, partnership, firm, association, trust, estate, public or private institution, group or agency.
11. *Receiving property*. Any residence or place of business on which uninvited noise is plainly audible.
12. *Sound level*. In decibels, a weighted sound pressure level determined by the use of a sound level meter whose characteristics and frequency weightings are specified in ANSI standards.
13. *Sound level meter*. is an instrument including a microphone, an amplifier, an output meter, and "A" frequency weighting network for the measurement of sound levels that conforms to American National Standards Institute (ANSI) Standard S 1.4-1971 "Specifications for Sound Level Meters," or the latest revision.
14. *Sound pressure level*. In decibels, twenty (20) times the logarithm to base 10 of the ratio of the magnitude of a

particular sound pressure to the standard reference pressure.
The standard reference pressure is 0.0002 microbars.

15. *Sound source.* Any person, animal, device, operation, process, activity, or phenomenon which emits or causes sound.

16. *Uninvited noise.* Noise not originating from the receiving property.

b. *Noise measurement.* Noise measurements shall be employed by the police department in the following manner:

1. Noise measurements shall be made using a sound level meter taken from anywhere within the boundary line of the complainant's property. If measurement is not possible from the complainant's property, noise measurements may be taken at the nearest boundary line of the public right-of-way.
2. No individual other than the sound meter operator(s) shall be within ten (10) feet of the sound level meter during the sample period.
3. Sound measurements shall be conducted at that time of day or night when the suspect noise is emitting sound.
4. The sound level meter shall be employed in accordance with the manufacturer's instructions.
5. It shall be unlawful for any person to interfere, through the use of sound or otherwise, with the taking of sound level measurements.

c. *Maximum decibel levels.* Unless otherwise specifically indicated, it shall be unlawful for any person to cause or allow the emission of sound from any source or sources which, when measured pursuant to paragraph (b) above, to exceed:

1. 60dB(A) during daytime hours (10:00 a.m. to 10:00 p.m. Sunday through Thursday and 10:00 a.m. to 11:00 p.m. Friday and Saturday) for residential and rental properties,
2. 75dB(A) during daytime hours (10:00 a.m. to 10:00 p.m. Sunday through Thursday and 10:00 a.m. to 11:00 p.m. Friday and Saturday) for commercial establishments; and

3. The maximum decibel level shall not exceed 85 dB(A) during daytime hours (10:00 a.m. to 10:00 p.m. Sunday through Thursday and 10:00 a.m. to 11:00 p.m. Friday and Saturday) in the GC-2 general commercial zoning district.
4. 55dB(A) during evening hours (10:00 p.m. to 10:00 a.m. Sunday through Thursday and 11:00 p.m. to 10:00 a.m. Friday and Saturday) for residential properties, rental properties, and commercial establishments.

The sound meter operator may cease taking readings as soon as the readings already taken show a violation of this ordinance.

d. *Excessive noise prohibited.*

1. It shall be unlawful for any person to intentionally produce, intentionally cause to be produced, or intentionally participate in the producing any excessive noise within the municipal limits.
2. In determining whether a sound is excessive noise for purposes of this section, factors that may be considered include, but are not limited to:
 - a. The volume of the noise;
 - b. The intensity of the noise;
 - c. Whether the nature of the noise is usual or unusual;
 - d. Whether the origin of the noise is natural or unnatural;
 - e. The volume and intensity of the background noise, if any;
 - f. The proximity of the noise to residential sleeping facilities;
 - g. The nature and zoning of the area within which the noise emanates;
 - h. The time of the day or night the noise occurs;
 - i. The duration of the noise; and
 - j. Whether the noise is recurrent, intermittent, or constant.

The determination of whether a noise or sound is excessive noise shall be made without considering the content of any message conveyed by the noise or sound.

e. *Specific prohibitions.* The following acts are specifically prohibited:

1. Pets. It shall be unlawful to keep, stable, harbor or maintain any animal or bird which disturbs the comfort or repose of any

reasonable person of ordinary sensibilities in the vicinity by making continually or frequently loud noise.

2. Mufflers. Sound emitting from a motor vehicle's muffler in violation of S.C. Code Ann. § 56-5-5020.
3. Loudspeakers, etc. It shall be unlawful to use, maintain or operate loudspeakers, sound trucks, amplifiers or other mechanical or electrical devices for increasing the volume of sound, upon the street, sidewalks, parks or other outdoor public places owned or under the control of the City, except as permitted under paragraph (g) of this section; provided, however, that any City-owned property subject to a commercial lease and a noise control agreement or permit is exempt from the requirements of this paragraph.
4. Hawking or peddling. It shall be unlawful for any person to make any noise on a public street or in such proximity thereto as to be distinctly and loudly audible on such street by any kind of crying, calling, or shouting or by means of any whistle, rattle, bell, gong, clapper, horn, hammer, drum, musical instrument, or other device for the purpose of attracting attention or of inviting patronage of any persons to any business whatsoever. It is the express intention of this paragraph to prohibit hawking, peddling, soliciting or using other loud noises to attract attention to a business and not to prohibit the spill-over noise emanating from a lawfully operating business.
- f. *No employee liability.* No employee of any place of business acting within the scope of his or her employment shall be liable for a violation of this section, unless an employee is also an owner of the business.
- g. *Exceptions.* This section shall not apply to the following sources:
 1. Any City-hosted, City-sponsored or City-sanctioned special events.
 2. Excavations or repairs of bridges, streets or highways, by or on behalf of the City, county or state during the night, when the public welfare and convenience renders it impossible to perform the work during the day; nor shall the same apply to work performed by public utility companies under like conditions and circumstances, or when there is urgent necessity therefore.
 3. Construction activities performed by or on behalf of a governmental agency, including, but not limited to,

construction, repair or maintenance of public buildings and drainage facilities, dredging activities, beach renourishment activities, and other public projects.

