

Special City Council Meeting FY25 Budget Workshop 4:00 p.m., Tuesday, March 19, 2024 1207 Palm Boulevard City Hall Council Chambers

Public Comment: Citizens may provide written public comment here: <u>https://www.iop.net/public-comment-form</u>

<u>Agenda</u>

1. Call to order and acknowledgment that the press and the public have been duly notified of the meeting in accordance with the Freedom of Information Act.

2. Purpose – Discussion of FY25 Budget

- a. Review revenue and expenditure assumptions
- b. Revenue and expense review by Department and by Fund
- c. Review of key budget initiatives
- d. Discussion of revenue increase and expense reduction opportunities
- e. Additional projects or initiatives to consider
- f. Next steps
- 3. Adjournment

City of Isle of Palms FY24 Budget with Forecasts for FY25 - FY28

RATIFIED (Date)

Page #s

SUMMARY SCHEDULES

Council Summary	1
Money Comes From and Money Goes Graph 1	2
Historical & Forecasted Fund Balances	3
Key Budget Initiatives	4
Summary of Personnel Costs and FTEs	5
Revenue Detail- Major Funds	6
Budget Summary - All Funds	7-8

BY FUND	Fund #		
General Fund	10	9-26	
Capital Projects Fund	20	27 - 32	
Municipal Accommodations Tax Fund	30	33 - 38	
Hospitality Tax Fund	35	39- 42	
State Acommodations Tax Fund	50	43 - 46	
Beach Preservation Fee Fund	58	47-48	
Disaster Recovery Reserve Fund	60	49-54	
Fire Dept 1% Fund	40	49-54	
Victims Assistance Fund	64	49-54	
Recreation Building Fund	68	49-54	
Marina Fund	90	55-59	
Marina Fund	90	55-59	
CAPITAL PROJECTS 10-YR PLAN		60-70	
DEBT ANALYSIS		71	

City of Isle of Palms Summary of FY25 Budget

	General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds (incls Disaster Recovery)	Marina Fund Illustrative Only NOTE 1	Total Fund Balance & Net Position
REVENUES									
PROPERTY & LOCAL OPT TAXES	6,317,571								6,317,571
LICENSES & PERMITS	5,882,085								5,882,085
TOURISM REVENUES	186,450		2,310,426	1,291,310	3,117,857	1,647,988			8,554,032
ALL OTHER REVENUES (NOTE 2)	2,304,283	2,048,154	159,526	78,422	214,402	901,407	409,167	529,882	6,645,243
TOTAL REVENUES	14,690,389	2,048,154	2,469,952	1,369,732	3,332,259	2,549,395	409,167	529,882	27,398,931
EXPENSES									
PERSONNEL EXPENSES	11,327,830	-	-	-	-	-	-	-	11,327,830
OPERATING EXPENSES	3,576,357	465,764	393,700	442,300	1,310,928	1,037,500	256,070	392,935	7,875,554
CAPITAL EXPENSES	120,000	1,466,533	1,221,334	294,500	1,291,604	765,000	-	466,000	5,624,971
DRAINAGE EXPENSES	-	1,280,000	195,804	-	570,000	-	-	-	2,045,804
DEBT SERVICE EXPENSES	882,655	-	93,957	214,937	91,915	-	-	333,854	1,617,318
TOTAL EXPENSES	15,906,841	3,212,298	1,904,795	951,737	3,264,447	1,802,500	256,070	1,192,789	28,491,477
									NOTE 1
NET TRANSFERS	1,216,452	1,235,288	(1,114,195)	(528,642)	(1,450,294)	-	-	641,391	(0)
INCR/(DECR) IN FUND BALANCE	0	71,144	(549,037)	(110,647)	(1,382,482)	746,895	153,097	(21,516)	(1,092,546)
		NOTE 3	NOTE 4	NOTE 5	NOTE 6			NOTE 1	· · · · ·
FY25 PROJCTED BEG FUND BAL	5,054,425	9,016,772	3,627,204	1,076,201	4,176,435	8,000,120	3,493,328	1,777,491	36,221,975
FY25 PROJCTED END FUND BAL	5,054,426	9,087,916	3,078,167	965,554	2,793,952	8,747,015	3,646,425	1,755,975	35,129,429

NOTE 1: <u>For illustrative purposes only</u> the Marina Enterprise Fund is presented here in the same format as the other funds. For internal and external accounting and reporting purposes however, the Marina Fund follows the accounting rules of a for-profit business and includes proceeds from debt as a liability (not revenue) and capital additions as assets (not expenses). Total expenses on council summary will not tie to overall total expenses tab due to adjustments for Marina's fund depreciation, capital items and debt service principal payments.

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

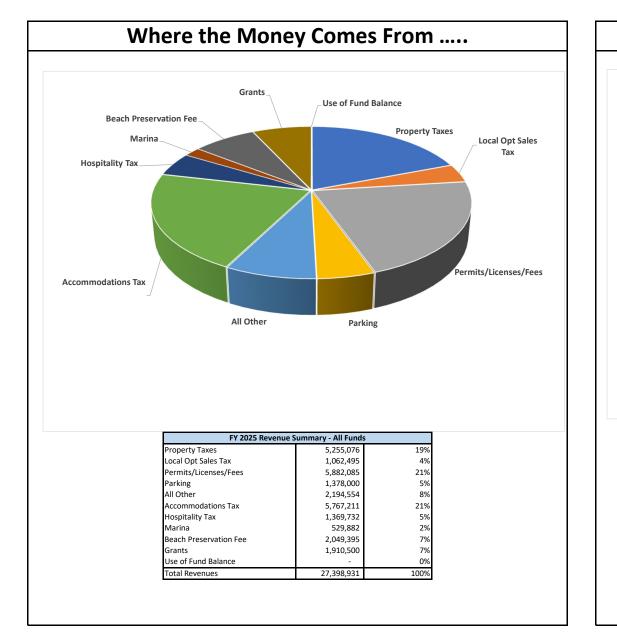
NOTE 3: The Capital Projects Fund expenses relate to funding drainage improvement on Palm Blvd between 38th and 41st, (\$250K), Waterway Blvd multi-use path (\$1.5M), 1/3 of the cost for City Hall renovation (\$667K) and the completion of the FEMA Flood Mitigation project (\$325K).

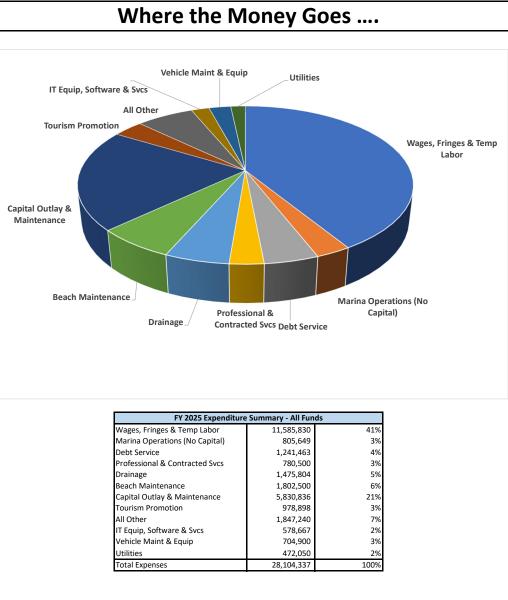
NOTE 4: The decrease in the Municipal Accommodation Tax Fund Balance relates primarily to funding 1/3 of the cost for City Hall renovation (\$667K), 1/3 cost of the Rescue boat (\$100K), 1/3 cost of the playground equipment (166K) and Marina -Pubic Greenspace (\$50K), Parking lot (\$75K) and 1/2 of T-dock repairs (\$83K) and transfers to General Fund.

NOTE 5: The decrease in the Hospitality Tax Fund Balance relates primarily to funding 1/3 cost of the Rescue boat (\$100K) and transfers to General Fund.

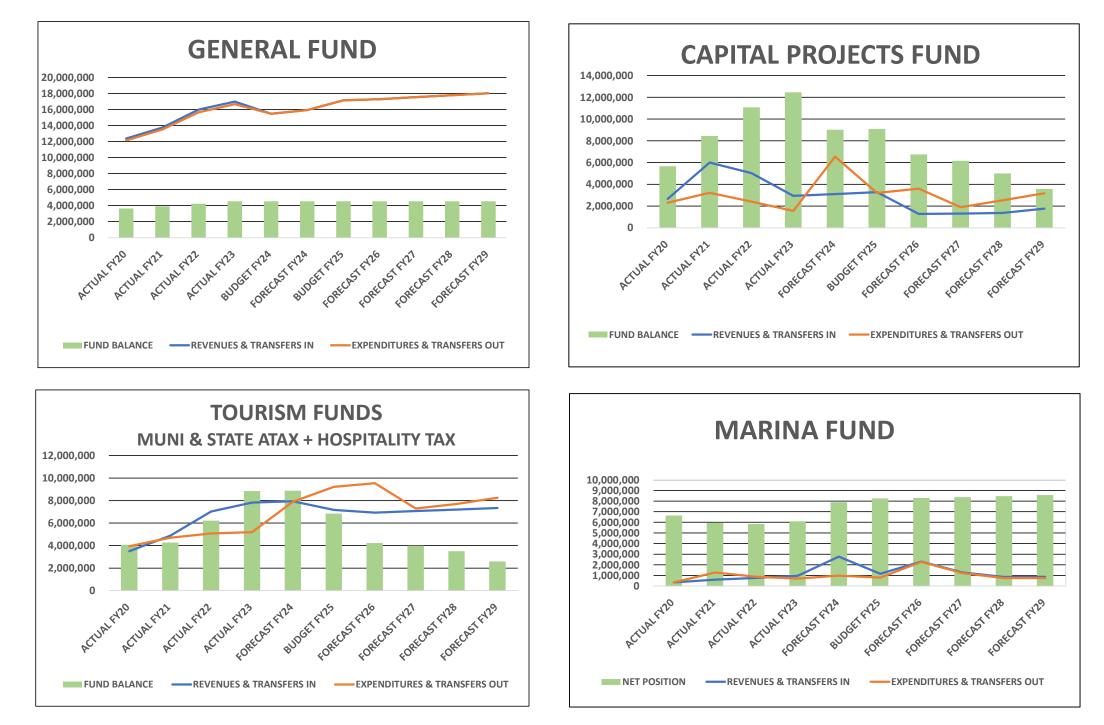
NOTE 6: The decrease in the State Accommodation Tax Fund Balance relates primarily to funding 1/3 of the cost for City Hall renovation (\$667K), 1/3 cost of the Rescue boat (\$100K), 1/3 cost of the playground equipment (166K) and transfers to General Fund.

CITY OF ISLE OF PALMS FY25 BUDGET - ALL FUNDS COMBINED





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



City of Isle of Palms FY25 BUDGET SUMMARY OF KEY BUDGET INITIATIVES

	BUDGET INITIATIVES INCLUDED	HOW IS IT FUNDED?
1	\$2,000,000 for planning, design & construction of City Hall repair and reconfiguration.	Funded by Capital Fund \$667,000, Municipal Fund \$667,000, & State Accommodation Tax Fund \$667,000.
2	\$325,200 remaining portion of FEMA Flood Mitigation project on Forest Trail	Fully funded by grant funds.
3	\$300,000 for Rescue Boat (25% City 75% FEMA Grant)	City's portion of Rescue Boat funded by Municipal Fund \$100,000, Hospitality Fund \$100,000 and State Accommodation Fund \$100,000.
4	IS / 1/45 X1/4 for drainage projects identified by the Comprehensive Drainage Plan	Funded by Capital Fund-Approximately \$100,000 for general drainage small projects, \$250,000 Design & Permitting for drainage improvement of Palm Blvd between 38th and 41st funded by \$1.1M ARP (received in FY22 capital fund), \$195,804 repeat drainage work, and \$1,500,000 Waterway Blvd Multi-use path elevation. (City seeking grant for Waterway Blvd Project)
5	\$500,000 Playground Equipment 5-12 Big Toy & 2-5 year old Toddler Toy with pour & Play surfacing.	Funded by Municipal Fund \$167,000, Capital Fund \$167,000 and State Accommodation Fund \$167,000.
6	\$40,000 Recreation Department Ford Truck	Municipal Accommodations Tax Fund
7	\$32,000 Recreation Department Flooring High Tide Room	Capital Project Fund
8	\$170,000 Resurface city-owned portion of Ocean Blvd & repair sidewalks on Ocean Blvd between 10th and 14th	State Accommodation Tax
9	\$165,000 Police Department SUV	Tourism Funds
10	\$35,000 Public Safety Training Room Technolgies	Hospitality Tax Fund
11	\$190,000 Public Safety Building & Fire Station #2 Access Control System	Tourism Funds
12	\$765,000 Beach Maintenance ADA beach access, improve emergency vehicular access and mobi mats	Beach Preservation Fee Fund -\$500,000 for ADA walkover funded by SCPRT State Grant received in FY24.
13	\$365,000 Beach Maintenance Design & permitting related to next large scale off-shore project	Beach Preservation Fee Fund
14	\$400 000 USACE Breach Inlet Project	Beach Preservation Fee Fund
15	\$187,5000 Shoal Management Wild Dunes (25%, cost shared with WDCA)	Beach Preservation Fee Fund
16	\$150,000 to resurface City's portion of reconfig Parking Lot at the Isle of Palms Marina.	Marina and Municipal Accommodation Tax Funds
17	\$166,000 to improve the T-dock at the Isle of Palms Marina.	State and Municipal Accommodations Tax
18	\$150,000 for public green space around new public dock at Isle of Palms Marina.	Marina and Tourism Funds
19	IS75 000 for undergrounding electrical lines	Municipal Accommodations Tax Fund. The City's contribution will be matched by another \$75,000 from Dominion Energy Company.
20	\$100,000 to add 96 Gallon Carts for side loader	General Fund Garbage Carts and Procurements
21	\$50,000 Mini Track Excavator	Capital Project Fund
22	N 451 740 transforred into the General Fund from the Lourism Funds	7 Police Officers, 1 Police Code Enforcement, a portion of Police OT, 8 Firefighters, 50% of Fire Inspector, 3 Paramedics, BSOs, 50% of Public Works Temp Labor and Fuel, 2 CDL Drivers, Part-Time restroom attendant, a portion of the Public Relations/ Media coordinator, and STR Coordinator. FY25 transfers increased from FY24 \$1,515,634
23	\$1,235,288 transferred from the General Fund in the Capital Projects Fund	For current and future capital projects

	A	В	М	Ν	0	Р	Q	R	S	Т	U	V	W	Х	Y
1	Draft 1		1 1			CIT	-	PALMS GEI	NERAL FUN	D	-				
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
3															
4					SUN	IMARY OI	F PERSON	NEL COSTS	AND FTES	5					
5															
6															
7	TOTAL GENERAL	FUND EXPENDITURES	14,412,821	7,006,182	14,412,821	7,006,182	14,129,027	14,857,304	444,483	15,906,841	1,494,020	16,332,296	16,543,221	16,725,412	16,581,964
8	TOTAL CITY WID	E EXPENDITURES	20,789,803	27,026,254	27,026,254	11,343,222	21,896,292	29,542,810	2,516,557	28,104,337	1,078,083	29,896,937	41,413,235	25,330,432	26,248,034
9			-	-	-	-	-	-	-	-	-	-	-	-	-
	SALARIES & WAG	GES	5,906,861	2,811,844	5,906,861	2,811,844	5,613,739	6,014,322	107,461	6,650,692	743,831	6,830,656	7,015,503	7,205,365	7,394,114
	OVERTIME		559,979	318,374	559,979	318,374	614,999	640,873	80,894	643,398	83,419	661,790	680,181	699,085	718,516
12	PARTTIME		445,300	209,398	445,300	209,398	429,437	425,300	(20,000)	356,264	(89,036)	447,634	448,299	448,982	449,681
13	SUBTOTAL S	ALARIES & WAGES	6,912,140	3,339,616	6,912,140	3,339,616	6,658,174	7,080,495	168,355	7,650,354	738,214	7,940,080	8,143,983	8,353,432	8,562,312
14	% INCREASE FRO		18%	-52%	18%	-52%	99%	21%		11%		4%	3%	3%	3%
15		NERAL FUND EXPENDITURES	48%	48%	48%	48%	47%	48%		48%		49%	49%	50%	52%
16	% OF CITY WIDE	EEXPENDITURES	33%	12%	26%	29%	30%	24%		27%		27%	20%	33%	33%
17															
	FICA		528,779	249,819	528,779	249,819	497,910	541,811	13,032	585,252	56,473	607,416	623,015	639,038	655,017
	RETIREMENT		1,318,882	632,873	1,318,882	632,873	1,242,664	1,362,255	43,373	1,486,153	167,271	1,533,845	1,575,255	1,617,795	1,660,196
	GROUP HEALTH		1,029,126	471,288	1,029,126	471,288	909,501	1,047,978	18,852	1,263,985	234,859	1,333,504	1,373,509	1,414,714	1,457,156
	WORKERS COMP		302,817	226,933	302,817	226,933	353,739	319,455	16,638	342,087	39,270	350,157	358,780	367,690	376,823
	UNEMPLOYMEN		-	-	-	-	-	-	-	-	-	-	-	-	-
23	SUBTOTAL		3,179,604	1,580,913	3,179,604	1,580,913	3,003,813	3,271,499	91,895	3,677,476	497,872	3,824,922	3,930,559	4,039,237	4,149,191
24	% INCREASE FRO		30%	-50%	30%	-50%	90%	34%		16%		4%	3%	3%	3%
25	% OF SALARIES		46%	47%	46%	47%	45%	46%		48%	67%	48%	48%	48%	48%
26		NERAL FUND EXPENDITURES	22%	23%	22%	23%	21%	22%		23%	33%	23%	24%	24%	25%
27 28	% OF CITY WIDE	E EXPENDITURES	15%	6%	12%	14%	14%	11%		13%	46%	13%	9%	16%	16%
	TOTAL PERSC	ONNEL COSTS	10,091,744	4,920,529	10,091,744	4,920,529	9,661,987	10,351,994	260,250	11,327,830	1,236,086	11,765,002	12,074,543	12.392.669	12,711,503
30		ROM PRIOR YEAR	21%	-51%	21%	-51%	96%	25%	,	12%	, ,	4%	3%	3%	3%
31		ENERAL FUND EXPENDITURES	70%	- J1 %	70%	70%	68%	70%		71%		72%	73%	74%	5% 77%
32		DE EXPENDITURES	49%	18%	37%	43%	44%	35%		40%		39%	29%	49%	48%
33				10/0	5778			3376				0070	2370	4370	40/0
		ME EMPLOYEES	92	92	92	92	92	92.5		99.0		102	102	102	102
	SALARY & W/	40ES FIE*	70,292	34,024	70,292	34,024	67,704	71,948		73,678		73,455	75,448	77,495	79,536
	FRINGE FTE*		33,474	16,662	33,474	16,662	31,620	34,867		39,164	_	40,624	41,755	42,918	43,615
37	TOTAL (FULL)	Y LOADED) FTE*	103,766	50,686	103,766	50,686	99,323	106,815		112,841		114,079	117,203	120,412	123,150
38															
39	* Does not includ	le wages or fringes for Mayor & Cou	uncil or Part-time	e Employees wi	ith regular sched	ules less than 3	30 hours per we	eek.							

CITY OF ISLE OF PALMS - REVENUE DETAIL - ALL FUNDS

	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
GENERAL FUND	14,963,737	15,730,001	13,942,035	15,207,454	1,265,419	14,215,771	273,736	14,268,515	14,405,677	14,544,709	14,685,639
MUNICIPAL ATAX	2,554,894	2,755,351	2,396,000	2,730,630	334,630	2,469,952	73,952	2,286,211	2,329,990	2,374,644	2,420,192
HOSPITITY TAX	1,582,875	1,411,167	1,211,000	1,513,211	302,211	1,369,732	158,732	1,356,347	1,382,690	1,409,560	1,436,967
STATE ACCOMMODATION TAX	3,315,847	3,659,215	3,188,200	3,687,926	499,726	3,332,259	144,059	3,287,415	3,351,019	3,415,896	3,482,070
BEACH PRESERVATION	1,836,468	2,263,194	1,845,000	2,399,397	554,397	2,049,395	204,395	1,881,651	1,915,270	1,949,562	1,984,539
MARINA	524,728	705,929	441,000	585,775	144,775	529,882	88,882	2,014,182	539,498	556,320	572,879
MAJOR FUNDS	24,778,550	26,524,857	23,023,235	26,124,394	3,101,159	23,966,992	943,757	25,094,322	23,924,145	24,250,691	24,582,285

CAST FORECAST FORECAST FOREC	/
AST FORECAST FORECAST FOREC	
6 FY27 FY28 FY29	
0,094 14,894,341 15,040,585 15,188	00 050
	-
	30,089
	36,983)
(0)	-
	18,827
	79,871
9,399 985,138 1,045,304 1,436	36,983
	-
2,605) (590,906) (1,164,240) (1,424	24,061)
5 211 2 329 990 2 374 644 2 420	20,192
-, , , , , , , , , , , , , , , , , , ,	27,173
	-
4,050) (1,187,571) (992,835) (1,027	27,120)
	34,101)
	- / - /
6,347 1,382,690 1,409,560 1,436	36,967
8,548 688,253 806,953 953	53,253
	-
	94,992)
6,702) 133,600 24,945 (111	11,278)
5 870 225 870 225 870 225	25,870
	25,870
	-
	-
	-
7,415 3,351,019 3,415,896 3,482	82,070
	33,055
	-
2,915) (1,635,617) (1,459,685) (1,507)	07,976)
	58,962)
1,651 1,915,270 1,949,562 1,984	84,539
0,000 17,575,000 395,000 350	50,000
	-
	-
1,651 (15,659,730) 1,554,562 1,634	34,539
	2,296 16,543,221 16,725,412 16,543,221 2,602 2,634,018 2,730,131 2,8 3,399) (985,138) (1,045,304) (1,4 - - (0) - 3,827 318,827 318,827 3 3,831 1,894,871 2,528,371 3,1 3,399 985,138 1,045,304 1,4 - - - - 2,605) (590,906) (1,164,240) (1,4 3,128 1,336,234 1,591,671 1,8 3,128 1,336,234 1,591,671 1,8 - - - - - 3,548 688,253 806,953 9 - - - - - 3,502) (560,837) (577,662) (5 3,600 24,945 (1 - - 5,702) 133,600 24,945 (1 5,870 225,870 225,870 2 2 5,870 225,870 225,870 2 3,4

	А	В	C	L	М	Ν	0	Р	Q	R	S	Т	U	V	W	Х
1	Draft 1						CITY OF	ISLE OF PA	LMS SUMMAR	Y OF ALL FUN	IDS					
2	Fund Number	Description	DEPT	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
46	60 DISASTER	REVENUES		49,327	119,841	74,000	84,877	160,766	151,903	77,903	151,903	77,903	75,952	75,952	75,952	75,952
47	RECOVERY FUND	EXPENDITURES		-	111,854	13,000	905	1,510	13,000	-	13,000	-	13,000	13,000	13,000	13,000
48		TRANSFERS IN		180,000	103,022	-	-	103,022	-	-	-	-	-	-	-	-
49		TRANSFERS OUT		÷	·		-	-	-	-	-	-	-	-	-	-
50		NET		229,327	111,009	61,000	83,972	262,278	138,903	77,903	138,903	77,903	62,952	62,952	62,952	62,952
51 58			-	11 720	14.067	10.000	F F72	12 714	11 140	1 1 4 6	12.050	2.05.0	10.000	10,000	10.000	10.000
58	64 VICTIMS FUND	REVENUES EXPENDITURES		11,739 14,769	14,867 8,296	10,000 6,700	5,573 10,425	13,714 11,087	11,146 14,975	1,146 8,275	13,856 6,700	3,856	10,000 7,700	10,000 7,700	10,000 7,700	10,000 7,700
60	FUND	TRANSFERS IN		-	- 0,290	-	10,425	-	-	0,275	-	-	-	-	-	7,700
61		TRANSFERS OUT	[(3,475)	(3,510)	(3,000)	-	(3,510)	(3,000)	- 1	(3,000)		(3,000)	(3,000)	(3,000)	(3,000)
62		NET		(6,505)	3,060	300	(4,852)	(883)	(6,829)	(7,129)	4,156	3,856	(700)	(700)	(700)	(700)
63		<u> </u>		(-,,	-,		(.,===,	()	(-//	(: /===/	.,	-,	(1.2.2)	()	()	(****)
70	68 REC	REVENUES		17,604	22,517	21,250	16,806	20,966	24,038	2,788	24,038	2,788	17,644	17,644	17,644	17,644
71	BUILDING	EXPENDITURES		11,871	11,343	17,000	4,547	11,354	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
73		TRANSFERS OUT					-	-	-	-	-	-	-	-	-	-
74 75		NET		8,733	14,174	7,250	12,258	12,612	10,038	2,788	10,038	2,788	5,644	5,644	5,644	5,644
76	90 MARINA	REVENUES		524,728	705,929	441,000	394,779	503,107	585,775	144,775	529,882	88,882	2,014,182	539,498	556,320	572,879
77	FUND	EXPENDITURES		884,115	706,161	926,739	402,437	661,421	927,037	298	805,649	(121,090)	2,268,855	1,218,051	767,217	761,147
78		TRANSFERS IN		249,920	250,419	2,185,370	-	250,419	2,185,370	-	641,391	(1,543,979)	299,864	750,006	300,051	299,999
79		TRANSFERS OUT	I			,,	-	-	-	-	-	-	-	-	-	-
80		NET		(109,467)	250,187	1,699,631	(7,658)	92,105	1,844,108	144,477	365,624	(1,334,007)	45,191	71,453	89,154	111,730
81		1		I							I				I	
82	TOTAL	REVENUES		26,181,778	27,362,570	26,434,885	9,562,515	27,710,667	28,280,845	1,845,960	27,398,931	964,046	26,224,193	25,061,101	25,394,859	25,733,797
83	ALL FUNDS	EXPENDITURES	1	19,413,722	20,789,803	27,026,254	11,343,222	21,896,292	29,542,810	2,516,557	28,104,337	1,078,083	29,896,937	41,413,235	25,330,432	26,248,034
84		TRANSFERS IN		4,908,546	4,069,982	4,748,852	17,693	4,074,531	4,748,852	(0)	4,331,419	(417,433)	3,803,865	4,372,162	4,078,487	4,570,071
85 86		TRANSFERS OUT	ſ	(4,908,546)	(4,069,982)	(4,748,853)	(17,693)	(4,074,531)	(4,748,853)	-	(4,331,419)	417,434	(3,803,865)	(4,372,163)	(4,078,487)	(4,570,071)
		NET		6,768,056	6,572,767	(591,370)	(1,780,707)	5,814,375	(1,261,966)	(670,597)	(705,406)	(114,036)	(3,672,744)	(16,352,135)	64,427	(514,238)
87				10 374 340	20.240.002	17 072 722	1 210 000	1 071 205	17 270 044	1 573 800	17 596 003	1 573 000	15 217 220	14 700 304	12 607 005	12 226 005
	TOTAL UNRESTRICT			18,371,210	20,240,063	17,872,732 7,863,807	1,310,009	1,071,395	17,376,844	1,572,899	17,586,892	1,572,900	15,317,239	14,789,284	13,687,995	12,326,885
	TOTAL BEACH FUND			6,211,686 6,493,827	8,846,026 8,345,723	9,335,723	_	_	8,879,839 8,000,120		6,837,673 8,747,015		4,222,796 9,908,667	3,981,949 (5,751,063)	3,499,004 (4,196,501)	2,594,663 (2,561,962)
	TOTAL OTHER FUND			6,495,827 151,251	8,545,725 187,291	9,335,725 187,291			187,674		201,868		206,812	211,756	(4,196,501) 216,700	(2,561,962) 221,644
92	SUBTOTAL GOVER		-	31,227,973	37,619,103	35,259,552	1,310,009	1,071,395	34,444,478	1,572,899	33,373,448	1,572,900	200,812	13,231,926	13,207,199	12,581,231
			-				_,=_0,000	_,		_,;;;_;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;		_,				
	TOTAL MARINA NET			5,848,019	7,797,836	7,797,836	-	-	7,942,314	-	8,307,937	-	8,353,128	8,424,581	8,513,735	8,625,466
95	TOTAL MARINA NET	POSITION LESS FIXED A	ASSETS (TOT	NET POSITION	NINCLS FIXED AS	SETS THAT AR	E NOT PART C	ITHE OTHER I	1,777,491	-	1,755,975	-	1,880,026	2,025,339	2,182,353	2,355,943
97	TOTAL FUND BALAN	ICES & NET POSITION		37,075,992	45,416,939	43,057,388	1,310,009	1,071,395	42,386,792	1,572,899	41,681,386	1,572,900	38,008,642	21,656,507	21,720,934	21,206,697

	A	В	L	М	Ν	0	Р	Q	R	S	т	U	V	W	Х
1	Draft 1		-			0	·	<u> </u>	, iv	3	•	0		ISLE OF PAL	ŴS GÊNERA
2 (GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
5			GENERAL F		NUES										
6	10-3100.4001	PROPERTY TAXES	3,848,587	4,039,999	4,061,000	888,590	4,120,163	4,305,376	244,376	4,305,376	244,376	4,348,430	4,391,914	4,435,833	4,480,192
7	10-3100.4002	LOCAL OPTION SALES TAX	1,111,813	1,184,906	1,113,000	444,931	1,196,916	1,118,416	5,416	1,062,495	(50,505)	1,083,745	1,105,420	1,127,528	1,150,079
8	10-3100.4003	PROPERTY TAX DEBT SERVICE	1,048,533	1,136,673	853,000	195,663	1,106,136	949,700	96,700	949,700	96,700	959,197	968,789	978,477	988,262
9	10-3210.4005	TELECOMMUNICATIONS LICENSES	14,939	14,180	15,000	-	14,164	14,164	(836)	15,000	-	15,000	15,000	15,000	15,000
10	10-3210.4006	BUSINESS LICENSES	2,028,571	2,295,728	1,608,000	334,486	2,084,405	1,982,765	374,765	1,982,765	374,765	2,002,592	2,022,618	2,042,845	2,063,273
11	10-3210.4007	INSURANCE LICENSES	835,549	929,854	820,000	55,186	980,795	980,794	160,794	990,602	170,602	1,000,508	1,010,513	1,020,618	1,030,824
12	10-3210.4008	PUBLIC UTILITIES	825,757	848,712	800,000	57,185	848,142	847,707	47,707	850,000	50,000	850,000	850,000	850,000	850,000
13	10-3210.4009	BUILDING PERMITS	1,026,283	923,328	845,000	356,749	672,824	561,702	(283,298)	561,702	(283,298)	567,319	572,992	578,722	584,510
14	10-3210.4010	ANIMAL LICENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
15	10-3210.4011	RESIDENTIAL RENTAL LICENSES	1,659,316	1,603,408	1,431,000	138,567	1,563,219	1,470,016	39,016	1,470,016	39,016	1,499,416	1,529,405	1,559,993	1,591,193
16	10-3210.4013	TRANSPORT NETWORK CO FEE	11,297	14,043	10,000	5,226	15,518	13,196	3,196	12,000	2,000	12,000	12,000	12,000	12,000
17	10-3400.4075	COURT GENERATED REVENUES	310,059	239,425	275,000	179,817	303,131	303,569	28,569	300,000	25,000	300,000	300,000	300,000	300,000
18	10-3450.4106	INTERGOVERNMENT TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-	-
19	10-3450.4111	GRANT INCOME	76,792	10,413	-	-	-	-	-	-	-	-	-	-	-
20	10-3450.4115	STATE SHARED FUNDS	98,481	103,147	100,000	26,742	104,420	105,693	5,693	100,000	-	100,000	100,000	100,000	100,000
21	10-3450.4117	STATE SHARED FUNDS-ALCOHOL	59,450	47,000	48,000	900	47,900	48,000	-	48,000	-	48,000	48,000	48,000	48,000
22	10-3500.4501	MISCELLANEOUS	10,624	22,816	3,000	12,799	29,976	10,144	7,144	3,000	-	3,000	3,000	3,000	3,000
23	10-3500.4502	PARKING LOT REVENUES	681,600	673,699	665,000	330,228	705,759	711,005	46,005	700,000	35,000	700,000	700,000	700,000	700,000
24	10-3500.4504	SALE OF ASSETS	56,748	11,890	20,000	25,871	25,871	60,799	40,799	20,000	-	5,000	5,000	5,000	5,000
25	10-3500.4505		16,397	177,644	134,000	65,413	152,958	135,153	1,153	135,153	1,153	67,577	67,577	67,577	67,577
26	10-3500.4506	REC. INSTRUCTORS INCOME	198,080	201,731	200,000	103,451	218,159	232,519	32,519	220,000	20,000	220,000	220,000	220,000	220,000
27 28	10-3500.4507		90,560	82,012	90,000	25,859	85,942	96,702 -	6,702 -	86,000	(4,000) -	86,000 -	86,000	86,000 -	86,000
20	10-3500.4508 10-3500.4509	RECYCLING REVENUE KENNEL FEES	- 21	- 14	- 30	- 7	- 7	- 7	(23)	- 30	-	- 30	- 30	- 30	- 30
30	10-3500.4511	STATE ACC TAX ADMIN FEE	199,121	210,701	162,755	76,486	207,686	207,167	44,412	186,450	23,695	190,179	193,983	197,863	201,820
31		PARKING METER REVENUE	731,345	618,580	678,000	375,695	666,179	666,174		678,000	23,095	678,000	678,000	678,000	678,000
32		CART PURCHASE REVENUE	8,404	9,525	4,000	4,425	10,125	11,325	7,325	8,000	4,000	8,000	8,000	8,000	8,000
33		ALARM PERMIT REVENUE	- 8,404	-	4,000	- 4,425	-	-	-	- 8,000		-	-	-	-
34		BREACH INLET BOAT RAMP FEES	300	500	100	100	600	200	100	100	-	100	100	100	100
35		RESIDENTIAL PARKING GUEST BOOKS		60	150	-	-	30	(120)	-	(150)	-	-	-	-
36		TREE REPLACEMENT COLLECTIONS	14,900	38,692	6,000	41,200	57,100	55,700	49,700	6,000	-	6,000	6,000	6,000	6,000
37		SBITA FINANCING	-	291,322	-	-,		-	-	-	-	-	-	-	-
38		TOTAL GENERAL FUND REVENUES (NC	14,963,737	15,730,001	13,942,035	3,745,576	15,218,095	14,888,023	945,988	14,690,389	748,354	14,750,094	14,894,341	15,040,585	15,188,858
39		% Increase/(Decrease) from Prior Yea	16%	5%	8%	<u> </u>		7%		5%	<u> </u>	0%	1%	1%	1%
41		MAYOR & COUNCIL							-		-				
42	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