4. It shall be unlawful for any contractor, subcontractor, landscaper, supplier or vendor to operate or use any piledrivers, steam shovels, pneumatic hammers, derricks, steam or electric hoists, or other apparatus, tools or equipment, the use of which is attended with loud or disturbing noises, at any time other than between the hours of 7:30 a.m. and 6:00 p.m., Monday through Friday, and between the hours of 9:00 a.m. and 4:00 p.m. on Saturday. No such use shall be permitted on Sundays, or on the following legal holidays: New Year's Day; Memorial Day; Fourth of July; Labor Day; Thanksgiving Day; and Christmas Day. Approval for such use may be granted by the City for performing emergency repairs outside of the hours specified. Nothing in this paragraph shall be construed to prohibit an owner or member of an owner's immediate family from performing maintenance, repairs, or other work on their own property at any time, provided that such work is otherwise in compliance with City ordinances.
5. A commercial property or business owner may apply to City Council for an exception to this ordinance, and City Council may issue a permit that modifies the maximum decibel levels as it deems reasonable in light of the circumstances to support public good, infrastructure, and resources of the City, including the time and resources of law enforcement and code enforcement.
- h. *Violations.* Any person who violates any provision of this section shall be fined not more than \$500 or imprisoned for not more than 30 days. However, no penalty shall exceed the penalty provided by state law for similar offenses. A separate offense shall be deemed committed on each day that a violation occurs or continues.”
- i. In addition to the penalties set forth in subsection (h) of this section, five (5) repeated violations of this section by a person who owns, manages, operates, is a business agent of, or otherwise controls a business establishment may result in the suspension or revocation of any business license issued to the premises on which the violations occurred in accordance with section 7-1-15. For purposes of this Ordinance, a “violation” occurs when (1) a citation is issued for violating this Ordinance and said citation is paid; or (2) if a citation is issued, contested, and adjudicated by the Municipal Court resulting in a finding that this Ordinance was violated.

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. This Ordinance shall be revisited by City Council to consider any possible changes or amendments after it has been in place for six (6) months.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, ON THE _____ DAY OF _____, 2023.

Phillip Pounds, Mayor

(Seal)

Attest:

Nicole DeNeane, City Clerk

First Reading: _____

Public Hearing: _____

Second Reading: _____

Ratification: _____

ORDINANCE 2023-09

AN ORDINANCE AMENDING TITLE 1, GOVERNMENT AND ADMINISTRATION, CHAPTER 4, OFFICERS AND DEPARTMENTS, ARTICLE D, CITY ATTORNEY, OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES.

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

SECTION 1. That Section 1-4-31 “Appointment; duties” is hereby deleted in its entirety and replaced with the following new Section 1-4-31 to state as follows:

“Section 1-4-31. Appointment; duties.

City Council shall retain a City Attorney, who shall serve at the pleasure of Council. The City Attorney may be an individual or law firm. Any lawyer(s) serving as City Attorney shall be admitted to practice law in South Carolina and shall be members of the South Carolina Bar in good standing. City Council may retain separate legal counsel to serve as City Prosecutor, who shall serve at the pleasure of Council. The City Prosecutor shall be admitted to practice law in South Carolina and shall be a member of the South Carolina Bar in good standing.

The City Attorney shall have authority to retain, appoint or hire as independent contractors such additional attorneys or co-counsel as may be required to provide adequate and effective legal representation for the City, subject to the approval of City Council. Any such additional attorneys or co-counsel shall be admitted to practice law in South Carolina and shall be members of the South Carolina Bar in good standing. If the representation concerns matters pending in another state, any such additional attorneys or co-counsel shall be licensed to practice law in that state and a member of that state’s bar in good standing.

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 _____, 2023.

Phillip Pounds, Mayor

(Seal)

Attest:

Nicole DeNeane, City Clerk

First Reading: _____

Public Hearing: _____

Second Reading: _____

Ratification: _____

Sec. 1-4-31. Appointments; duties.

~~The City Council shall appoint retain a City Attorney, who shall serve at the pleasure of Council. The City Attorney may be an individual or law firm. The Any lawyer(s) serving as City Attorney shall be admitted to practice law in the State South Carolina and shall be a members of the South Carolina Bar in good standing. The City Attorney shall be legal counsel to the City and shall perform such other duties as may be required by law or ordinance. City Council may retain separate legal counsel to serve as City Prosecutor, who shall serve at the pleasure of Council. The City Prosecutor shall be admitted to practice law in South Carolina and shall be a member of the South Carolina Bar in good standing. The term of office for the City Attorney shall begin on January 1 and end on December 31 of each year. The appointment for each year will be announced by the Mayor at a special City Council meeting to be held on the first Tuesday of January.~~

The City Attorney shall have authority to retain, appoint or hire as independent contractors such additional attorneys or co-counsel as may be required to provide adequate and effective legal representation for the City, subject to the approval of City Council. Any such additional attorneys or co-counsel shall be admitted to practice law in ~~the State~~South Carolina and, shall be members of the South Carolina Bar in good standing, ~~and shall perform their functions under the direction of the City Attorney. An assistant attorney shall have authority to act as the City Attorney when the City Attorney is unavailable or unable to serve. If the representation concerns matters pending in another state, any such additional attorneys or co-counsel shall be licensed to practice law in that state and a member of that state's bar in good standing.~~

Date: February 28, 2023

To: Mayors, Managers, Administrators, Clerks and
Local Revenue Service Contacts

From: Caitlin Cothran, Manager for Local Revenue Services

Re: Ordinance, Agreement, and Supplement for Local Revenue Service Programs
PROMPT ACTION REQUIRED

For many years, the Municipal Association has offered collection programs for certain business license taxes. These programs include the Insurance Tax Collection Program, the Brokers Tax Collection Program, and the Telecommunication Tax Program. The Municipal Association has collectively rebranded these programs as Local Revenue Services and has renamed the three business license programs as the Insurance Tax Program (ITP), the Brokers Tax Program (BTP), and the Telecommunication Tax Program (TTP).

In addition, by Act 176 of 2020,¹ the General Assembly standardized business licensing in the State of South Carolina. Following the adoption of this Act, the Municipal Association provided a revised model business license ordinance. Every municipality in the State has adopted a revised business license ordinance based on Act 176 and the new model ordinance.

As a result of the Local Revenue Services rebranding and the adoption of new local business license ordinances under Act 176, the Association is required to update the ordinances and agreement by which municipalities may participate in Local Revenue Services. Please note as follows:

- There are THREE attachments to this memo: (1) an ordinance to participate in Local Revenue Services, (2) an intergovernmental agreement for the programs, and (3) a program participant supplement by which a municipality elects which programs to join.
- In order to continue to participate in Local Revenue Services, **your municipality must (1) enact the attached ordinance and, (2) once the ordinance is enacted, sign the attached agreement and supplement.**
- The ordinance must be **completed where highlighted and then enacted exactly as written.**
- The agreement must be **signed exactly as written.**
- The supplement must be **completed where highlighted and then signed exactly as written.**
- The Setoff Debt Program is not affected by the attached documents, which relate only to ITP, BTP, and TTP.
- The Association must have a certified copy of your amended ordinance, together with the original signed agreement and supplement, by **May 26, 2023**. We will send you a copy of the final agreement with the Municipal Association's signature for your file. If you require an original signed agreement for your files, provide two signed agreements to the Municipal Association.