	Y	Z
1	- FUND	
2		NOTES
5 5		GENERAL FUND REVENUES
5		
-	PROPERTY TAXES	FY 24 forecast and FY25 budget based on last 12 months of actual reciepts from Charleston County. Does not include any increase in the operating millage rate.
6		Assessed values increased 5.7% from FY23 to FY24.
7	LOCAL OPTION SALES TAX	FY25 budget based on 95% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
8	PROPERTY TAX DEBT SERVICE	FY25 budget based most recent 12 month actual collections. (FY24 includes decrease in the debt service millage-Rec Bond matured FY23)
9	TELECOMMUNICATIONS LICENSES	FY 24 forecast and FY25 budget based 12 month actual.
10	BUSINESS LICENSES	FY24 forecast and FY25 budget estimated at 90% of last 12 months actual, which is less than calendar year 2023. Long-term forecast increases 1% annually. This revenue stream is tightly aligned with construction activity, which has been negatively impacted by higher interest rates.
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.
12		FY24 forecast abd FY25 budget based on 85% of most recent 12 months actual. Long-term forecast increases 1% annually. This revenue stream is tightly aligned
13	BUILDING PERMITS	with construction activity, which has been negatively impacted by higher interest rates.
14	ANIMAL LICENSES	The City no longer requires payment for dog permits
14	ANIMAL LICENSES	The city to longer requires payment for dog permits
15	RESIDENTIAL RENTAL LICENSES	Budget based last 12 months actual. Currently have 1,868 as of 2/29/24. Long-term forecast increases 2% annually.
16	TRANSPORT NETWORK CO FEE	Fees from Transportation fares
17	COURT GENERATED REVENUES	Hard to forecast as this is a function of tickets written which is hard to predict. FY25 will be the first full year of outsourced parking.
18	INTERGOVERNMENT TRANSFERS	
19	GRANT INCOME	
20	STATE SHARED FUNDS	Aid to Subdivisions from State
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. FY25 Budget based on last 12 months actual. FY25 will be the f
24	SALE OF ASSETS	Gov Deal sales of replacing vehicles
25	INTEREST INCOME	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
26	REC. INSTRUCTORS INCOME	
27	REC. PROGRAM INCOME	
28	RECYCLING REVENUE	
29	KENNEL FEES	
	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. FY25 Budget based on last 12 months actual. FY25 will be the first full year of outsourced parking.
32	CART PURCHASE REVENUE	Roll Carts -scheduled to be replaced over 3 years to accommodate side loader truck
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		
41	MAYOR & COUNCIL	
	SALARIES & WAGES	
42	JALANIES & WAGES	

	A	В	1	М	N	0	Р	Q	R	S	т	U	V	W	Х
1	Draft 1		-			J		4		J		Ū		ISLE OF PAL	
2 G	L Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
	10-4010.5004	FICA EXPENSE	1,301	1,071	1,301	956	956	1,301	-	1,301	-	1,301	1,301	1,301	1,301
44	10-4010.5005	RETIREMENT EXPENSE	2,318	263	557	557	557	557	0	278	(278)	3,155	3,155	3,155	3,155
45	10-4010.5006	GROUP HEALTH INSURANCE	75,828	54,550	64,862	31,060	60,848	64,862	-	85,551	20,689	90,257	92,964	95,753	98,626
46	10-4010.5007	WORKERS COMPENSATION	448	449	513	359	542	617	104	513	(0)	525	456	456	456
47	10-4020.5010	PRINT AND OFFICE SUPPLIES	1,865	179	2,100	492	601	2,100	-	1,500	(600)	1,500	1,500	1,500	1,500
48	10-4020.5014	MEMBERSHIP AND DUES	50	85	500	-	-	500	-	500	-	500	500	500	500
49	10-4020.5015	MEETINGS AND SEMINARS	14,119	20,272	17,000	6,701	14,627	17,000	-	17,000	-	17,000	17,000	17,000	17,000
	10-4020.5016	VEHICLE, FUEL & OIL	-	-	-	-	-	-	-	-	-	-	-	-	-
	10-4020.5021	TELEPHONE/CABLE	6,176	3,653	7,000	2,948	4,253	4,978	(2,022)	7,000	-	7,000	7,000	7,000	7,000
	10-4020.5062	INSURANCE	139	172	2,500	201	297	2,500	-	3,100	600	3,162	3,225	3,290	3,356
	10-4020.5079	MISC. & CONTINGENCY EXP	9,222	5,829	6,000	5,663	6,505	6,000	-	6,000	-	6,000	6,000	6,000	6,000
	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	-	1,945	5,000	76	815	5,000	- (1.010)	5,500	500	5,500	5,500	5,500	5,500
55 56		SUBTOTAL MAYOR & COUNCIL % Increase/(Decrease) from Prior Yea	128,467 1%	105,469 -18%	124,332 -2%	66,013	106,999	122,414 -2%	(1,918)	145,243 17%	20,910	152,900 5%	155,601 2%	158,455 2%	161,393 2%
58		GENERAL GOVERMENT	176	-10%	-270			-2/0		1770		578	270	270	270
59	.0-4110.5001	SALARIES & WAGES	388,163	541,369	565,269	267,095	545,480	565,269	-	594,671	29,402	609,538	624,777	640,396	656,406
	.0-4110.5002	OVERTIME WAGES	873	611	1,383	-	292	1,383	-	1,816	433	1,862	1,908	1,956	2,005
	.0-4110.5003	PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-
	.0-4110.5004		29,253	40,543	43,349	19,894	40,686	43,349	-	45,631	2,282	46,772	47,941	49,140	50,368
63 1	.0-4110.5005	RETIREMENT EXPENSE	61,764	90,482	105,171	48,131	97,073	105,171	-	110,708	5,538	113,476	116,313	119,221	122,201
64	.0-4110.5006	GROUP HEALTH INSURANCE	29,201	43,221	60,737	26,999	50,326	60,737	-	84,054	23,317	88,677	91,337	94,077	96,899
65 1	.0-4110.5007	WORKERS COMPENSATION	3,541	3,942	5,553	3,596	5,416	6,208	655	5,141	(412)	5,269	5,401	5,536	5,675
66 ¹	.0-4120.5009	DEBT SERVICE - PRINCIPAL	799,000	808,254	690,000	100,000	908,254	690,000	-	700,731	10,731	759,347	679,033	683,794	238,669
67 1	.0-4120.5010	PRINT AND OFFICE SUPPLIES	10,320	10,237	12,000	4,362	11,256	12,000	-	12,000	-	12,000	12,000	12,000	12,000
	.0-4120.5011	DEBT SERVICE - INTEREST	186,253	165,853	140,307	73,124	157,296	140,307	-	128,873	(11,434)	107,627	83,962	61,206	38,268
	.0-4120.5013	BANK SERVICE CHARGES	10,636	10,117	11,000	4,947	9,947	11,000	-	11,000	-	11,000	11,000	11,000	11,000
	.0-4120.5014	MEMBERSHIP AND DUES	6,111	6,345	6,000	995	5,000	6,000	-	6,000	-	6,000	6,000	6,000	6,000
	.0-4120.5015	MEETINGS AND SEMINARS	7,213	7,855	9,500	8,773	13,080	9,500	-	11,000	1,500	11,000	11,000	11,000	11,000
	.0-4120.5016	VEHICLE, FUEL & OIL ELECTRIC AND GAS	1,628	4,753	3,000	2,728	5,158	4,614	1,614	5,500	2,500	5,500	5,500	5,500	5,500
	.0-4120.5020	TELEPHONE/CABLE	4,750 8,695	5,451 10,506	5,500 10,500	3,204 4,497	5,918 9,466	6,020 10,500	520	5,500 10,500	-	5,500 10,500	5,500 10,500	5,500 10,500	5,500 10,500
	.0-4120.5021	WATER AND SEWER	1,452	1,489	1,900	4,497	9,400	1,900		1,900	-	1,900	1,900	1,900	1,900
	.0-4120.5022	IT EQUP, SOFTWARE & SVCS	191,636	233,485	303,000	121,523	240,285	303,000	-	266,967	(36,033)	260,505	260,025	259,527	259,026
76															
77 1	.0-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	845	154	1,000	-	109	1,000	-	1,000	-	1,000	1,000	1,000	1,000

1 L F	FUND	
2		NOTES
	ICA EXPENSE	FICA rate is 7.65%
	ETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
		Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. Also includes a City of IOP specific experience modifier increase of ?% (load factor ?)
45 G	GROUP HEALTH INSURANCE	effective 1/1/25.
46 W	VORKERS' COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
47 PF	RINT AND OFFICE SUPPLIES	
48 M	IEMBERSHIP AND DUES	
49 M	IEETINGS AND SEMINARS	MASC conferences and Statehouse meetings.
50 VI	'EHICLE, FUEL & OIL	
51 TE	ELEPHONE/CABLE	Increased for cell phones for Council
52 IN	NSURANCE	
53 M	/ISCELLANEOUS	
54 CI	TITIZENS & EMPLOYEE SERVICES	Includes \$60 Thanksgiving gift card for employees
55		
56		
58 G	ENERAL GOVERMENT EXPENDI	TURES
59 SA		FY25 Budget includes a 3% merit pool for adjustments effective 1/1/2025. Financial Analyst position deferred from FY24 to FY25 (6 months). Long-term forecasts include an annual 2.5% merit pool.
60 O	VERTIME WAGES	Forecast increase is 2.5% per year
61 PA	ART-TIME WAGES	
62 FI	ICA EXPENSE	FICA rate is 7.65%
63 RI	ETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
64 GI	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. Also includes a City of IOP specific experience modifier increase of ?% (load factor ?) effective 1/1/25.
	VORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
66 DI	DEBT SERVICE - PRINCIPAL	100% Debt service on Public Safety Building GO bond and \$3.5M Drainage Phase 3 GO Bond, 40% of debt service on Fire Station 2 GO bond. FS2 bond matures 1/1/26. Rec Bond paid off in FY23. Includes VC3 SBITA principal (\$1.7K) as defined in GASB 96.
67 PF	RINT AND OFFICE SUPPLIES	Increased for additional personnel in City Hall
68 D		1/1/26. Rec Bond paid off in FY23.
69 BA	SANK SERVICE CHARGES	
70 M	IEMBERSHIP AND DUES	
71 M	IEETINGS AND SEMINARS	Includes SCCCMA, ICMA, MASC and BS&A conferences.
72 VI	'EHICLE, FUEL & OIL	FY25 budget based on recent 12 months usage and an estimated \$3.449/gallon cost for marine-grade unleaded and \$3.649/gallon cost for diesel fuel.
73 EL	LECTRIC AND GAS	
	ELEPHONE/CABLE	
	VATER AND SEWER	
IT 76	T EQUP, SOFTWARE & SVCS	Includes City-wide VC3 contract (IT svcs, email, Microsoft licenses, security and backups - 215k) and website maint (7k). Also Gen Govt Dept Timekeeping (4k), new HR software (4.5k), Citibot resident engagement AI software (11k), software for Public Relations position (10k), Adobe DC (2k), BS&A accounting software (11k), misc provision (2k), hardware replacements (8k), and Incentfit (4K). Moved VC3 SBITA to principal & interest as defined in GASB 96.
77 N	ION-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