¹ The Business License Standardization Act, found at S.C. Code Sec. 6-1-400 to -420.

The new program documents will not substantially change the operation of the Local Revenue Services programs from your perspective. The Municipal Association will continue to administer and collect business license taxes within ITP, BTP, and TTP. The rates for the Municipal Association's services will remain exactly the same as they are now. Finally, distributions of collected amounts will be made in the same manner and at approximately the same times as they are now.

The substantial changes to the Local Revenue Services programs are as follows:

- The new agreement is an intergovernmental agreement among all of the participating governments, rather than a series of standalone agreements.
- Local Revenue Services will act in its own name as a division of the Municipal Association and will be governed by a committee of the Municipal Association's Board of Directors.
- The terms on which the Municipal Association is delegated the authority to resolve litigation on behalf of its members have been clarified.
- An appeals process, as required by and consistent with Act 176, has been formally adopted.

If you have questions about the attached documents, please contact Caitlin Cothran at (803) 354-4786 or ccothran@amsc.sc.

If your municipal attorney has questions about the attached documents, please direct him or her to contact Eric Shytle, General Counsel of the Municipal Association, at (803) 933-1214 or eshytle@masc.sc.

ORDINANCE 2023-10

AUTHORIZING AND DIRECTING THE CITY OF ISLE OF PALMS TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT RELATING TO SOUTH CAROLINA LOCAL REVENUE SERVICES; TO PARTICIPATE IN ONE OR MORE LOCAL REVENUE SERVICE PROGRAMS; TO EXECUTE AND DELIVER ONE OR MORE PARTICIPANT PROGRAM SUPPLEMENTS; AND OTHER MATTERS RELATING THERETO.

WHEREAS, the City of Isle of Palms (the “Municipality”) is authorized by S.C. Code Section 5-7-30 and Title 6, Chapter 1, Article 3 to impose a business license tax on gross income;

WHEREAS, under State law, certain business license taxes are applicable in a manner or at a rate that applies throughout the State (“Statewide Business License Taxes”);

WHEREAS, such Statewide Business License Taxes include without limitation the business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; to brokers under Title 38, Chapter 45 of the S.C. Code; and to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code;

WHEREAS, the Municipal Association of South Carolina (the “Association”) has previously established local revenue service programs in which the Association administers Statewide Business License Taxes on behalf of and for the benefit of participating municipalities;

WHEREAS, such local revenue service programs include a program known as the Insurance Tax Program (“ITP”) that administers business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; a program known as the Brokers Tax Program (“BTP”) that administers business license taxes applicable to brokers under Title 38, Chapter 45 of the S.C. Code; and a program known as the Telecommunications Tax Program (“TTP”) that administers business license taxes applicable to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code;

WHEREAS, the Municipality currently participates in ITP, BTP, and TTP;

WHEREAS, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code Sections 6-1-400 to -420 (the “Standardization Act”), the South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes;

WHEREAS, following the enactment of the Standardization Act, the Municipality enacted Ordinance No. 2021-14 on November 17, 2021, in order to comply with the requirements of the Standardization Act (the “Current Business License Ordinance”);

WHEREAS, in connection with the enactment of the Standardization Act and the adoption of locally compliant business license ordinances, the municipalities of the State have determined that it would be advisable and prudent to update the existing local revenue service programs;

WHEREAS, in particular, the municipalities of the State have determined to establish and join South Carolina Local Revenue Services (“LRS”) by intergovernmental agreement, which among other things will administer Statewide Business License Taxes on behalf of its participants,

including but not limited to by continuing to offer the services provided by the ITP, BTP, and TTP;

WHEREAS, Article VIII, Section 13(A) of the South Carolina Constitution provides that “(a)ny county, incorporated municipality, or other political subdivision may agree with the State or with any other political subdivision for the joint administration of any function and exercise of powers and the sharing of the costs thereof;”

WHEREAS, the City Council of the Municipality (the “Council”) now wishes to authorize and direct the Municipality to join LRS and to participate in one or more local revenue service programs;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Isle of Palms, as follows:

SECTION 1. Direction to Apply to and Join LRS. The form of the Local Revenue Services Agreement (the “Agreement”) pursuant to which a municipality may request to participate in LRS and, if approved, become a participant is attached hereto as Exhibit A. The City Administrator (the “Executive Officer”) is hereby authorized and directed to apply to participate in LRS. If the Municipality’s application is approved by LRS, then the Executive Officer shall execute and deliver a counterpart to the Agreement in substantially the form attached hereto. The Council hereby approves the terms and conditions of and agrees to comply with the Agreement upon the execution and delivery thereof by the Executive Officer.

SECTION 2. Participation in Local Revenue Service Programs. The Council determines that, if admitted to LRS, the Municipality will participate in the ITP, the BTP, and the TTP. The Executive Officer is hereby authorized and directed to execute and deliver any required Participant Program Supplements (as such term is defined in the Agreement) as may be necessary to participate in such local revenue service programs.

SECTION 3. Business License Taxes Applicable to Insurance Companies. Notwithstanding anything in the Current Business License Ordinance to the contrary, the following provisions shall apply to insurance companies subject to Title 38, Chapter 7 of the S.C. Code.

- a) Except as set forth below, “gross premiums” for insurance companies means gross premiums written for policies for property or a risk located within the municipality. In addition, “gross premiums” shall include premiums written for policies that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by (1) the insurance company’s office located in the municipality, (2) the insurance company’s employee conducting business within the municipality, or (3) the office of the insurance company’s licensed or appointed producer (agent) conducting business within the municipality, regardless of where the property or risk is located, provided no tax has been paid to another municipality in which the property or risk is located based on the same premium.
- b) As to fire insurance, “gross premiums” means gross premiums (1) collected in the municipality, and/or (2) realized from risks located within the limits of the municipality.
- c) As to bail bonds, “gross premiums” shall exclude any amounts retained by a licensed bail

bondsman as defined in Title 38, Chapter 53 of the S.C. Code for authorized commissions, fees, and expenses.