	А	В	1	М	Ν	0	Р	Q	R	S	т	U	V	W	х
1	Draft 1		- 1			J	·	~		J		J	CITY OF	ISLE OF PAL	MS GENERA
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
78	10-4120.5026	MAINT & SERVICE CONTRACTS	15,511	26,686	29,000	5,111	26,606	29,000	-	29,000	-	29,000	29,000	29,000	29,000
79	10-4120.5027	MACHINE/EQUIPMENT REPAIR	235	495	500	87	320	500	-	500	-	500	500	500	500
80	10-4120.5044	CLEANING/SANITARY SUPPLY	1,918	1,649	2,500	50	432	2,500	-	2,500	-	2,500	2,500	2,500	2,500
81	10-4120.5049	MEDICAL AND LAB	505	531	700	344	594	700	-	700	-	700	700	700	700
82	10-4120.5061	ADVERTISING	8,155	8,678	8,000	1,248	5,824	8,000	-	8,000	-	6,000	6,000	6,000	6,000
83	10-4120.5062		22,280	22,901	25,500	17,301	28,187	25,500	-	27,600	2,100	28,152	28,715	29,289	29,875
84	10-4120.5063	RENT AND LEASES	6,301	7,146	9,000	4,277	7,850	9,000	-	9,000	-	9,000	9,000	9,000	9,000
85	10-4120.5064	EMPLOYEE TRAINING	14,370	14,410	63,000	26,163	32,576	63,000	-	128,220	65,220	37,000	37,000	37,000	37,000
86	10-4120.5065	PROFESSIONAL SERVICES	115,735	123,467	94,000	59,032	103,677	102,067	8,067	85,000	(9,000)	85,000	85,000	85,000	85,000
87	10-4120.5066	TEMPORARY LABOR	2,242	1,719	4,000	-	-	-	(4,000)	4,000	-	4,000	4,000	4,000	4,000
88	10-4120.5067	CONTRACTED SERVICES	55,884	44,757	149,000	37,467	72,324	149,000	-	149,000	-	213,000	213,000	213,000	213,000
89	10-4120.5068	ELECTION EXPENSES	10,150	711	5,000	12,766	13,477	13,477	8,477	-	(5,000)	5,000	-	5,000	-
90	10-4120.5079	MISC. & CONTINGENCY EXP	18,024	46,465	44,000	37,764	43,026	44,000	-	49,000	5,000	49,000	49,000	49,000	49,000
91	10-4120.5085	CAPITAL OUTLAY	-	128,658	-	-	-	-	-	-	-	-	-	-	-
92		SUBTOTAL GENERAL GOVT	2,012,646	2,412,941	2,409,369	892,336	2,441,434	2,424,702	15,333	2,495,512	86,143	2,526,326	2,439,513	2,449,241	1,999,492
93		% Increase/(Decrease) from Prior Yea	8%	20%	29%			1%		4%		1%	-3%	0%	-18%
94 95		POLICE													
95 96	10-4410.5001	SALARIES & WAGES	1 452 949	1 770 022	1 680 022	810 601	1 675 017	1 751 072	71.051	1 022 242	242 221	1.076.160	2 021 501	2 000 202	2 140 502
90	10-4410.5001	OVERTIME WAGES	1,453,848 145,998	1,779,932 162,421	1,680,022 150,419	810,691 74,018	1,675,917 157,593	1,751,073 150,419	71,051	1,922,343 172,198	242,321 21,779	1,976,169 177,020	2,031,501 181,976	2,088,383 187,072	2,140,593 192,310
98	10-4410.5002	PART-TIME WAGES	547	-	-	-	(5,000)	-		-	-	-	-	-	-
99	10-4410.5004	FICA EXPENSE	120,092	145,309	140,029	66,196	136,734	145,464	5,435	160,232	20,204	164,719	169,331	174,072	178,467
100	10-4410.5005	RETIREMENT EXPENSE	285,465	369,109	378,234	182,228	368,320	403,877	25,643	428,661	50,427	446,373	458,872	471,720	483,629
			,		,	,	,				,	,	,		,
101	10-4410.5006	GROUP HEALTH INSURANCE	218,024	220,469	265,137	125,856	247,364	267,059	1,922	313,210	48,073	330,436	340,349	350,560	361,077
102	10-4410.5007	WORKERS COMPENSATION	77,095	87,292	92,077	72,505	108,284	105,240	13,163	105,798	13,721	108,443	111,154	113,933	116,782
103	10-4420.5010	PRINT AND OFFICE SUPPLIES	12,841	14,059	15,000	5,147	13,092	15,000	-	15,000	-	14,000	14,000	14,000	14,000
_	10-4420.5014	MEMBERSHIP AND DUES	1,218	2,070	2,000	1,043	1,513	2,086	86	2,000	-	2,000	2,000	2,000	2,000
_	10-4420.5015	MEETINGS AND SEMINARS	1,432	2,666	3,000	3,418	4,635	3,500	500	3,000	-	3,000	3,000	3,000	3,000
	10-4420.5016	VEHICLE, FUEL & OIL	90,547	118,089	103,000	60,582	117,994	108,000	5,000	105,500	2,500	105,500	105,500	105,500	105,500
107	10-4420.5017	VEHICLE MAINTENANCE	57,994	52,987	60,000	39,159	69,165	60,000	-	60,000	-	60,000	60,000	60,000	60,000
108	10-4420.5020	ELECTRIC AND GAS	32,248	31,098	33,000	15,990	31,308	33,000	-	33,000	-	29,000	29,000	29,000	29,000
_	10-4420.5021	TELEPHONE/CABLE	48,346	46,269	52,000	28,522	52 <i>,</i> 685	52,685	685	52,000	-	52,000	52,000	52,000	52,000
110	10-4420.5022	WATER AND SEWER	6,226	6,824	6,500	3,791	7,148	7,582	1,082	6,500	-	6,500	6,500	6,500	6,500

	Y	Z
1	L FUND	
2		NOTES
78	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).
79	MACHINE/EQUIPMENT REPAIR	
80	CLEANING/SANITARY SUPPLY	
81	MEDICAL AND LAB	
82	ADVERTISING	Covers all advertising needs of the City - public notices, employment, license renewals, etc.
83		Forecast 2% annual increase each year
84	RENT AND LEASES	City Hall copiers and postage meter. Timeclock rental moved to IT account
85	EMPLOYEE TRAINING	Incls \$5,000 for City Hall training, \$2,000 for a safety program and \$121,220 for City-wide tuition reimb program (requests received in advance from employees)
86	PROFESSIONAL SERVICES	Incls annual audit fees (\$42k), Clerk to Council (\$25k), Flex benefits administration (\$1k), credit and background checks on new employees (\$3k), Codification updates and online searchable code (\$4k), and drug tests & misc (\$10k)
87	TEMPORARY LABOR	Provision for occasional office help in City Hall
88	CONTRACTED SERVICES	Incls grant writing/mgt services (\$30k), traffic engineer consultant for traffic and transportation needs (\$30k), provision for water testing for initiatives coming from Environmental Advisory Committee (\$15k), Smart Recycling composting service (\$6k), Fisher glass recycling (\$10k), lobbyist (\$48k) and general provision if needed (\$10k).
89	ELECTION EXPENSES	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years
90	MISC. & CONTINGENCY EXP	Provision for donations to Chaplaincy or Bird Rescue when these services are rendered to the City (\$1k), employee appreciation event (\$12k), Holiday Party (\$25k), employee engagement events and Incentfit program (\$10k) & misc (\$1k).
91		GASB 96 VC3 Software Subscription SBITA
92		
93		
94		
-	POLICE EXPENDITURES	
96	SALARIES & WAGES	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
97	OVERTIME WAGES	Approximately 7% of regular pay for officers, 12.5% for communications specialists.
98	PART-TIME WAGES	
99	FICA EXPENSE	FICA rate is 7.65%
100	RETIREMENT EXPENSE	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
101		Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. Also includes a City of IOP specific experience modifier increase of ?% (load factor ?) effective 1/1/25.
101		
102 103	WORKMEN'S COMPENSATION PRINT AND OFFICE SUPPLIES	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
103	MEMBERSHIP AND DUES	
104	MEETINGS AND SEMINARS	Includes hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group
105	VEHICLE, FUEL & OIL	FY25 budget based on recent 12 months usage and an estimated \$3.449/gallon cost for marine-grade unleaded and \$3.649/gallon cost for diesel fuel.
100	VEHICLE MAINTENANCE	Increased based on actual
108	ELECTRIC AND GAS	Increased based on actual. Includes propane. Split 50/50 with Fire Dept.
109		Incls phone/internet (\$14k), cellular & data cards (\$7k), NCIC line (\$7k) and Charleston County radio fee (\$28k)
110	WATER AND SEWER	

	А	В		М	Ν	0	Р	Q	R	S	т	U	V	W	х
1	Draft 1		-					4	, , , , , , , , , , , , , , , , , , ,	3		Ū		ISLE OF PAL	
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
111	10-4420.5024	IT EQUP, SOFTWARE & SVCS	30,261	37,466	65,000	35,852	50,253	71,704	6,704	67,900	2,900	73,900	73,900	73,900	73,900
112	10-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	22,299	13,203	17,000	2,829	4,087	17,000	-	14,000	(3,000)	15,000	15,000	15,000	15,000
113	10-4420.5026	MAINT & SERVICE CONTRACTS	27,736	19,016	40,000	11,343	22,560	40,000	-	40,000	-	40,000	40,000	40,000	40,000
114	10-4420.5027	MACHINE/EQUIPMENT REPAIR	4,311	3,024	7,000	2,154	4,504	7,000	-	7,000	-	8,500	8,500	8,500	8,500
115	10-4420.5041	UNIFORMS	14,913	24,415	22,000	8,699	21,448	22,000	-	28,000	6,000	22,715	22,715	22,715	22,715
116	10-4420.5044	CLEANING/SANITARY SUPPLY	3,718	3,805	6,000	1,866	3,975	6,000	-	5,000	(1,000)	6,000	6,000	6,000	6,000
117 118	10-4420.5049 10-4420.5062	MEDICAL AND LAB	5,946	5,509	9,000	4,551	7,349	9,000	-	6,500	(2,500)	6,500	6,500	6,500	6,500
118	10-4420.5062	RENT AND LEASES	90,584 1,490	125,953 1,600	127,000 3,000	128,886 1,154	209,166 2,028	137,302 3,000	10,302	140,100 3,000	13,100	142,902 3,000	145,760 3,000	148,675 3,000	151,649 3,000
120	10-4420.5064	EMPLOYEE TRAINING	1,490	12,901	14,000	6,523	12,727	14,000		16,500	2,500	16,500	16,500	16,500	16,500
121	10-4420.5065	PROFESSIONAL SERVICES CONTRACTED SERVICES	6,195	5,020	5,000	-	4,720	5,000	-	5,000	-	5,000	5,000	5,000	5,000
122 123	10-4420.5067 10-4420.5079	MISC. & CONTINGENCY EXP	- 3,189	- 5,355	- 6,000	- 3,612	- 5,043	- 6,000	-	- 7,000	- 1,000	- 5,000	- 5,000	- 5,000	- 5,000
123	10-4420.5073	CANINE KENNEL EXPENSES	920	1,474	2,200	1,367	1,693	2,200		4,700	2,500	2,200	2,200	2,200	2,200
125	10 4420.5001	SUBTOTAL POLICE	2,776,152	3,297,335	3,303,618	1,697,983	3,336,304	3,445,191	141,574	3,724,142	420,525	3,822,377	3,915,259	4,010,731	4,100,821
126		% Increase/(Decrease) from Prior Yea	6%	19%	26%	_,,	-,,	4%	-	13%		3%	2%	2%	2%
127															
128		FIRE													
129	10-4510.5001	SALARIES & WAGES	1,870,893	2,207,153	2,266,096	1,035,553	2,081,717	2,236,795	(29,301)	2,643,257	377,161	2,717,268	2,793,351	2,871,565	2,951,969
130	10-4510.5002	OVERTIME WAGES	356,909	385,677	383,060	231,930	430,500	463,860	80,800	442,691	59,631	455,087	467,829	480,928	494,394
131	10-4510.5003	PART-TIME WAGES	5,485	318	20,000	-	-	-	(20,000)	20,000	-	20,000	20,000	20,000	20,000
132	10-4510.5004	FICA EXPENSE	167,513	193,752	204,190	94,891	187,729	206,600	2,410	237,605	33,415	244,215	251,010	257,996	265,177
133	10-4510.5005	RETIREMENT EXPENSE	396,773	505,437	565,851	268,820	520,274	573,619	7,768	658,538	92,687	678,056	696,923	716,318	736,256
	10-4510.5006	GROUP HEALTH INSURANCE	285,914	309,291	394,469	171,213	333,303	394,469	-	490,032	95,563	516,983	532,493	548,468	564,922
135		WORKERS COMPENSATION	98,400	118,669	128,160	90,448	144,681	129,366	1,206	149,303	21,143	153,035	156,861	160,783	164,802
136			-	-	-	-	-	-	-	-	-	-	-	-	-
137 138	10-4520.5009	DEBT SERVICE - PRINCIPAL	-	3,842	-	-	-	9,411	9,411	10,398	10,398	6 500	6 500	6 500	6 500
		PRINT AND OFFICE SUPPLIES DEBT SERVICE - INTEREST	5,583	5,996 78	7,900	3,425	7,050	7,900	- 1,239	6,500 653	(1,400) 653	6,500	6,500	6,500	6,500
	10-4520.5011	MEMBERSHIP AND DUES	- 2,204	1,442	- 2,300	- 216	- 942	2,300	1,239	2,000	(300)	2,300	2,300	2,300	2,300
	10-4520.5014	MEMBERSHIP AND DOES MEETINGS AND SEMINARS	542	1,442	3,900	3,025	3,552	3,900	-	3,900	(300)	3,900	3,900	3,900	3,900
	10-4520.5015	VEHICLE, FUEL & OIL	26,060	37,154	31,000	16,310	33,842	33,000	2,000	31,000	-	31,000	31,000	31,000	31,000
143		VEHICLE MAINTENANCE	59,808	75,952	70,000	32,972	71,398	71,398	1,398	75,000	5,000	75,000	75,000	75,000	75,000
1.0	,				,	,	,000	,000	2,000	. 0,000	5,000	, 0,000	. 0,000	,	

	Y	Z
1	L FUND	
		NOTES
2		
111	IT EQUP, 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), FY25 includes Alastar MEOC software annual (2.5K), Drone upgrade software FY26+ (\$6K)
112	NON-CAPITAL TOOLS & EQUIPMENT	Tasers and taser cartridges (tasers must be discharged twice/yr to maintain certification) (\$2k), ammunition for shooting range (\$2k), firearm replacements (\$5K) and provision for other small equipment as needed (\$5k). Reduced taser budget by \$3K due to replacement of old tasers included in capital outlay.
113	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).
114	MACHINE/EQUIPMENT REPAIR	Non-building expense, blowers, sign post digger
115	UNIFORMS	Normal replacement of uniforms and new staff. FY25 includes custom badge.
116	CLEANING/SANITARY SUPPLY	Building cleaning supplies
117	MEDICAL AND LAB	Increased based on actual and added \$2500 in FY24 to install a Medsafe pharmaceutical dropbox at the PSB.
118	INSURANCE	Forecast 2% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a \$5k provision for deductibles
119	RENT AND LEASES	Police copier. Timeclock rental moved to IT account
120	EMPLOYEE TRAINING	Increased based on actual. FY25 + forecast includes \$2,500 field training office tracking system
121	PROFESSIONAL SERVICES	Annual CALEA continuation
122	CONTRACTED SERVICES	
123	MISC. & CONTINGENCY EXP	Increased to allow for increased promotional and recruitment efforts (National Night Out and Community Events)
124	CANINE KENNEL EXPENSES	Includes \$2,500 for food, vet appointment, and kennel maintenance supplies for PD K-9 program
125		
126		
407		
127		
	FIRE	
129	SALARIES & WAGES	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
130	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.
131	PART-TIME WAGES	
132	FICA EXPENSE	FICA rate is 7.65%
133	RETIREMENT EXPENSE	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
		Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. Also includes a City of IOP specific experience modifier increase of ?% (load factor ?)
	GROUP HEALTH INSURANCE	effective 1/1/25.
	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries. Firefighter rates decreased for calendar year 2023.
	UNEMPLOYMENT COMPENSATION	
137		Vector FD scheduling & training software SBITA as defined in GASB 96.
	PRINT AND OFFICE SUPPLIES	
139		Vector FD scheduling & training software SBITA as defined in GASB 96.
	MEMBERSHIP AND DUES	Int'l Assoc of Fire Chiefs, Amazon, Costco, Sams, NFPA, SCIAAI, Fire Engineering, EMS Assc, Fire Alarm
	MEETINGS AND SEMINARS	Added \$2,400 for Fire Marshal's attendance at State Fire Marshal Conference and State Arson Conference
	VEHICLE, FUEL & OIL	FY25 budget based on recent 12 months usage and an estimated \$3.449/gallon cost for marine-grade unleaded and \$3.649/gallon cost for diesel fuel.
143	VEHICLE MAINTENANCE	Increased based on actual.