- d) Gross premiums shall include all business conducted in the prior calendar year. Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums, or deposit.
- e) Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute conducting business within the municipality, regardless of whether or not an office is maintained in the municipality.
- f) The business license tax for insurance companies under Title 38, Chapter 7 of the S.C. Code shall be established at the rates set forth below. Declining rates shall not apply.

NAICS
Code

524113 **Life, Health, and Accident.** 0.75% of Gross Premiums.

524126 **Fire and Casualty.** 2% of Gross Premiums.

524127 **Title Insurance.** 2% of Gross Premiums.

- g) License taxes for insurance companies shall be payable on or before May 31 in each year without penalty. The penalty for delinquent payments shall be 5% of the tax due per month, or portion thereof, after the due date until paid.

SECTION 4. Business License Tax Applicable to Brokers. Title 38, Chapter 45 of the S.C. Code (the “Brokers Act”) establishes a blended premium tax rate applicable to brokers of 6 percent, comprising a 4 percent State premium tax and a 2 percent municipal premium tax, each to be collected by the South Carolina Department of Insurance. Pursuant to §§ 38-45-10 and 38-45-60 of the Brokers Act, the Municipal Association of South Carolina is designated the municipal agent for purposes of administration of the municipal broker’s premium tax.

SECTION 5. Business License Taxes Applicable to Telecommunication Companies.

- a) Notwithstanding any other provisions of the Current Business License Ordinance, the business license tax for “retail telecommunications services,” as defined in S. C. Code Section 58-9-2200, shall be at the maximum rate authorized by S. C. Code Section 58-9-2220, as it now provides or as provided by its amendment. Declining rates shall not apply.
- b) The business license tax year for retail telecommunications services shall begin on January 1 of each year. The business license tax for retail telecommunications services shall be due on January 1 of each year and payable by January 31 of that year, without penalty. The delinquent penalty shall be five percent (5%) of the tax due for each month, or portion thereof, after the due date until paid.

- c) In conformity with S.C. Code Section 58-9-2220, the business license tax for “retail telecommunications services” shall apply to the gross income derived from the sale of retail telecommunications services for the preceding calendar or fiscal year which either originate or terminate in the municipality and which are charged to a service address within the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality. The measurement of the amounts derived from the retail sale of mobile telecommunications services shall include only revenues from the fixed monthly recurring charge of customers whose service address is within the boundaries of the municipality. For a business in operation for less than one year, the amount of business license tax shall be computed on a twelve-month projected income.
- d) Nothing in this Ordinance shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement. All fees collected under such a franchise or contractual agreement shall be in lieu of fees or taxes which might otherwise be authorized by this Ordinance.

SECTION 6. No Exemption for Interstate Commerce. Properly apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

SECTION 7. LRS to Appoint Business License Official and to Designate Appeals Board. Pursuant to the Agreement, LRS is hereby authorized to appoint one or more individuals (each, an “LRS Business License Official”) to act as the Municipality’s business license official for purposes of administering Statewide Business License Taxes. In addition, LRS is hereby authorized pursuant to the Agreement to designate an appeals board (the “Appeals Board”) for purposes of appeals arising with respect to such taxes. The LRS Business License Official so appointed and the Appeals Board so designated shall have all of the powers granted to the Municipality’s business license official and appeals board under the Current Business License Ordinance, except as may be modified by this ordinance.

SECTION 8. Appeals Process. With respect to the calculation, assessment, and collection of Statewide Business License Taxes, in lieu of the appeals process described in the Current Business License Ordinance, the following appeals process required by S.C. Code Section 6-1-410 shall apply:

- a) If a taxpayer fails or refuses to pay a Statewide Business License Tax by the date on which it is due, the LRS Business License Official may serve notice of assessment of the Statewide Business License Tax due on the taxpayer by mail or personal service. Within thirty days after the date of postmark or personal service, a taxpayer may request, in writing with reasons stated, an adjustment of the assessment. An informal conference between the LRS Business License Official and the taxpayer must be held within fifteen days of the receipt of the request, at which time the taxpayer may present any information or documents in support of the requested adjustment. Within five days after the conference, the LRS Business License Official shall issue a notice of final assessment and serve the taxpayer by mail or personal service with the notice and provide a form for any further

appeal of the assessment by the taxpayer.

- b) Within thirty days after the date of postmark or personal service, the taxpayer may appeal the notice of final assessment by filing a completed appeal form with the LRS Business License Official, by mail or personal service, and by paying to LRS in protest at least eighty percent of the business license tax based on the final assessment. The appeal must be heard and determined by the Appeals Board. The Appeals Board shall provide the taxpayer with written notice of the hearing and with any rules of evidence or procedure prescribed by the Appeals Board. The hearing must be held within thirty days after receipt of the appeal form unless continued to another date by agreement of the parties. A hearing by the Appeals Board must be held at a regular or specially called meeting of the Appeals Board. At the appeals hearing, the taxpayer and LRS have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The hearing must be recorded and must be transcribed at the expense of the party so requesting. The Appeals Board shall decide the assessment by majority vote. The Appeals Board shall issue a written decision explaining the basis for the decision with findings of fact and conclusions and shall inform the taxpayer of the right to request a contested case hearing before the Administrative Law Court. The written decision must be filed with the LRS Business License Official and served on the taxpayer by mail or personal service. The decision is the final decision of LRS on the assessment.
- c) Within thirty days after the date of postmark or personal service of LRS's written decision on the assessment, a taxpayer may appeal the decision to the Administrative Law Court in accordance with the rules of the Administrative Law Court.

SECTION 9. Repealer, Effective Date. All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective on the date of final reading.

ENACTED IN REGULAR MEETING, this ____ day of _____, 2023.

Phillip Pounds, Mayor

(Seal)
Attest:

Nicole DeNeane, City Clerk

First Reading: _____
Public Hearing: _____
Second Reading: _____
Ratification: _____

PARTICIPANT PROGRAM SUPPLEMENT

WHEREAS, the City of Isle of Palms (the “Municipality”) has applied for and been approved to participate in South Carolina Local Revenue Services (“LRS”);

WHEREAS, the Municipality has executed a counterpart of the Local Revenue Services Agreement (the “Agreement”) by and among itself and all other participants in LRS;

WHEREAS, capitalized terms used and not otherwise defined herein have the meaning given to such terms in the Agreement;

WHEREAS, pursuant to the Agreement, LRS has established Revenue Service Programs for Statewide Business Licenses and other Impositions; and

WHEREAS, the Municipality now desires to agree to participate in one or more Revenue Service Programs;

NOW, THEREFORE, the Municipality hereby agrees with LRS as follows:

Section 1. Participation in Revenue Service Programs. The Municipality hereby elects and agrees to participate in the following Revenue Service Programs: ITP / BTP / TTP.