	A	В	1	М	Ν	0	Р	Q	R	S	т	U	V	W	Х
1	Draft 1		L	IVI	IN IN	0	r	ų	K	5	1	0		ISLE OF PAL	
	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
5 144	10-4520.5020	ELECTRIC AND GAS	44,900	42,654	46,000	23,969	44,539	46,000	-	46,000	-	46,000	46,000	46,000	46,000
	10-4520.5021	TELEPHONE/CABLE	54,868	60,212	61,000	24,203	56,446	61,000	-	61,000	-	61,000	61,000	61,000	61,000
146	10-4520.5022	WATER AND SEWER	9,984	9,332	13,000	6,669	10,515	13,000	-	13,000	-	13,000	13,000	13,000	13,000
147	10-4520.5024	IT EQUP, SOFTWARE & SVCS	23,188	47,621	91,000	55,410	60,556	91,000	-	35,700	(55,300)	35,700	35,700	35,700	35,700
148	10-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	7,402	13,512	13,500	1,537	9,005	13,500	-	10,000	(3,500)	5,000	5,000	5,000	5,000
149	10-4520.5026	MAINT & SERVICE CONTRACTS	44,413	39,788	41,000	22,479	42,279	42,279	1,279	41,000	-	41,000	41,000	41,000	41,000
150	10-4520.5027	MACHINE/EQUIPMENT REPAIR	8,092	12,736	15,000	5,314	15,276	15,276	276	15,000	-	15,000	15,000	15,000	15,000
			25,326	23,154	44,000	26,601	41,269	44,000	-	44,000	-	44,000	44,000	44,000	44,000
	10-4520.5044	CLEANING/SANITARY SUPPLY	7,638	9,150	10,000	6,490	10,830	10,830	830	10,000	-	10,000	10,000	10,000	10,000
	10-4520.5049 10-4520.5062	MEDICAL AND LAB	24,636 141,536	26,535	60,500 166,000	12,591 159,831	28,287	60,500 181,431	- 15,431	60,500 207,600	- 41,600	60,500	60,500	60,500 220,307	60,500
	10-4520.5062	RENT AND LEASES	1,449	153,510 1,108	3,000	259	244,175 717	3,000	- 15,451	2,500	(500)	211,752 2,500	215,987 2,500	2,500	224,713 2,500
		EMPLOYEE TRAINING	22,505	22,682	26,500	15,272	26,463	26,500	-	26,500	-	26,500	26,500	26,500	26,500
150	10 4520.5004		22,303	22,002	20,500	13,272	20,403	20,500		20,500		20,500	20,300	20,500	20,500
157	10-4520.5065	PROFESSIONAL SERVICES	9,315	21,969	32,000	3,412	23,301	32,000	-	32,000	-	32,000	32,000	32,000	32,000
158	10-4520.5079	MISC. & CONTINGENCY EXP	6,186	6,222	9,000	6,035	9,708	9,000	-	9,000	-	9,000	9,000	9,000	9,000
	10-4520.5080 10-4520.5085	VOLUNTEER FIRE POINTS CAPITAL OUTLAY	-	- 30,994	-	-	-	-	-	-	-	-	-	-	-
160	10-4320.3085	SUBTOTAL FIRE	3,707,523	4,367,693	4,708,426	2,318,875	4,438,353	4,783,173	- 74,747	- 5,384,676	676,250	5,516,297	5,654,355	5,796,264	- 5,942,133
162		% Increase/(Decrease) from Prior Yea	10%	18%	40%	2,310,075	4,430,333	2%	74,747	14%	070,230	2%	3%	3%	3%
163													•	•/•	
164															
		PUBLIC WORKS													
165	10-4610.5001	PUBLIC WORKS SALARIES & WAGES	596,726	699,272	646,025	311,441	626,627	654,026	8,001	685,662	39,637	702,803	720,373	738,383	756,842
	10-4610.5001 10-4610.5002		596,726	699,272 17,360	646,025 10,984	311,441 5,661	626,627 12,180	654,026 11,322	8,001 338	685,662 12,064	39,637 1,080	702,803 12,365	720,373 12,675	738,383 12,991	756,842 13,316
166	10-4610.5002	SALARIES & WAGES OVERTIME WAGES	10,982	17,360	10,984	5,661	12,180	11,322		12,064	1,080	12,365	12,675	12,991	13,316
166 167	10-4610.5002	SALARIES & WAGES	10,982 18,486	17,360 19,680	10,984 24,300	5,661 9,546	12,180	11,322 24,300	-	12,064 25,984	1,080 1,684	12,365 26,634	12,675 27,299	12,991 27,982	13,316 28,681
166 167 168	10-4610.5002 10-4610.5003 10-4610.5004	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE	10,982 18,486 46,486	17,360 19,680 54,880	10,984 24,300 52,120	5,661 9,546 24,277	12,180 19,538 48,862	11,322 24,300 52,758	338 - 638	12,064 25,984 55,364	1,080 1,684 3,244	12,365 26,634 56,748	12,675 27,299 58,167	12,991 27,982 59,621	13,316 28,681 61,111
166 167 168	10-4610.5002	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES	10,982 18,486	17,360 19,680	10,984 24,300	5,661 9,546	12,180	11,322 24,300	-	12,064 25,984	1,080 1,684	12,365 26,634	12,675 27,299	12,991 27,982	13,316 28,681
166 167 168 169	10-4610.5002 10-4610.5003 10-4610.5004	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE	10,982 18,486 46,486	17,360 19,680 54,880	10,984 24,300 52,120	5,661 9,546 24,277	12,180 19,538 48,862	11,322 24,300 52,758	338 - 638	12,064 25,984 55,364	1,080 1,684 3,244	12,365 26,634 56,748	12,675 27,299 58,167	12,991 27,982 59,621	13,316 28,681 61,111
166 167 168 169 170 171	10-4610.5002 10-4610.5004 10-4610.5005 10-4610.5006 10-4610.5007	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE	10,982 18,486 46,486 95,913	17,360 19,680 54,880 119,121	10,984 24,300 52,120 121,941	5,661 9,546 24,277 58,912	12,180 19,538 48,862 115,386	11,322 24,300 52,758 123,489	338 - 638 1,548	12,064 25,984 55,364 129,498	1,080 1,684 3,244 7,557 14,573 3,325	12,365 26,634 56,748 132,735 138,349 58,533	12,675 27,299 58,167 136,054	12,991 27,982 59,621 139,455	13,316 28,681 61,111 142,941
166 167 168 169 170 171 172	10-4610.5002 10-4610.5004 10-4610.5005 10-4610.5006 10-4610.5007 10-4620.5010	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE	10,982 18,486 46,486 95,913 90,262 41,204 651	17,360 19,680 54,880 119,121 101,412	10,984 24,300 52,120 121,941 116,563	5,661 9,546 24,277 58,912 52,744 40,659 130	12,180 19,538 48,862 115,386 105,077 66,210 799	11,322 24,300 52,758 123,489 116,563 54,712 1,500	338 - 638 1,548	12,064 25,984 55,364 129,498 131,136 57,105 1,000	1,080 1,684 3,244 7,557 14,573	12,365 26,634 56,748 132,735 138,349 58,533 1,500	12,675 27,299 58,167 136,054 142,499 59,996 1,500	12,991 27,982 59,621 139,455 146,774 61,496 1,500	13,316 28,681 61,111 142,941 151,177
166 167 168 169 170 171 172 173	10-4610.5002 10-4610.5004 10-4610.5005 10-4610.5006 10-4610.5007 10-4620.5010	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES	10,982 18,486 46,486 95,913 90,262 41,204 651 509	17,360 19,680 54,880 119,121 101,412 53,368 690 171	10,984 24,300 52,120 121,941 116,563 53,780 1,500 500	5,661 9,546 24,277 58,912 52,744 40,659 130 (34)	12,180 19,538 48,862 115,386 105,077 66,210 799 137	11,322 24,300 52,758 123,489 116,563 54,712 1,500 500	338 - 638 1,548 - 932	12,064 25,984 55,364 129,498 131,136 57,105 1,000 500	1,080 1,684 3,244 7,557 14,573 3,325	12,365 26,634 56,748 132,735 138,349 58,533 1,500 500	12,675 27,299 58,167 136,054 142,499 59,996 1,500 500	12,991 27,982 59,621 139,455 146,774 61,496 1,500 500	13,316 28,681 61,111 142,941 151,177 63,034 1,500 500
166 167 168 169 170 171 172 173 174	10-4610.5002 10-4610.5004 10-4610.5005 10-4610.5006 10-4620.5010 10-4620.5014 10-4620.5015	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS	10,982 18,486 46,486 95,913 90,262 41,204 651 509 189	17,360 19,680 54,880 119,121 101,412 53,368 690 171 55	10,984 24,300 52,120 121,941 116,563 53,780 1,500 500	5,661 9,546 24,277 58,912 52,744 40,659 130 (34) 57	12,180 19,538 48,862 115,386 105,077 66,210 799 137 57	11,322 24,300 52,758 123,489 116,563 54,712 1,500 500 500	338 - 638 1,548 - 932 - - - -	12,064 25,984 55,364 129,498 131,136 57,105 1,000 500 500	1,080 1,684 3,244 7,557 14,573 3,325 (500) - -	12,365 26,634 56,748 132,735 138,349 58,533 1,500 500 500	12,675 27,299 58,167 136,054 142,499 59,996 1,500 500 500	12,991 27,982 59,621 139,455 146,774 61,496 1,500 500	13,316 28,681 61,111 142,941 151,177 63,034 1,500 500
166 167 168 169 170 171 172 173 174 175	10-4610.5002 10-4610.5004 10-4610.5005 10-4610.5006 10-4610.5007 10-4620.5010 10-4620.5014 10-4620.5016	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL	10,982 18,486 46,486 95,913 90,262 41,204 651 509 189 80,853	17,360 19,680 54,880 119,121 101,412 53,368 690 171 55 116,856	10,984 24,300 52,120 121,941 116,563 53,780 1,500 500 500 97,000	5,661 9,546 24,277 58,912 52,744 40,659 130 (34) 57 45,706	12,180 19,538 48,862 115,386 105,077 66,210 799 137 57 95,913	11,322 24,300 52,758 123,489 116,563 54,712 1,500 500 500 97,000	338 - 638 1,548 - 932 - - - - - -	12,064 25,984 55,364 129,498 131,136 57,105 1,000 500 500 95,000	1,080 1,684 3,244 7,557 14,573 3,325 (500) - - (2,000)	12,365 26,634 56,748 132,735 138,349 58,533 1,500 500 500 95,000	12,675 27,299 58,167 136,054 142,499 59,996 1,500 500 500 95,000	12,991 27,982 59,621 139,455 146,774 61,496 1,500 500 500 95,000	13,316 28,681 61,111 142,941 151,177 63,034 1,500 500 500 95,000
166 167 168 169 170 171 172 173 174 175 176	10-4610.5002 10-4610.5004 10-4610.5005 10-4610.5006 10-4610.5007 10-4620.5010 10-4620.5015 10-4620.5016 10-4620.5017	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE	10,982 18,486 46,486 95,913 90,262 41,204 651 509 189 80,853 81,320	17,360 19,680 54,880 119,121 101,412 53,368 690 171 55 116,856 110,806	10,984 24,300 52,120 121,941 116,563 53,780 1,500 500 500 97,000 114,000	5,661 9,546 24,277 58,912 52,744 40,659 130 (34) 57 45,706 109,333	12,180 19,538 48,862 115,386 105,077 66,210 799 137 57 95,913 128,679	11,322 24,300 52,758 123,489 116,563 54,712 1,500 500 500 97,000 151,625	338 - 638 1,548 - 932 - - - - 37,625	12,064 25,984 55,364 129,498 131,136 57,105 1,000 500 500 95,000 129,000	1,080 1,684 3,244 7,557 14,573 3,325 (500) - - (2,000) 15,000	12,365 26,634 56,748 132,735 138,349 58,533 1,500 500 500 95,000 131,000	12,675 27,299 58,167 136,054 142,499 59,996 1,500 500 500 95,000 131,000	12,991 27,982 59,621 139,455 146,774 61,496 1,500 500 500 95,000 131,000	13,316 28,681 61,111 142,941 151,177 63,034 1,500 500 500 95,000 131,000
166 167 168 169 170 171 172 173 174 175 176 177	10-4610.5002 10-4610.5004 10-4610.5005 10-4610.5006 10-4610.5007 10-4620.5010 10-4620.5016 10-4620.5017 10-4620.5017 10-4620.5020	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS	10,982 18,486 46,486 95,913 90,262 41,204 651 509 189 80,853 81,320 67,955	17,360 19,680 54,880 119,121 101,412 53,368 690 171 555 116,856 110,806 70,341	10,984 24,300 52,120 121,941 116,563 53,780 1,500 500 97,000 114,000 70,000	5,661 9,546 24,277 58,912 52,744 40,659 130 (34) 57 45,706 109,333 37,457	12,180 19,538 48,862 115,386 105,077 66,210 799 137 57 95,913 128,679 73,524	11,322 24,300 52,758 123,489 116,563 54,712 1,500 500 500 97,000 151,625 74,914	338 - 638 1,548 - 932 - - - - 37,625 4,914	12,064 25,984 55,364 129,498 131,136 57,105 1,000 500 500 95,000 129,000 72,000	1,080 1,684 3,244 7,557 14,573 3,325 (500) - - (2,000) 15,000 2,000	12,365 26,634 56,748 132,735 138,349 58,533 1,500 500 500 95,000 131,000 72,000	12,675 27,299 58,167 136,054 142,499 59,996 1,500 500 500 95,000 131,000 72,000	12,991 27,982 59,621 139,455 146,774 61,496 1,500 500 500 95,000 131,000 72,000	13,316 28,681 61,111 142,941 151,177 63,034 1,500 500 500 95,000 131,000
166 167 168 169 170 171 172 173 174 175 176 177 178	10-4610.5002 10-4610.5004 10-4610.5005 10-4610.5006 10-4610.5007 10-4620.5010 10-4620.5015 10-4620.5016 10-4620.5017	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE	10,982 18,486 46,486 95,913 90,262 41,204 651 509 189 80,853 81,320	17,360 19,680 54,880 119,121 101,412 53,368 690 171 55 116,856 110,806	10,984 24,300 52,120 121,941 116,563 53,780 1,500 500 500 97,000 114,000	5,661 9,546 24,277 58,912 52,744 40,659 130 (34) 57 45,706 109,333	12,180 19,538 48,862 115,386 105,077 66,210 799 137 57 95,913 128,679	11,322 24,300 52,758 123,489 116,563 54,712 1,500 500 500 97,000 151,625	338 - 638 1,548 - 932 - - - - 37,625	12,064 25,984 55,364 129,498 131,136 57,105 1,000 500 500 95,000 129,000	1,080 1,684 3,244 7,557 14,573 3,325 (500) - - (2,000) 15,000	12,365 26,634 56,748 132,735 138,349 58,533 1,500 500 500 95,000 131,000	12,675 27,299 58,167 136,054 142,499 59,996 1,500 500 500 95,000 131,000	12,991 27,982 59,621 139,455 146,774 61,496 1,500 500 500 95,000 131,000	13,316 28,681 61,111 142,941 151,177 63,034 1,500 500 500 95,000 131,000

	Y	Ζ
1	. FUND	
		NOTES
2		
	ELECTRIC AND GAS	
145	TELEPHONE/CABLE	Incls phone/internet (\$26k), cellular & data cards (\$8k) and Charleston County radio fee (\$27k)
146	WATER AND SEWER	
		Incls Fire timekeeping (4k), Adobe DC (1k), Chas Co MDT maint contract (3k) and Image Trend records mgt software (5k), Sonitrol alarm (2k), Vector Solutions
	IT EQUP, SOFTWARE & SVCS	training software (6k), Vector Solutions Check-it Inventory & Maint software (1.5k), add Vector Solutions scheduling software w/ integration to RMS system (8.6k),
147		First Arriving dashboard software annual subscription (3.6k) and misc provision (1k)
148	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed.
	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
149		supression foam and fire protection system (\$7k) and misc provision as needed (\$15k).
150	MACHINE/EQUIPMENT REPAIR	FY25 includes \$5k for radio battery replacements
		Incr to allow for a more professionnal standard among all employees. Provides for quick dry summer uniforms. In FY24 added \$12k for uniforms for 6 new
		Paramedics.
-	CLEANING/SANITARY SUPPLY MEDICAL AND LAB	Increased based on actual
	INSURANCE	Added \$30k in FY24 for paramedic supplies Forecast 2% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a \$5k provision for deductibles. FY25 increased to include covera
	RENT AND LEASES	Fire Dept copier. Timeclock rental moved to IT account
	EMPLOYEE TRAINING	Increased to allow for bringing in outside trainers
150		Incleased to allow for bringing in outside trainers Incls annual req'd testing for aerials and engine pumps (\$6k). Added \$6k to outsource annual firehose testing. Added \$20k for medical control officer req'd by
157	PROFESSIONAL SERVICES	SCDHEC.
-	MISC. & CONTINGENCY EXP	Added \$2,000 for fire prevention materials, kids helmets, etc.
159	VOLUNTEER FIRE POINTS	
	CAPITAL OUTLAY	GASB 96 Software Subscription SBITA
161		
162		
163		
164	PUBLIC WORKS	
165	SALARIES & WAGES	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
166	OVERTIME WAGES	Includes OT provision for beach cleanup as needed. Forecast increase is 2.5% per year
		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
	PART-TIME WAGES	contract position and did not include PT wages.
	FICA EXPENSE	FICA rate is 7.65%
169	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
		Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. Also includes a City of IOP specific experience modifier increase of ?% (load factor ?)
_	GROUP HEALTH INSURANCE	effective 1/1/25.
	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
	PRINT AND OFFICE SUPPLIES	
	MEMBERSHIP AND DUES MEETINGS AND SEMINARS	Attendance at stormwater managers meetings
_	VEHICLE, FUEL & OIL	Attendance at stormwater managers meetings FY25 budget based on recent 12 months usage and an estimated \$3.449/gallon cost for marine-grade unleaded and \$3.649/gallon cost for diesel fuel.
	VEHICLE, FOEL & OIL VEHICLE MAINTENANCE	Increased based on actual and includes new additions to the fleet.
	ELECTRIC AND GAS	Increased based on actual.
-	TELEPHONE/CABLE	
	WATER AND SEWER	
1.1.5		

А	В	L	М	Ν	0	Р	Q	R	S	Т	U	V	W	Х
1 Draft 1												CITY OF	ISLE OF PAL	
2 GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
180 10-4620.5024	IT EQUP, SOFTWARE & SVCS	4,738	7,419	16,000	1,498	4,972	16,000	-	16,000	-	16,000	16,000	16,000	16,000
181 10-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,561	4,585	8,000	2,485	3,966	8,000	-	8,000	-	8,000	8,000	8,000	8,000
182 10-4620.5026	MAINT & SERVICE CONTRACTS	9,918	12,866	11,500	4,804	12,649	11,500	-	11,500	-	11,500	11,500	11,500	11,500
183 10-4620.5027	MACHINE/EQUIPMENT REPAIR	4,317	2,960	4,000	160	2,435	4,000	-	4,000	-	4,000	4,000	4,000	4,000
184 10-4620.5041	UNIFORMS	10,271	11,946	13,000	7,556	12,377	13,000	-	15,500	2,500	15,500	15,500	15,500	15,500
185 10-4620.5044	CLEANING/SANITARY SUPPLY	1,774	1,116	2,500	727	1,606	2,500	-	2,000	(500)	2,000	2,000	2,000	2,000
186 10-4620.5049	MEDICAL AND LAB	3,825	2,735	4,000	2,341	4,219	4,000	-	4,000	-	4,000	4,000	4,000	4,000
187 10-4620.5054	STREET SIGNS	1,334	1,276	2,000	198	198	2,000	-	2,000	-	2,000	2,000	2,000	2,000
188 10-4620.5062	INSURANCE	36,813	40,596	43,500	51,102	69,620	51,102	7,602	58,900	15,400	60,078	61,280	62,505	63,755
189 10-4620.5063	RENT AND LEASES	179	169	2,000	11,887	12,024	12,055	10,055	1,000	(1,000)	2,000	2,000	2,000	2,000
190 10-4620.5064	EMPLOYEE TRAINING	-	46	300	-	-	-	(300)	300	-	300	300	300	300
191 10-4620.5065	PROFESSIONAL SERVICES	3,050	2,021	2,000	1,534	3,555	2,000	-	3,000	1,000	2,000	2,000	2,000	2,000
192 10-4620.5066	TEMPORARY LABOR	241,462	246,585	248,000	113,789	246,473	248,000	-	248,000	-	248,000	248,000	248,000	248,000
193 10-4620.5067	CONTRACTED SERVICES	206	900	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
194 10-4620.5079	MISC. & CONTINGENCY EXP	608	494	1,000	561	721	1,000	-	1,000	-	1,000	1,000	1,000	1,000
195 10-4620.5089	GARBAGE CART PROCUREMENT	24,637	16,462	8,500	16,310	24,555	16,310	7,810	100,000	91,500	100,000	100,000	8,500	8,500
196 197	SUBTOTAL PUBLIC WORKS	1,490,806	1,730,497	1,693,513	917,751	1,707,063	1,772,676	79,163	1,888,013	194,500	1,923,045	1,953,142	1,892,507	1,924,159
197	% Increase/(Decrease) from Prior Yea													
198	, mercuse, (beercuse, monitrior ree	3%	16%	17%			5%	-	11%	-	2%	2%	-3%	2%
198 199	BUILDING	3%	16%	17%			5%		11%	-	2%	2%	-3%	2%
198 199 200 10-4710.5001	BUILDING				154,601	276,215		-			306,075			
198 199		3% 239,870 672	259,202 872	278,362 1,004	154,601 912	276,215 1,611	318,988 1,004		298,610 1,091	- 20,248 87		2% 313,727 1,146	- 3% 321,571 1,175	2% 329,610 1,204
198 199 200 10-4710.5001	BUILDING SALARIES & WAGES	239,870	259,202	278,362			318,988	- 40,626	298,610	20,248	306,075	313,727	321,571	329,610
198 199 200 10-4710.5001 201 10-4710.5002	BUILDING SALARIES & WAGES OVERTIME WAGES	239,870 672	259,202 872	278,362 1,004	912	1,611	318,988 1,004	- 40,626 -	298,610 1,091	20,248 87	306,075 1,118	313,727 1,146	321,571 1,175	329,610 1,204
198 199 200 10-4710.5001 201 10-4710.5002 202 10-4710.5004 203 10-4710.5005	BUILDING SALARIES & WAGES OVERTIME WAGES FICA EXPENSE RETIREMENT EXPENSE	239,870 672 17,813 38,053	259,202 872 19,553 43,491	278,362 1,004 21,371 51,850	912 11,584 28,895	1,611 20,764 50,369	318,988 1,004 24,479 59,391	- 40,626 - 3,108 7,540	298,610 1,091 22,927 55,625	20,248 87 1,556 3,774	306,075 1,118 23,500 57,015	313,727 1,146 24,088 58,441	321,571 1,175 24,690 59,902	329,610 1,204 25,307 61,399
198 199 200 10-4710.5001 201 10-4710.5002 202 10-4710.5004	BUILDING SALARIES & WAGES OVERTIME WAGES FICA EXPENSE	239,870 672 17,813 38,053 31,551	259,202 872 19,553	278,362 1,004 21,371 51,850 48,369	912 11,584	1,611 20,764	318,988 1,004 24,479	- 40,626 - 3,108	298,610 1,091 22,927	20,248 87 1,556	306,075 1,118 23,500	313,727 1,146 24,088 58,441 62,425	321,571 1,175 24,690 59,902 64,298	329,610 1,204 25,307 61,399 66,226
198 199 200 10-4710.5001 201 10-4710.5002 202 10-4710.5004 203 10-4710.5005 204 10-4710.5006 205 10-4710.5007	BUILDING SALARIES & WAGES OVERTIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION	239,870 672 17,813 38,053	259,202 872 19,553 43,491 32,950	278,362 1,004 21,371 51,850	912 11,584 28,895 28,395	1,611 20,764 50,369 47,470 2,446	318,988 1,004 24,479 59,391 65,299 2,593	- 40,626 - 3,108 7,540 16,930	298,610 1,091 22,927 55,625 57,447 2,763	20,248 87 1,556 3,774 9,078	306,075 1,118 23,500 57,015 60,607 2,832	313,727 1,146 24,088 58,441 62,425 2,903	321,571 1,175 24,690 59,902 64,298 2,975	329,610 1,204 25,307 61,399 66,226 3,050
198 199 200 10-4710.5001 201 10-4710.5002 202 10-4710.5004 203 10-4710.5005 204 10-4710.5006	BUILDING SALARIES & WAGES OVERTIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE	239,870 672 17,813 38,053 31,551 2,650	259,202 872 19,553 43,491 32,950 2,353	278,362 1,004 21,371 51,850 48,369 2,593	912 11,584 28,895 28,395 1,653	1,611 20,764 50,369 47,470	318,988 1,004 24,479 59,391 65,299	- 40,626 - 3,108 7,540 16,930 -	298,610 1,091 22,927 55,625 57,447	20,248 87 1,556 3,774 9,078 170	306,075 1,118 23,500 57,015 60,607	313,727 1,146 24,088 58,441 62,425	321,571 1,175 24,690 59,902 64,298	329,610 1,204 25,307 61,399 66,226
198 199 200 10-4710.5001 201 10-4710.5002 202 10-4710.5004 203 10-4710.5005 204 10-4710.5006 205 10-4710.5007 206 10-4720.5010	BUILDING SALARIES & WAGES OVERTIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION PRINT AND OFFICE SUPPLIES	239,870 672 17,813 38,053 31,551 2,650 8,416	259,202 872 19,553 43,491 32,950 2,353 8,259	278,362 1,004 21,371 51,850 48,369 2,593 10,000	912 11,584 28,895 28,395 1,653 2,943	1,611 20,764 50,369 47,470 2,446 9,328	318,988 1,004 24,479 59,391 65,299 2,593 10,000	- 40,626 - 3,108 7,540 16,930 -	298,610 1,091 22,927 55,625 57,447 2,763 10,000	20,248 87 1,556 3,774 9,078 170 -	306,075 1,118 23,500 57,015 60,607 2,832 10,000	313,727 1,146 24,088 58,441 62,425 2,903 10,000	321,571 1,175 24,690 59,902 64,298 2,975 10,000	329,610 1,204 25,307 61,399 66,226 3,050 10,000
198 199 200 10-4710.5001 201 10-4710.5002 202 10-4710.5004 203 10-4710.5005 204 10-4710.5006 205 10-4710.5007 206 10-4720.5010 207 10-4720.5014	BUILDING SALARIES & WAGES OVERTIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES	239,870 672 17,813 38,053 31,551 2,650 8,416 548	259,202 872 19,553 43,491 32,950 2,353 8,259	278,362 1,004 21,371 51,850 48,369 2,593 10,000 1,000	912 11,584 28,895 28,395 1,653 2,943 456	1,611 20,764 50,369 47,470 2,446 9,328 624	318,988 1,004 24,479 59,391 65,299 2,593 10,000 1,000	- 40,626 - 3,108 7,540 16,930 - - -	298,610 1,091 22,927 55,625 57,447 2,763 10,000 1,000	20,248 87 1,556 3,774 9,078 170 - -	306,075 1,118 23,500 57,015 60,607 2,832 10,000 1,000	313,727 1,146 24,088 58,441 62,425 2,903 10,000 1,000	321,571 1,175 24,690 59,902 64,298 2,975 10,000 1,000	329,610 1,204 25,307 61,399 66,226 3,050 10,000 1,000
198 199 200 10-4710.5001 201 10-4710.5002 202 10-4710.5004 203 10-4710.5005 204 10-4710.5006 205 10-4710.5007 206 10-4720.5010 207 10-4720.5014 208 10-4720.5015	BUILDING SALARIES & WAGES OVERTIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS	239,870 672 17,813 38,053 31,551 2,650 8,416 548 305	259,202 872 19,553 43,491 32,950 2,353 8,259 569 -	278,362 1,004 21,371 51,850 48,369 2,593 10,000 1,000 3,000	912 11,584 28,895 28,395 1,653 2,943 456 169	1,611 20,764 50,369 47,470 2,446 9,328 624 169	318,988 1,004 24,479 59,391 65,299 2,593 10,000 1,000 3,000	- 40,626 - 3,108 7,540 16,930 - - - - -	298,610 1,091 22,927 55,625 57,447 2,763 10,000 1,000 3,000	20,248 87 1,556 3,774 9,078 170 - - - -	306,075 1,118 23,500 57,015 60,607 2,832 10,000 1,000 3,000	313,727 1,146 24,088 58,441 62,425 2,903 10,000 1,000 3,000	321,571 1,175 24,690 59,902 64,298 2,975 10,000 1,000 3,000	329,610 1,204 25,307 61,399 66,226 3,050 10,000 1,000 3,000
198 199 200 10-4710.5001 201 10-4710.5002 202 10-4710.5004 203 10-4710.5005 204 10-4710.5006 205 10-4710.5007 206 10-4720.5010 207 10-4720.5014 208 10-4720.5015 209 10-4720.5016	BUILDING SALARIES & WAGES OVERTIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL	239,870 672 17,813 38,053 31,551 2,650 8,416 548 305 5,775	259,202 872 19,553 43,491 32,950 2,353 8,259 569 - 3,259	278,362 1,004 21,371 51,850 48,369 2,593 10,000 1,000 3,000 4,100	912 11,584 28,895 28,395 1,653 2,943 456 169 1,658	1,611 20,764 50,369 47,470 2,446 9,328 624 169 3,095	318,988 1,004 24,479 59,391 65,299 2,593 10,000 1,000 3,000 3,669	- 40,626 - 3,108 7,540 16,930 - - - - - - (431)	298,610 1,091 22,927 55,625 57,447 2,763 10,000 1,000 3,000 3,600	20,248 87 1,556 3,774 9,078 170 - - - - (500)	306,075 1,118 23,500 57,015 60,607 2,832 10,000 1,000 3,000 3,600	313,727 1,146 24,088 58,441 62,425 2,903 10,000 1,000 1,000 3,000 3,600	321,571 1,175 24,690 59,902 64,298 2,975 10,000 1,000 3,000 3,600	329,610 1,204 25,307 61,399 66,226 3,050 10,000 1,000 1,000 3,000 3,600
198 199 200 10-4710.5001 201 10-4710.5002 202 10-4710.5004 203 10-4710.5005 204 10-4710.5006 205 10-4710.5007 206 10-4720.5010 207 10-4720.5014 208 10-4720.5015 209 10-4720.5016 210 10-4720.5017	BUILDING SALARIES & WAGES OVERTIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS	239,870 672 17,813 38,053 31,551 2,650 8,416 548 305 5,775 1,645	259,202 872 19,553 43,491 32,950 2,353 8,259 569 - 3,259 101 5,451	278,362 1,004 21,371 51,850 48,369 2,593 10,000 1,000 3,000 4,100 1,000	912 11,584 28,895 28,395 1,653 2,943 456 169 1,658 62	1,611 20,764 50,369 47,470 2,446 9,328 624 169 3,095 118	318,988 1,004 24,479 59,391 65,299 2,593 10,000 1,000 3,000 3,669 1,000 5,100	- 40,626 - 3,108 7,540 16,930 - - - - (431) -	298,610 1,091 22,927 55,625 57,447 2,763 10,000 1,000 3,000 3,600 1,000 5,100	20,248 87 1,556 3,774 9,078 170 - - - - (500) -	306,075 1,118 23,500 57,015 60,607 2,832 10,000 1,000 3,000 3,600 1,000	313,727 1,146 24,088 58,441 62,425 2,903 10,000 1,000 3,000 3,600 1,000	321,571 1,175 24,690 59,902 64,298 2,975 10,000 1,000 3,000 3,600 1,000 5,100	329,610 1,204 25,307 61,399 66,226 3,050 10,000 1,000 3,000 3,600 1,000 5,100
198 199 200 10-4710.5001 201 10-4710.5002 202 10-4710.5004 203 10-4710.5005 204 10-4710.5006 205 10-4710.5007 206 10-4720.5010 207 10-4720.5014 208 10-4720.5015 209 10-4720.5016 210 10-4720.5020	BUILDING SALARIES & WAGES OVERTIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE	239,870 672 17,813 38,053 31,551 2,650 8,416 548 305 5,775 1,645 4,750	259,202 872 19,553 43,491 32,950 2,353 8,259 569 - 3,259 101	278,362 1,004 21,371 51,850 48,369 2,593 10,000 1,000 3,000 4,100 1,000 5,100	912 11,584 28,895 28,395 1,653 2,943 456 169 1,658 62 3,204	1,611 20,764 50,369 47,470 2,446 9,328 624 169 3,095 118 5,918	318,988 1,004 24,479 59,391 65,299 2,593 10,000 1,000 3,000 3,669 1,000	- 40,626 - - 3,108 7,540 16,930 - - - - - (431) - -	298,610 1,091 22,927 55,625 57,447 2,763 10,000 1,000 3,000 3,600 1,000	20,248 87 1,556 3,774 9,078 170 - - - (500) - - (500) -	306,075 1,118 23,500 57,015 60,607 2,832 10,000 1,000 3,000 3,600 1,000 5,100	313,727 1,146 24,088 58,441 62,425 2,903 10,000 1,000 3,000 3,600 1,000 5,100	321,571 1,175 24,690 59,902 64,298 2,975 10,000 1,000 3,000 3,600 1,000	329,610 1,204 25,307 61,399 666,226 3,050 10,000 1,000 3,000 3,600 1,000
198 199 200 10-4710.5001 201 10-4710.5002 202 10-4710.5004 203 10-4710.5005 204 10-4710.5006 205 10-4710.5007 206 10-4720.5010 207 10-4720.5014 208 10-4720.5015 209 10-4720.5016 210 10-4720.5021 211 10-4720.5021 213 10-4720.5022	BUILDING SALARIES & WAGES OVERTIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS TELEPHONE/CABLE WATER AND SEWER	239,870 672 17,813 38,053 31,551 2,650 8,416 548 305 5,775 1,645 4,750 4,466 1,260	259,202 872 19,553 43,491 32,950 2,353 8,259 569 - 3,259 101 5,451 4,614 1,308	278,362 1,004 21,371 51,850 48,369 2,593 10,000 1,000 3,000 4,100 1,000 5,100 5,500 1,600	912 11,584 28,895 28,395 1,653 2,943 456 169 1,658 62 3,204 1,603 881	1,611 20,764 50,369 47,470 2,446 9,328 624 169 3,095 118 5,918 4,217 1,441	318,988 1,004 24,479 59,391 65,299 2,593 10,000 1,000 3,000 3,669 1,000 5,100 5,500 1,600	- 40,626 - 3,108 7,540 16,930 - - - - (431) - - - - - - - - - - - - - - - - - - -	298,610 1,091 22,927 55,625 57,447 2,763 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600	20,248 87 1,556 3,774 9,078 170 - - - (500) - - - - - - - - - - - - - - - - - -	306,075 1,118 23,500 57,015 60,607 2,832 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600	313,727 1,146 24,088 58,441 62,425 2,903 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600	321,571 1,175 24,690 59,902 64,298 2,975 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600	329,610 1,204 25,307 61,399 66,226 3,050 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600
198 199 200 10-4710.5001 201 10-4710.5002 202 10-4710.5004 203 10-4710.5005 204 10-4710.5006 205 10-4710.5006 206 10-4710.5007 206 10-4720.5010 207 10-4720.5014 208 10-4720.5015 209 10-4720.5016 210 10-4720.5021 211 10-4720.5021 213 10-4720.5022 214 10-4720.5024	BUILDING SALARIES & WAGES OVERTIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS TELEPHONE/CABLE WATER AND SEWER IT EQUP, SOFTWARE & SVCS	239,870 672 17,813 38,053 31,551 2,650 8,416 548 305 5,775 1,645 4,750 4,466 1,260 23,833	259,202 872 19,553 43,491 32,950 2,353 8,259 569 - 3,259 101 5,451 4,614 1,308 6,222	278,362 1,004 21,371 51,850 48,369 2,593 10,000 1,000 3,000 4,100 1,000 5,100 5,500 1,600	912 11,584 28,895 28,395 1,653 2,943 456 169 1,658 62 3,204 1,603 881	1,611 20,764 50,369 47,470 2,446 9,328 624 169 3,095 118 5,918 4,217 1,441 21,850	318,988 1,004 24,479 59,391 65,299 2,593 10,000 1,000 3,000 3,669 1,000 5,100 5,500 1,600	- 40,626 - 3,108 7,540 16,930 - - - (431) - - - - - - - - - - - - - - - - - - -	298,610 1,091 22,927 55,625 57,447 2,763 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600	20,248 87 1,556 3,774 9,078 170 - - - (500) - - (500) - - - - - - - - - - - -	306,075 1,118 23,500 57,015 60,607 2,832 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600	313,727 1,146 24,088 58,441 62,425 2,903 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600 35,500	321,571 1,175 24,690 59,902 64,298 2,975 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600	329,610 1,204 25,307 61,399 66,226 3,050 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600
198 199 200 10-4710.5001 201 10-4710.5002 202 10-4710.5004 203 10-4710.5005 204 10-4710.5006 205 10-4710.5006 206 10-4710.5007 206 10-4720.5010 207 10-4720.5014 208 10-4720.5015 209 10-4720.5017 211 10-4720.5021 212 10-4720.5021 213 10-4720.5024 214 10-4720.5024 215 10-4720.5025	BUILDING SALARIES & WAGES OVERTIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS TELEPHONE/CABLE WATER AND SEWER IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT	239,870 672 17,813 38,053 31,551 2,650 8,416 548 305 5,775 1,645 4,750 4,466 1,260 23,833 244	259,202 872 19,553 43,491 32,950 2,353 8,259 569 - 3,259 101 5,451 4,614 1,308 6,222 920	278,362 1,004 21,371 51,850 48,369 2,593 10,000 1,000 3,000 4,100 1,000 5,100 5,500 1,600 35,000 1,000	912 11,584 28,895 28,395 1,653 2,943 456 169 1,658 62 3,204 1,603 881 17,781	1,611 20,764 50,369 47,470 2,446 9,328 624 169 3,095 118 5,918 4,217 1,441 21,850 769	318,988 1,004 24,479 59,391 65,299 2,593 10,000 1,000 3,000 3,669 1,000 5,100 5,500 1,600 35,500 1,600	- 40,626 - 3,108 7,540 16,930 - - - - (431) - - - - - - - - - - - - - - - - - - -	298,610 1,091 22,927 55,625 57,447 2,763 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600 35,000 1,000	20,248 87 1,556 3,774 9,078 170 - - - (500) - - - - - - - - - - - - - - - - - -	306,075 1,118 23,500 57,015 60,607 2,832 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600 35,000 1,000	313,727 1,146 24,088 58,441 62,425 2,903 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600 35,000 1,000	321,571 1,175 24,690 59,902 64,298 2,975 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600 35,000 1,000	329,610 1,204 25,307 61,399 66,226 3,050 10,000 1,000 3,000 3,000 3,600 1,000 5,100 5,500 1,600
198 199 200 10-4710.5001 201 10-4710.5002 202 10-4710.5004 203 10-4710.5004 203 10-4710.5005 204 10-4710.5006 205 10-4710.5006 206 10-4720.5010 207 10-4720.5014 208 10-4720.5015 209 10-4720.5017 211 10-4720.5020 212 10-4720.5021 213 10-4720.5024 214 10-4720.5025 216 10-4720.5025	BUILDING SALARIES & WAGES OVERTIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS TELEPHONE/CABLE WATER AND SEWER IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS	239,870 672 17,813 38,053 31,551 2,650 8,416 548 305 5,775 1,645 4,750 4,466 1,260 23,833 244 6,054	259,202 872 19,553 43,491 32,950 2,353 8,259 569 - 3,259 101 5,451 4,614 1,308 6,222 920 8,838	278,362 1,004 21,371 51,850 48,369 2,593 10,000 1,000 3,000 4,100 1,000 5,100 5,500 1,600 35,000 1,000 7,500	912 11,584 28,895 28,395 1,653 2,943 456 169 1,658 62 3,204 1,603 881 17,781 - -	1,611 20,764 50,369 47,470 2,446 9,328 624 169 3,095 118 5,918 4,217 1,441 21,850 769 8,794	318,988 1,004 24,479 59,391 65,299 2,593 10,000 1,000 3,669 1,000 5,100 5,500 1,600 35,000 1,600	- 40,626 - 3,108 7,540 16,930 - - - (431) - - - - - - - - - - - - - - - - - - -	298,610 1,091 22,927 55,625 57,447 2,763 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600 35,000 1,000 7,500	20,248 87 1,556 3,774 9,078 170 - - (500) - - - - - - - - - - - - - - - - - -	306,075 1,118 23,500 57,015 60,607 2,832 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600 35,000 1,000 7,500	313,727 1,146 24,088 58,441 62,425 2,903 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600 35,000 1,000 7,500	321,571 1,175 24,690 59,902 64,298 2,975 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600 35,000 1,000 7,500	329,610 1,204 25,307 61,399 66,226 3,050 10,000 1,000 3,000 3,000 3,600 1,000 5,100 5,500 1,600 35,000 1,000 7,500
198 199 200 10-4710.5001 201 10-4710.5002 202 10-4710.5004 203 10-4710.5005 204 10-4710.5006 205 10-4710.5006 206 10-4710.5007 206 10-4720.5010 207 10-4720.5014 208 10-4720.5015 209 10-4720.5017 211 10-4720.5021 212 10-4720.5021 213 10-4720.5024 214 10-4720.5024 215 10-4720.5025	BUILDING SALARIES & WAGES OVERTIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKERS COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS TELEPHONE/CABLE WATER AND SEWER IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS MACHINE/EQUIPMENT REPAIR	239,870 672 17,813 38,053 31,551 2,650 8,416 548 305 5,775 1,645 4,750 4,466 1,260 23,833 244	259,202 872 19,553 43,491 32,950 2,353 8,259 569 - 3,259 101 5,451 4,614 1,308 6,222 920	278,362 1,004 21,371 51,850 48,369 2,593 10,000 1,000 3,000 4,100 1,000 5,100 5,500 1,600 35,000 1,000	912 11,584 28,895 28,395 1,653 2,943 456 169 1,658 62 3,204 1,603 881 17,781	1,611 20,764 50,369 47,470 2,446 9,328 624 169 3,095 118 5,918 4,217 1,441 21,850 769	318,988 1,004 24,479 59,391 65,299 2,593 10,000 1,000 3,000 3,669 1,000 5,100 5,500 1,600 35,500 1,600	- 40,626 - 3,108 7,540 16,930 - - - - (431) - - - - - - - - - - - - - - - - - - -	298,610 1,091 22,927 55,625 57,447 2,763 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600 35,000 1,000	20,248 87 1,556 3,774 9,078 170 - - - (500) - - - - - - - - - - - - - - - - - -	306,075 1,118 23,500 57,015 60,607 2,832 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600 35,000 1,000	313,727 1,146 24,088 58,441 62,425 2,903 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600 35,000 1,000	321,571 1,175 24,690 59,902 64,298 2,975 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600 35,000 1,000	329,610 1,204 25,307 61,399 66,226 3,050 10,000 1,000 3,000 3,600 1,000 5,100 5,500 1,600 35,000 1,000