Section 2. Term. This Participant Program Supplement is effective until December 31, 2023, and shall continue from year-to-year thereafter until terminated by either party upon notice delivered in writing given at least 90 days prior to the next upcoming December 31.

Section 3. Payment for Services. The Municipality agrees that it will compensate LRS for its services as set forth in the Agreement. Initially, such compensation shall be in the amount of four percent of Gross Proceeds collected for the benefit of the Municipality within each Revenue Service Program, subject to any volume discount approved from time to time by the LRS Board of Directors, together with any interest earned on funds held on deposit prior to disbursement. The Municipality acknowledges that this amount represents operating expenses payable to LRS for services rendered. For accounting and recordkeeping purposes, LRS will apply this rate to the Municipality separately within each Revenue Service Program.

Section 4. Expenses; Fund Accounting. (a) The rate for services established herein shall be inclusive of all administrative expenses of LRS, except legal expenses incurred in connection with the services rendered. Legal expenses incurred by LRS are not included in the base rate and shall be prorated to all Participants in direct relationship to the disbursements of the Revenue Service Program to which the legal expenses relate.

(b) LRS will deposit all funds received in an appropriate account for which accurate records will be maintained. Business license taxes collected for the Municipality, less the service charge herein agreed to, will be disbursed to the Municipality on or before March 1 of each calendar year and thereafter as remaining collections permit.

Section 5. Special Provisions for BTP. (a) Pursuant to Title 38, Chapter 45 of the South Carolina Code of Laws (the “Brokers Insurance Statute”), the Municipality designates the Municipal

Association of South Carolina as the municipal agent to act on behalf of the municipality for the purposes of the Brokers Insurance Statute.

(b) The Brokers Insurance Statute governs the receipt from the South Carolina Department of Insurance (“DOI”) and distribution to the Municipality of all municipal premium taxes from brokers for non-admitted surplus lines insurance. Upon receipt of the taxes from the DOI, LRS will deposit all funds received in an appropriate account for which accurate records will be maintained. Taxes will be disbursed to the Municipality, less the service charge herein agreed to, as collections permit.

CITY OF ISLE OF PALMS, SOUTH CAROLINA

Name: Desirée Fragoso
Title: City Administrator

ATTEST:

Name: Nicole DeNeane
Title: City Clerk

LOCAL REVENUE SERVICES AGREEMENT

THIS AGREEMENT, made and entered into this ____ day of _____ A.D., 20____, by and among the Municipal Association of South Carolina (the “Association”) and all the parties who are now or may hereafter become participants (“Participants”) in South Carolina Local Revenue Services, a division of the Association (“LRS”),

WITNESSETH:

WHEREAS, certain governmental functions may be more efficiently and effectively provided in cooperation with other governments, particularly when the sharing of such functions may deliver economies of scale, avoid redundancies in staffing, facilitate intergovernmental communication and coordination, benefit the citizens and taxpayers of the State by offering single points of contact, and allow retention of highly trained and specialized staff or private contractors in situations in which it would not be cost effective for a single government to retain such professionals;

WHEREAS, Article VIII, sec. 13 of the South Carolina Constitution provides that any incorporated municipality “may agree with . . . any other political subdivision for the joint administration of any function and exercise of powers and the sharing of the costs thereof,” and that “[n]othing in this Constitution may be construed to prohibit the State or any of its counties, incorporated municipalities, or other political subdivisions from agreeing to share the lawful cost, responsibility, and administration of functions with any one or more governments, whether within or without this State;”

WHEREAS, S.C. Code § 4-9-41(A) provides that any “incorporated municipality ... may provide for the joint administration of any function and exercise of powers as authorized by Section 13 of Article VIII of the South Carolina Constitution;”

WHEREAS, certain municipalities in the State have determined that it would be effective and efficient to jointly perform certain functions, including without limitation the business license functions more fully described below;

WHEREAS, LRS is a division of the Association and a committee of the board of directors of the Association and will establish or continue one or more Revenue Service Programs (as hereinafter defined); and

WHEREAS, the Participants, through action of their respective governing bodies, have elected to comply with the conditions of this Agreement and to authorize LRS to perform the functions and exercise the powers herein described;

NOW, THEREFORE, for and in consideration of the mutual covenants, promises, and obligations herein contained, which are given to and accepted by each signatory hereof to the other, the parties hereto agree as follows:

Section 1. Definitions. As used in this Agreement, the following terms shall have the meanings set forth below:

- (a) "Appeals Board" means the board created pursuant to Section 8 hereof for purposes of hearing and determining appeals under this Agreement.
- (b) "Association" means the Municipal Association of South Carolina.
- (c) "Gross Proceeds" means, with respect to any Revenue Service Program and for any period of calculation, the total amount of Impositions collected by LRS during such period.
- (d) "Imposition" means any tax, fee, rate, charge, fine, penalty, or interest charge that has been lawfully imposed by a Participant and for which a Revenue Service Program has been established. Such Impositions include, without limitation, Statewide Business License Taxes.
- (e) "LRS" means South Carolina Local Revenue Services, established by this Agreement.
- (f) "LRS Board of Directors" means the board of directors of LRS.
- (g) "LRS Business License Official" shall mean the person designated from time to time by the LRS Board of Directors to act as the business license official (as such term is used in S.C. Code §§ 6-1-400 to -420) with respect to one or more Revenue Service Programs. The LRS Board of Directors may, but need not, designate different persons as the LRS Business License Official for different Revenue Service Programs.
- (h) "Participant" means a local government that has become a participant in LRS by applying to LRS for admission and, if approved, accepting the terms of participation in LRS by ordinance and signing this Agreement in counterpart.
- (i) "Net Proceeds" means, with respect to any Revenue Service Program and for any period of calculation, the amount of Gross Proceeds that remain for distribution to Participants after the payment of operation and maintenance expenses (including, without limitation, LRS's compensation) for such period.
- (j) "Revenue Service Programs" means any one or more programs established or continued by LRS to administer, assess, collect, and enforce Impositions. Such Revenue Service Programs may include, without limitation, programs for the administration, assessment, collection, and enforcement of Statewide Business License Taxes.
- (k) "S.C. Code" means the South Carolina Code of Laws of 1976, as amended.
- (l) "State" means the State of South Carolina.
- (m) "Statewide Business License Taxes" means business license taxes that, pursuant to the S.C. Code, are applicable in a manner or at a rate that applies throughout the State. Such business license taxes include without limitation the business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; to brokers under Title 38, Chapter 45 of the S.C. Code; to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code; and such other business license taxes as may now or hereafter be made

applicable throughout the State in a manner or at a rate that has been established by State law.