	Y	Z
1	LFUND	
2		NOTES
	IT EQUP, 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)
181	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed. Includes additional provision for Stormwater manager and the jet vac trailer.
182	MAINT & SERVICE CONTRACTS	Includes monthly janitorial service and pest control.
183	MACHINE/EQUIPMENT REPAIR	
184	UNIFORMS	Weekly uniform service + \$150/yr per employee for steel-toed boots (boot cost increased from \$100 to \$150). Increased for more frequent uniform replacement.
185	CLEANING/SANITARY SUPPLY	
186	MEDICAL AND LAB	Cintas First Aid
187	STREET SIGNS	Covers island wide street name signs only as needed.
188	INSURANCE	Forecast 2% annual increase each year. Includes underground storage tank insurance on (2) fuel tanks.
189	RENT AND LEASES	Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account. FY24 includes unexpected rental of CAT loader and mini excavator.
190	EMPLOYEE TRAINING	
191	PROFESSIONAL SERVICES	DHEC and UST testing. Using Crompco for all 3 sites (Public Works, Marina and PSB). Includes annual testing and additional compliance monitoring. Increase based a
192	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 conducted.
193	CONTRACTED SERVICES	Covers annual shred day service
194	MISC. & CONTINGENCY EXP	
195	GARBAGE CART PROCUREMENT	Includes first phase of replacement carts as part of side loader transition. New carts are sold for \$75
196		
197		
198		
-	BUILDING	
200	SALARIES & WAGES	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
201	OVERTIME WAGES	Forecast increase is 2.5% per year
	FICA EXPENSE	FICA rate is 7.65%
203	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
204		Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. Also includes a City of IOP specific experience modifier increase of ?% (load factor ?)
204	GROUP HEALTH INSURANCE	effective 1/1/25.
205 206	WORKMEN'S COMPENSATION PRINT AND OFFICE SUPPLIES	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
206	MEMBERSHIP AND DUES	
207	MEMBERSHIP AND DOES MEETINGS AND SEMINARS	Increased budget for meetings and conferences for new Zoning Administrator
	VEHICLE, FUEL & OIL	FY25 budget based on recent 12 months usage and an estimated \$3.449/gallon cost for marine-grade unleaded and \$3.649/gallon cost for diesel fuel.
	VEHICLE MAINTENANCE	ירבי שמקרי שמכת הרכיבות דב ווהותוה מהמצב מות מו בזנווומנכת לה. אלא מוהור נסגרוהו וומוווב-צומתב מוופמתבת מות לה. האלא מוהור נסגרוהו מופצו ומצו.
	ELECTRIC AND GAS	
-	TELEPHONE/CABLE	
213	WATER AND SEWER	Incle Building Don't time keeping (1k) BS8.4 husiness license maint (Ek) Coething CIS software subscription (2k) provision for new permitting 8 licensing software
24.4		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.
	IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT	
215	MAINT & SERVICE CONTRACTS	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account Includes provision for janitorial service, pest control, HVAC maintenance, etc.
210	MAINT & SERVICE CONTRACTS MACHINE/EQUIPMENT REPAIR	ווינומנים אוסיוזוטו זטו זמוונטוומו זפו יונים, אפז נטוונטו, וויאכ וומוונפוזמונים, פננ.
	UNIFORMS	
210		

A	В	1	М	N	0	P	Q	R	S	т	U	V	W	Х
1 Draft 1	6	L	IVI	IN	0	F	Q	N	5	1	0		ISLE OF PAL	
2 GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
219 10-4720.5044	CLEANING/SANITARY SUPPLY	414	321	500	-	-	500	-	500	-	500	500	500	500
220 10-4720.5049	MEDICAL AND LAB	497	203	100	140	248	140	40	100	-	100	100	100	100
221 10-4720.5062	INSURANCE	9,311	10,839	12,000	12,433	17,880	13,361	1,361	17,300	5,300	17,646	17,999	18,359	18,726
222 10-4720.5063	RENT AND LEASES	842	726	1,500	98	397	1,500	-	1,500	-	1,500	1,500	1,500	1,500
223 10-4720.5064	EMPLOYEE TRAINING	999	1,426	2,000	1,277	2,543	2,000	-	2,000	-	2,000	2,000	2,000	2,000
					,	,	,		,			,	,	,
224 10-4720.5065	PROFESSIONAL SERVICES	23,841	37,300	14,300	3,833	7,667	14,300	-	10,300	(4,000)	10,300	10,300	10,300	10,300
225 10-4720.5066	TEMPORARY LABOR	19,135	-	4,000	-	-	1,000	(3,000)	4,000	-	4,000	4,000	4,000	4,000
226 10-4720.5079	MISC. & CONTINGENCY EXP	423	308	500	705	939	705	205	500	-	500	500	500	500
227 10-4720.5085	CAPITAL OUTLAY	-	181,012	-		_	42,000	42,000	42,000	42,000	42,000	42,000	-	-
228	SUBTOTAL BUILDING	443,799	630,527	514,250	277,303	485,008	622,129	107,879	591,963	77,713	604,994	616,929	587,169	599,723
229	% Increase/(Decrease) from Prior Yea	7%	42%	24%			21%		15%		2%	2%	-5%	2%
231	RECREATION							_						
232 10-4810.5001	SALARIES & WAGES	445,839	377,840	390,435	191,775	326,136	402,727	12,292	420,674	30,239	431,191	441,971	453,020	464,345
233 10-4810.5002	OVERTIME WAGES	4,377	1,971	9,293	956	1,598	9,293		10,087	794	10,339	10,597	10,862	11,134
234 10-4810.5003	PART-TIME WAGES	130,980	211,364	235,000	104,836	262,772	235,000	-	235,000	-	235,000	235,000	235,000	235,000
235 10-4810.5004	FICA EXPENSE	43,928	44,674	48,557	22,560	44,732	49,497	940	50,931	2,374	51,755	52,599	53,464	54,352
236 10-4810.5005	RETIREMENT EXPENSE	66,280	67,387	75,515	36,072	72,134	76,388	874	81,274	5,760	81,948	83,997	86,097	88,249
		· · ·			· · ·	· · ·	· · ·		· · · · ·		· · · · ·	· · · ·		
237 10-4810.5006	GROUP HEALTH INSURANCE	54,656	53,439	71,125	31,341	57,752	71,125	-	74,801	3,676	78,915	81,282	83,721	86,233
238 10-4810.5007	WORKERS COMPENSATION	14,012	15,280	17,923	15,006	21,418	17,923	-	18,796	873	19,265	19,747	20,241	20,747
240 10-4820.5010	PRINT AND OFFICE SUPPLIES	10,910	9,684	12,000	8,072	11,251	12,000	-	13,000	1,000	13,000	13,000	13,000	13,000
241 10-4820.5014	MEMBERSHIP AND DUES	1,499	1,081	1,600	366	1,152	1,600	-	1,600	-	1,600	1,600	1,600	1,600
242 10-4820.5015	MEETINGS AND SEMINARS	412	1,692	2,000	1,971	2,811	2,000	-	3,000	1,000	3,000	3,000	3,000	3,000
243 10-4820.5016	VEHICLE, FUEL & OIL	3,012	3,661	7,000	2,242	4,277	5,277	(1,723)	5,300	(1,700)	5,300	5,300	5,300	5,300
244 10-4820.5017	VEHICLE MAINTENANCE	1,281	2,501	2,000	410	2,547	2,000	-	2,000	-	2,000	2,000	2,000	2,000
245 10-4820.5020	ELECTRIC AND GAS	32,328	33,136	35,000	17,892	32,617	35,000	-	35,000	-	35,000	35,000	35,000	35,000
246 10-4820.5021	TELEPHONE/CABLE	10,574	10,917	13,000	4,485	10,256	13,000	-	11,000	(2,000)	11,000	11,000	11,000	11,000
247 10-4820.5022	WATER AND SEWER	5,115	3,904	5,000	2,506	4,116	5,000	-	5,000	-	5,000	5,000	5,000	5,000
						<u> </u>				(= 000)				
248 10-4820.5024	IT EQUP, SOFTWARE & SVCS	24,367	23,440	30,000	1,477	20,635	30,000	-	25,000	(5,000)	25,000	25,000	25,000	25,000
	NON-CAPITAL TOOLS & EQUIPMENT	1,910	1,559	2,000	2,006	2,987	2,100	100	2,000	-	2,000	2,000	2,000	2,000
250 10-4820.5026		42,890	37,775	45,000	21,910	35,446	45,000	-	45,000	-	45,000	45,000	45,000	45,000
251 10-4820.5027		3,438	1,581	2,500	547	1,342	2,500	-	2,500	-	2,500	2,500	2,500	2,500
252 10-4820.5041 253 10-4820.5044	UNIFORMS CLEANING/SANITARY SUPPLY	332	1,646	1,950	625	625	1,950	-	1,950	-	1,950	1,950	1,950	1,950
254 10-4820.5049	MEDICAL AND LAB	5,886	6,652 685	8,000	3,527 314	6,964 791	8,000	-	8,000	-	8,000	8,000	8,000	8,000
255 10-4820.5062	INSURANCE	1,342 43,326	52,675	1,000 60,000	65,110	93,343	1,000 69,596	- 9,596	1,000 75,400	- 15,400	1,000 76,908	1,000 78,446	1,000 80,015	1,000 81,615
256 10-4820.5063	RENT AND LEASES	1,944	1,459	2,500	873	1,652	2,500	-	2,500	-	2,500	2,500	2,500	2,500
257 10-4820.5064		1,387	1,311	2,500	954	954	2,500	-	2,500	-	2,000	2,000	2,000	2,000
258 10-4820.5065	PROFESSIONAL SERVICES	-	-	120	-	-	120	-	120	-	120	120	120	120
259 10-4820.5066	TEMPORARY LABOR	1,859	-	2,000	-	-	2,000	-	2,000	-	2,000	2,000	2,000	2,000