Section 2. Authorization of LRS. The municipalities that are initial signatories hereto do hereby establish LRS and authorize it to perform the functions and exercise the powers described in this Agreement. The functions to be performed hereunder are more specifically described in Section 5 below and the powers to be exercised are more specifically described in Section 6 below. The Participants, regardless of their respective dates of admission to LRS, further agree as follows:

- (a) The functions and powers described in this Agreement would be more efficiently and effectively performed and exercised in cooperation with other governments through LRS;
- (b) The Participants shall comply with the conditions of this Agreement and, by joining LRS, shall jointly perform the functions and exercise the powers herein described by contract with LRS.

Section 3. Participation. The right to participate in LRS shall be limited to local governments within the State. A qualifying entity may become a Participant by applying to LRS for admission and, if approved, accepting the terms of participation in LRS by ordinance and signing this Agreement in counterpart. LRS shall be sole judge of whether an applicant shall be admitted as a Participant. A Participant may be suspended or expelled by the LRS Board of Directors from LRS, provided that such suspension or expulsion shall not be effective until 30 days after written notice of suspension or expulsion has been mailed to it.

Section 4. LRS Board of Directors. LRS shall be governed by a Board of Directors containing five Directors. The members of the Association's Executive Committee (comprising the President, First Vice President, Second Vice President, Third Vice President, and Immediate Past President of the Association) shall serve *ex officio* as Directors of LRS, with terms of office coterminous with their terms as officers of the Association. The President of the Association, or in his or her absence the First Vice President of the Association, shall serve as chair at meetings of the LRS Board of Directors. With respect to LRS's officers, the members of the LRS Board of Directors shall occupy the same offices as they do with respect to the Association.

Section 5. Functions of LRS. LRS may, and at the direction of and subject to the control of the LRS Board of Directors shall, establish or continue one or more Revenue Service Programs including, without limitation, for the administration, assessment, collection, and enforcement of Statewide Business License Taxes and other Impositions related to Statewide Business License Taxes. LRS's functions with respect to the Revenue Service Programs shall include, without limitation, training employees; developing resources to assist business license functions; making necessary investigations into entities or individuals subject to Impositions; developing databases for the application, calculation, allocation, and distribution of Impositions; establishing procedures for determining and calculating the amounts due as Impositions; communicating with entities or individuals subject to Impositions; collecting current and delinquent Impositions; initiating, defending, managing, resolving, and settling disputes or litigation matters that affect more than

one Participant; and acquiring, licensing, developing, improving, maintaining, and protecting software and other information technology infrastructure.

Section 6. Powers of LRS. LRS shall have the following powers:

- (a) adopt bylaws for the regulation of its affairs and the conduct of its business and prescribe rules and policies and promulgate regulations in connection with the performance of its functions and duties;
- (b) adopt an official seal and alter it at its pleasure;
- (c) maintain an office at a place it determines;
- (d) sue and be sued in its own name and plead and be impleaded;
- (e) require documentation of amounts due from taxpayers, including without limitation by requiring reconciliation reports in which the taxpayer provides sufficient information to verify whether revenues of the taxpayer are appropriate for exclusion as non-municipal revenues and to determine the proper allocation of Impositions among Participants;
- (f) receive, administer, and comply with the conditions and requirements of a gift, grant, or donation of property or money;
- (g) acquire by purchase, lease, gift, or otherwise, or obtain options for the acquisition of, any property, real or personal, improved or unimproved, including an interest in land less than the fee thereof in conformity with state law;
- (h) sell, lease, exchange, transfer, mortgage, or otherwise dispose of, or grant options for any such purposes with respect to, any real or personal property or interest therein in conformity with state law;
- (i) make and execute contracts, agreements, or other undertakings with such agents, service contractors, persons, firms, corporations, and attorneys as it deems appropriate to perform its functions and exercise its powers;
- (j) acquire, license, develop, improve, maintain, and protect software and other information technology infrastructure;
- (k) employ professionals, support staff, attorneys, appraisers, financial advisors, and other consultants and employees as required in the judgment of LRS and fix and pay their compensation from funds available to LRS for that purpose;
- (l) transact any lawful business that will aid the purposes and functions of LRS;
- (m) make payments or donations, or do any other act, not inconsistent with law, that furthers the business and affairs of LRS; and
- (n) do all things necessary or convenient, not inconsistent with law, to further the activities and affairs of LRS

Section 7. Attorney-in-Fact Designation; Dispute Resolution and Conduct of Litigation. Each Participant hereby appoints LRS and its designees as its agent and attorney-in-fact to act on its behalf with respect to Impositions. As agent and attorney-in-fact, LRS shall be fully empowered to initiate, defend, manage, resolve, and settle any disputes or litigation (whether in its own name or in the name of the Participants) relating to Impositions owing or payable to one or more Participants; to pay all expenses, costs, and judgments that might be incurred against LRS when acting on behalf of its Participants for communication, investigation, negotiation, enforcement, defense, or settlement with respect to Impositions; and to take all other actions as may be necessary to administer, collect, investigate, enforce, and implement the Revenue Service Programs. Each Participant, pursuant to Rule 17 of the S. C. Rules of Civil Procedure and Rule 17 of the Federal Rules of Civil Procedure, specifically acknowledges the standing of LRS to prosecute a civil action for collection in its behalf and hereby ratifies any such action that LRS may commence.

The LRS Board of Directors may, by majority vote, authorize a third party (including without limitation the Association) to act as attorney-in-fact to the same extent as set forth in this section on behalf of the Participants.

LRS's authority to initiate, defend, manage, resolve, and settle disputes and litigation shall be subject to the following terms and conditions:

- (a) If, with respect to any particular dispute, a proposed compromise or settlement would reduce the amount asserted by LRS to be payable to an individual Participant by more than ten percent (10%) of the total amount remitted by LRS to such Participant in the immediately preceding year for the relevant Revenue Service Program, then, notwithstanding subsections 7(b) and 7(c) below, LRS shall be required to secure the written consent of such Participant before compromising or settling such dispute with respect to such Participant. Otherwise, LRS shall be entitled to compromise or settle such dispute on behalf of each Participant without further authorization by such Participants beyond that contained herein.
- (b) Any proposed compromise or settlement that would result in a reduction of \$100,000 or less from the amount originally claimed to be due and owing by LRS may be approved or denied by LRS without separate approval by the LRS Board of Directors. The LRS Board of Directors shall, by appropriate action from time to time, designate one or more staff members or contractual counterparties who are authorized to compromise or settle such disputes.
- (c) Any proposed compromise or settlement that would result in a reduction of more than \$100,000 from the amount originally claimed to be due and owing by LRS must be approved or denied by the LRS Board of Directors.

- (d) Any proposed compromise or settlement that would result in a waiver of penalties, interest, late charges, or other amounts owing due to late payment of an Imposition must be approved or denied by the LRS Board of Directors.

Section 8. Appeals Process. The Participants acknowledge that, pursuant to local ordinances, regulations, and rules, each Participant has its own procedures by which matters relating to the calculation, assessment, and collection of business license taxes may be appealed. With respect to Impositions subject to this Agreement, however, each Participant has enacted a local ordinance by which appeals relating to such Impositions are excluded from the otherwise applicable local ordinance. Each Participant agrees that the appeals process described in this Section shall apply to all appeals relating to Impositions subject to this Agreement. Each Participant hereby consents to the adoption of the appeals process described in this Section; specifically declares its intention that such appeals process shall be deemed an exception to its otherwise applicable local ordinances, regulations, and rules; and agrees that it has or will approve such appeals process by appropriate local action.

- (a) There is hereby created a board for purposes of hearing appeals pursuant to this Section (the "Appeals Board"). The Appeals Board shall contain three members. The President of the Association, the Executive Director of the Association, and the President of the South Carolina Business Licensing Officials Association ("BLOA") shall each serve *ex officio* as members of the Appeals Board, with terms of office coterminous with their terms as officers of the Association or BLOA, as appropriate. The President of the Association, or in his or her absence the Executive Director of the Association, shall serve as chair at meetings of the Appeals Board.
- (b) With respect to the calculation, assessment, and collection of Impositions, the following appeals process, as required by Section 6-1-410, shall apply.
- (1) If a taxpayer fails or refuses to pay an Imposition by the date on which such Imposition is due, the LRS Business License Official may serve notice of assessment of the Imposition due on the taxpayer by mail or personal service. Within thirty days after the date of postmark or personal service, a taxpayer may request, in writing with reasons stated, an adjustment of the assessment. An informal conference between the LRS Business License Official and the taxpayer must be held within fifteen days of the receipt of the request, at which time the taxpayer may present any information or documents in support of the requested adjustment. Within five days after the conference, the LRS Business License Official shall issue a notice of final assessment and serve the taxpayer by mail or personal service with the notice and provide a form for any further appeal of the assessment by the taxpayer.
 - (2) Within thirty days after the date of postmark or personal service, the taxpayer may appeal the notice of final assessment by filing a completed appeal form with the LRS Business License Official, by mail or personal service, and by paying to LRS

in protest at least eighty percent of the business license tax based on the final assessment. The appeal must be heard and determined by the Appeals Board. The Appeals Board shall provide the taxpayer with written notice of the hearing and with any rules of evidence or procedure prescribed by the Appeals Board. The hearing must be held within thirty days after receipt of the appeal form unless continued to another date by agreement of the parties. A hearing by the Appeals Board must be held at a regular or specially called meeting of the Appeals Board. At the appeals hearing, the taxpayer and LRS have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The hearing must be recorded and must be transcribed at the expense of the party so requesting. The Appeals Board shall decide the assessment by majority vote. The Appeals Board shall issue a written decision explaining the basis for the decision with findings of fact and conclusions and shall inform the taxpayer of the right to request a contested case hearing before the Administrative Law Court. The written decision must be filed with the LRS Business License Official and served on the taxpayer by mail or personal service. The decision is the final decision of LRS on the assessment.

- (3) Within thirty days after the date of postmark or personal service of LRS's written decision on the assessment, a taxpayer may appeal the decision to the Administrative Law Court in accordance with the rules of the Administrative Law Court.

Section 9. LRS May Be Separately Organized. Hereafter, the LRS Board of Directors may determine, for corporate governance, recordkeeping, and operational purposes, that LRS should be established as a separate entity, either under the South Carolina Nonprofit Corporation Act, currently codified at Title 33, Chapter 31 of the S.C. Code, or otherwise. If the LRS Board of Directors so determines, it may take all such actions as may be necessary to organize LRS as a separate entity without further approval by the Participants, provided that such organization shall not otherwise vary or modify the terms of this Agreement except to the extent necessary to reflect the new organizational structure of LRS.

Section 10. Participation in a Revenue Service Program. A Participant may elect to participate in a Revenue Service Program by signing and delivering a separate supplement to this Agreement with respect to such Revenue Service Program (each, a "Participant Program Supplement"). The Participant Program Supplements shall be substantially identical within each Revenue Service Program. The form of the Participant Program Supplement is attached hereto as Appendix A.

Section 11. Collection of Impositions; Distributions; Payment for Services; Prohibition on Lobbying Activity.

- (a) LRS shall collect, subject to the Participant Program Supplements, all Impositions subject to this Agreement.

- (b) The Participants will compensate LRS for its services. Initially, such compensation shall be in the amount of four percent of Gross Proceeds collected for the benefit of each Participant within each Revenue Service Program, subject to any volume discount approved from time to time by the LRS Board of Directors, together with any interest earned on funds held on deposit prior to disbursement. The Participants acknowledge that this amount represents operating expenses payable to LRS for services rendered. For accounting and recordkeeping purposes, LRS will apply this rate to each Participant separately within each Revenue Service Program. Hereafter, and notwithstanding Section 13 below, the LRS Board of Directors by majority vote may amend the compensation method by giving notice to all participating Participants at least ninety days prior to the effective date of such amendment. Such amendment shall become effective after the ninety-day notice period with respect to each Participant without further action by such Participant, provided that such Participant may withdraw from participation at any time within ninety days after notice of the amendment is provided.
- (c) LRS will regularly, and not less than once in each calendar quarter, distribute the Net Proceeds to Participants.
- (d) No funds or personnel of LRS may be used or employed to influence any election; support or oppose any partisan organization; support or oppose the enactment, repeal, or modification of any federal or state legislation; or seek to influence any federal or state local government officials in the discharge of their official functions.

Section 12. Fiscal Year. LRS shall operate on a fiscal year from 12:01 a.m. January 1 of each year to 12:00 midnight December 31 of the succeeding year (the “LRS Year”). Application for participation, when approved in writing by LRS shall constitute a continuing contract for each succeeding LRS Year unless cancelled by LRS.

Section 13. Amendment. This Agreement may be amended by an agreement executed by those Participants constituting a majority of the Participants in LRS during the current LRS Year. In lieu of this amendment procedure, the Participants hereby appoint a 4/5 majority (i.e., at least four Directors) of the LRS Board of Directors agents to make any amendments to this Agreement that would not fundamentally alter the contemplated arrangement. Written notice of any amendment proposed for adoption by the LRS Board of Directors shall be mailed to each Participant not less than 30 days in advance. Written notice of amendments finally adopted by the LRS Board of Directors shall be mailed to each Participant not more than 30 days after adoption.

Section 14. Terms Applicable on Admission. Any entity that formally applies to participate in LRS and is accepted by LRS shall thereupon become a party to this Agreement and be bound by all of the terms and conditions hereof. A Participant may withdraw from participation by delivery of written notice of withdrawal at least 90 days prior to the end of an LRS Year, to be effective as of the end of such LRS Year.

Section 15. Term; Dissolution. LRS has been established with the bona fide intention that it shall be continued in operation indefinitely and that the contributions to LRS shall continue for an indefinite period. However, the LRS Board of Directors reserves the right at any time to terminate LRS by a written instrument to that effect executed by at least four-fifths (4/5) of the members of the LRS Board of Directors. Such written termination notice shall be delivered to each Participant no less than 120 days prior to the effective date of termination. In the event of such termination, Participant contributions shall cease as of the date of termination and the assets then remaining in the fund shall continue to be used and applied, to the extent available, for the (a) payment of claims arising prior to such termination and (b) payment of reasonable and necessary expenses incurred in such termination. Any monies or other assets thereafter remaining in LRS shall be distributed pro rata to the Participants in LRS as of the day of termination. In no event shall any such assets be returned or distributed to any individual. Upon such termination, the LRS Board of Directors shall continue to serve for such period of time and to the extent necessary to effectuate termination of LRS.

[signatures appear on following page]

IN WITNESS WHEREOF, the Participants listed below acknowledge their participation in LRS and acceptance of obligations thereunder, by the due execution hereof, following appropriate governmental body approval, by its mayor or other duly authorized official. Further, LRS has caused these presents to be signed by its President and attested by its Vice President.

MUNICIPAL ASSOCIATION OF SOUTH CAROLINA

B. Todd Glover, Executive Director

**LOCAL REVENUE SERVICES, A DIVISION OF THE
MUNICIPAL ASSOCIATION OF SOUTH CAROLINA**

Mayor Rick Osbon, President of LRS

ATTEST:

Mayor Barbara Blain-Bellamy, Vice President of LRS

PARTICIPANT SIGNATURE PAGE

CITY OF ISLE OF PALMS, SOUTH CAROLINA

Name: Desirée Fragoso
Title: City Administrator

ATTEST:

Name: Nicole DeNeane
Title: City Clerk

APPENDIX A: FORM OF PARTICIPANT PROGRAM SUPPLEMENT

WHEREAS, the City of Isle of Palms, (the “Municipality”) has applied for and been approved to participate in South Carolina Local Revenue Services (“LRS”);

WHEREAS, the Municipality has executed a counterpart of the Local Revenue Services Agreement (the “Agreement”) by and among itself and all other participants in LRS;

WHEREAS, capitalized terms used and not otherwise defined herein have the meaning given to such terms in the Agreement;

WHEREAS, pursuant to the Agreement, LRS has established Revenue Service Programs for Statewide Business Licenses and other Impositions; and

WHEREAS, the Municipality now desires to agree to participate in one or more Revenue Service Programs;

NOW, THEREFORE, the Municipality hereby agrees with LRS as follows:

Section 1. Participation in Revenue Service Programs. The Municipality hereby elects and agrees to participate in the following Revenue Service Programs: ITP / BTP / TTP.

Section 2. Term. This Participant Program Supplement is effective until December 31, 2023, and shall continue from year-to-year thereafter until terminated by either party upon notice delivered in writing given at least 90 days prior to the next upcoming December 31.

Section 3. Payment for Services. The Municipality agrees that it will compensate LRS for its services as set forth in the Agreement. Initially, such compensation shall be in the amount of four percent of Gross Proceeds collected for the benefit of the Municipality within each Revenue Service Program, subject to any volume discount approved from time to time by the LRS Board of Directors, together with any interest earned on funds held on deposit prior to disbursement. The Municipality acknowledges that this amount represents operating expenses payable to LRS for services rendered. For accounting and recordkeeping purposes, LRS will apply this rate to the Municipality separately within each Revenue Service Program.

Section 4. Expenses; Fund Accounting. (a) The rate for services established herein shall be inclusive of all administrative expenses of LRS, except legal expenses incurred in connection with the services rendered. Legal expenses incurred by LRS are not included in the base rate and shall be prorated to all Participants in direct relationship to the disbursements of the Revenue Service Program to which the legal expenses relate.

(b) LRS will deposit all funds received in an appropriate account for which accurate records will be maintained. Business license taxes collected for the Municipality, less the service charge herein agreed to, will be disbursed to the Municipality on or before March 1 of each calendar year and thereafter as remaining collections permit.

Section 5. Special Provisions for BTP. (a) Pursuant to Title 38, Chapter 45 of the South Carolina Code of Laws (the “Brokers Insurance Statute”), the Municipality designates the Municipal

Association of South Carolina as the municipal agent to act on behalf of the municipality for the purposes of the Brokers Insurance Statute.

(b) The Brokers Insurance Statute governs the receipt from the South Carolina Department of Insurance ("DOI") and distribution to the Municipality of all municipal premium taxes from brokers for non-admitted surplus lines insurance. Upon receipt of the taxes from the DOI, LRS will deposit all funds received in an appropriate account for which accurate records will be maintained. Taxes will be disbursed to the Municipality, less the service charge herein agreed to, as collections permit.



PROCLAMATION 2023-02

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, May 23, 2023, 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 20-26 to be National Safe Boating Week.

Phillip Pounds, Mayor

(Seal) Attest:

Nicole DeNeane, City Clerk