	Y	Z
1	L FUND	
		NOTES
2		
	CLEANING/SANITARY SUPPLY	
220	MEDICAL AND LAB	
221	INSURANCE	
222	RENT AND LEASES	Copier rental. Timeclock rental moved to IT account
223	EMPLOYEE TRAINING	
224	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)
225	TEMPORARY LABOR	Added \$4,000 for occasional office help.
226	MISC. & CONTINGENCY EXP	
227		Rentalscape SBITA as defined in GASB 96. FY24 forecast, FY25 budget and future forecast based on Veris Maturity Analysis Schedule.
228		
229		
	RECREATION	
-	SALARIES & WAGES	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
	OVERTIME WAGES	Forecast increase is 2.5% per year
	PART-TIME WAGES	Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation. Increased PT hourly rate.
	FICA EXPENSE	FICA rate is 7.65%
_	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
200		Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. Also includes a City of IOP specific experience modifier increase of ?% (load factor ?)
237	GROUP HEALTH INSURANCE	effective 1/1/25.
	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
240	PRINT AND OFFICE SUPPLIES	Increased based on actual (activity guide and additional cost of color printer \$1K)
	MEMBERSHIP AND DUES	
242	MEETINGS AND SEMINARS	Increased based on more staff attending conferences and CE
243	VEHICLE, FUEL & OIL	FY25 budget based on recent 12 months usage and an estimated \$3.449/gallon cost for marine-grade unleaded and \$3.649/gallon cost for diesel fuel.
244	VEHICLE MAINTENANCE	
245	ELECTRIC AND GAS	Increased based on actual
246	TELEPHONE/CABLE	
247	WATER AND SEWER	
		Incls Rec Dept timekeeping (3k), Rec Trac software w/ online registration, scheduling & communications modules (15k), hardware replacements (6k) and misc
	IT EQUP, SOFTWARE & SVCS	provision (.5k)
	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
	MAINT & SERVICE CONTRACTS	
	MACHINE/EQUIPMENT REPAIR	
	UNIFORMS	
	CLEANING/SANITARY SUPPLY	
254	MEDICAL AND LAB	First Aid supplies
	INSURANCE	Forecast 2% annual increase each year
	RENT AND LEASES	Includes color copier rental and year round portable toilets
_	EMPLOYEE TRAINING	
	PROFESSIONAL SERVICES	Annual backflow tests
259	TEMPORARY LABOR	Added budget to address temporary staffing needs

	Α	В	1	М	N	0	Р	Q	R	S	т	U	V	W	х
1	Draft 1	<u>_</u>	-			U	•	٩٩	N N	3	•	0		ISLE OF PAL	
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
260	10-4820.5079	MISC. & CONTINGENCY EXP	3,295	1,741	3,500	1,401	1,914	3,500	-	3,500	-	3,500	3,500	3,500	3,500
261	10-4830.5088	5 & UNDER GROUPS	658	719	750	188	599	750		1,000	250	1,000	1,000	1,000	1,000
262	10-4830.5091	PROGRAMS	3,286	3,350	5,000	4,643	7,027	5,000	-	5,000	-	5,000	5,000	5,000	5,000
263	10-4830.5092	SPECIAL ACTIVITIES/EVENTS	25,211	19,258	24,500	10,071	20,495	24,500		24,500		24,500	24,500	24,500	24,500
264	10-4830.5093	SUMMER CAMPS	10,783	10,441	15,500	3,765	11,618	15,500	-	15,500	-	14,500	14,500	14,500	14,500
265	10-4830.5095	THEME ACTIVITIES	1,910	1,950	3,500	3,100	3,100	3,500	-	14,000	10,500	5,000	5,000	5,000	5,000
267	10-4830.5097	ADULT SPORTS	12,730	12,989	14,000	3,243	11,262	14,000	-	15,000	1,000	15,000	15,000	15,000	15,000
268	10-4830.5098	YOUTH SPORTS	34,898	35,149	36,000	9,159	32,812	36,000	-	37,000	1,000	37,000	37,000	37,000	37,000
269	10-4830.5099	KEENAGERS	3,556	2,376	4,000	2,218	3,170	4,000	-	4,500	500	4,500	4,500	4,500	4,500
270		SUBTOTAL RECREATION	1,050,210	1,055,285	1,189,767	575,621	1,112,307	1,211,846	22,079	1,255,432	65,665	1,263,291	1,281,609	1,300,390	1,319,644
271		% Increase/(Decrease) from Prior Yea	11%	0%	25%			2%		6%		1%	1%	1%	1%
272									-		-				
273		COURT							-						
274	10-4910.5001	SALARIES & WAGES	76,305	85,922	80,652	40,688	81,647	85,445	4,793	85,475	4,823	87,612	89,803	92,048	94,349
275	10-4910.5002	OVERTIME WAGES	9,817	9,153	1,836	1,796	6,542	3,592	1,756	1,950	114	1,999	2,049	2,100	2,153
276	10-4910.5003	PART-TIME WAGES	15,041	15,041	24,000	7,335	15,000	24,000	-	28,800	4,800	24,000	24,000	24,000	24,000
277	10-4910.5004	FICA EXPENSE	7,705	8,428	8,146	3,816	7,899	8,647	501	8,891	745	8,691	8,863	9,038	9,218
278	10-4910.5005	RETIREMENT EXPENSE	15,837	18,137	19,764	9,258	18,551	19,764	-	21,571	1,807	21,086	21,502	21,928	22,365
279	10-4910.5006	GROUP HEALTH INSURANCE	6,629	6,998	7,864	3,680	7,361	7,864	-	27,754	19,890	29,281	30,159	31,064	31,996
280	10-4910.5007	WORKERS COMPENSATION	210	234	298	210	316	298	-	325	27	333	342	350	359
281	10-4920.5010	PRINT AND OFFICE SUPPLIES	3,555	1,779	4,000	483	1,371	4,000	-	1,500	(2,500)	1,500	1,500	1,500	1,500
282	10-4920.5014	MEMBERSHIP AND DUES	83	69	150	(34)	34	150	-	50	(100)	50	50	50	50
283	10-4920.5015	MEETINGS AND SEMINARS	150	400	700	240	465	700	-	2,000	1,300	2,000	2,000	2,000	2,000
284	10-4920.5021 10-4920.5024	TELEPHONE/CABLE IT EQUP, SOFTWARE & SVCS	3,541	3,633	4,000	1,447	3,363	4,000	-	4,000	-	4,000	4,000	4,000	4,000
285 286	10-4920.5024	NON-CAPITAL TOOLS & EQUIPMENT	2,800 191	- 109	1,000 800	-	-	1,000 800	-	1,000 500	(300)	1,000 500	1,000 500	1,000 500	1,000 500
280	10-4920.5025	MAINT & SERVICE CONTRACTS	-	-	3,850			3,850		-	(3,850)	-	-		- 500
289	10-4920.5062	INSURANCE	682	976	1,500	1,257	1,859	1,500	-	1,500	-	1,530	1,561	1,592	1,624
290	10-4920.5062	EMPLOYEE TRAINING	645	1,346	1,500	-	1,150	1,500	_	-	(1,500)	-	-	-	-
291	10-4920.5065	PROFESSIONAL SERVICES	168,750	241,153	170,000	108,224	217,534	170,000	-	200,000	30,000	200,000	200,000	200,000	200,000
292	10-4920.5079	MISC. & CONTINGENCY EXP	635	(237)	850	(22)	(318)	850	-	850	-	850	850	850	850
		SUBTOTAL COURT	312,575	393,142	330,911	178,379	362,775	337,960	7,050	386,168	55,257	384,433	388,177	392,020	395,963
293 294 295		% Increase/(Decrease) from Prior Yea	25%	26%	32%			2%		17%		0%	1%	1%	1%
296		BEACH SERVICE OFFICERS (BS	-						-		-				
_	10-5710.5002	OVERTIME WAGES	2,894	2,522	2,000	3,101	4,683	-	(2,000)	1,500	(500)	2,000	2,000	2,000	2,000
	10-5710.5003	PART-TIME WAGES	82,354	82,111	125,000	70,680	120,127	125,000	-	29,480	(95,520)	125,000	125,000	125,000	125,000
299	10-5710.5004	FICA EXPENSE	6,522	6,478	9,716	5,644	9,548	9,716	-	2,370	(7,346)	9,716	9,716	9,716	9,716
301	10-5710.5006	GROUP HEALTH INSURANCE	-	-	-	-	-	-		-	-	-	-		-
302	10-5710.5007	WORKERS COMPENSATION	5,035	4,704	1,920	2,498	4,426	2,498	578	2,343	423	1,920	1,920	1,920	1,920

1 L FUND	
2	NOTES
2 3	
260 MISC. & CONTINGENCY EXP	
261 5 & UNDER GROUPS	Increased to include additional toddlers programming
262 PROGRAMS	Supplies for all youth and adult programming and classes
263 SPECIAL ACTIVITES/EVENTS	Includes Doggie Day, Halloween, Ghostly TideTales
264 SUMMER CAMPS	
265 THEME ACTIVITIES	Includes Farmers Market and Book Walk (\$9k), increased for more community offerings.
267 ADULT SPORTS	Increased official/umpires's rates and cost athletic equipment
268 YOUTH SPORTS	Increased official/umpires's rates and cost athletic equipment
269 KEENAGERS	Increased to supplement lunch offerings
270	
271	
272	
273 COURT	
274 SALARIES & WAGES	FY25 Budget 3% merit pool for adjustments effective 1/1/2025. Long-term forecasts include an annual 2.5% merit pool.
275 OVERTIME WAGES	Forecast increase is 2.5% per year
276 PART-TIME SALARIES	Includes \$1500 for fill-in Judge if needed. FY25 includes provision for one additional court per month.
277 FICA EXPENSE	FICA rate is 7.65%
278 RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. Also includes a City of IOP specific experience modifier increase of ?% (load factor ?) effective 1/1/25.
280 WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
281 PRINT AND OFFICE SUPPLIES	
282 MEMBERSHIP AND DUES	Includes membership to MASC
283 MEETINGS AND SEMINARS	Includes conferences to SCJA and MASC
284 TELEPHONE/CABLE	Phone and internet service
285 IT EQUP, SOFTWARE & SVCS	Incls provision for Court jury selection software (.5k) and misc provision (.5k) LawTrac court software included in Police.
NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed
287 MAINT & SERVICE CONTRACTS	
290 EMPLOYEE TRAINING 291 PROFESSIONAL SERVICES	Includes most legal face for the City and Court sequrity. Increased based on actual
291 PROFESSIONAL SERVICES 292 MISC. & CONTINGENCY	Includes most legal fees for the City and Court security. Increased based on actual.
292 MISC. & CONTINGENCY 293	Includes jury duty payments
293	
294	
296 BEACH SERVICE OFFICERS (B	SOs)
297 OVERTIME WAGES	
298 PART-TIME WAGES	Increased PT hourly rate. All BSO and Parking Attendant wages and fringes are covered with transfers in from Tourism Funds
299 FICA EXPENSE	FICA rate is 7.65%
	Current PEBA rates & dependent elections plus 11.8% increase on 1/1/25. Also includes a City of IOP specific experience modifier increase of ?% (load factor ?)
301 GROUP HEALTH INSURANCE	effective 1/1/25.
	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
302 WORKERS COMPENSATION	a lower rate.

	A	В	L	М	Ν	0	Р	Q	R	S	Т	U	V	W	Х
1	Draft 1		·		·		·					·	CITY OF	ISLE OF PAL	୬ିS GENERA
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
303		SUBTOTAL BEACH SERVICE OFFICERS	97,049	95,816	138,636	81,922	138,784	137,213	(1,423)	35,693	(102,942)	138,636	138,636	138,636	138,636
304		% Increase/(Decrease) from Prior Yea	10%	-1%	57%			-1%		-74%		288%			
305		L FUND EXPENDITURES	12,019,226	14,088,704	14,412,821	7,006,182	14,129,027	14,857,304	444,483	15,906,841	1,494,020	16,332,296	16,543,221	16,725,412	16,581,964
307		% Increase/(Decrease) from Prior Yea	8%	17%	30%		<u> </u>	3%		10%	<u> </u>	3%	1%	1%	-1%
308															
309	NET INCOMI	E BEFORE TRANSFERS	2,944,511	1,641,296	(470,786)	(3,260,606)	1,089,068	30,718	501,504	(1,216,452)	(745,666)	(1,582,203)	(1,648,880)	(1,684,827)	(1,393,106)
310															
312	10-3900.4901	OPERATING TRANSFERS IN	1,031,462	1,242,166	1,515,634	17,693	1,246,715	1,515,634	-	2,451,740	936,106	2,541,602	2,634,018	2,730,131	2,830,089
313	10-3900.5901	OPERATING TRANSFERS OUT	(3,624,164)	(2,574,397)	(1,044,848)	-	(2,574,397)	(1,044,848)	-	(1,235,288)	(190,440)	(959,399)	(985,138)	(1,045,304)	(1,436,983)
314		NET TRANSFERS IN/(OUT)	(2,592,702)	(1,332,231)	470,786	17,693	(1,327,682)	470,786	-	1,216,452	745,666	1,582,203	1,648,880	1,684,827	1,393,106
316		AFTER TRANSFERS	351,809	309,066	(0)	(3,242,913)	(238,613)	501,504	501,504	0	0	-	-	(0)	-
318	ENDING FUN	ID BALANCE	4,243,856	4,552,921	4,552,921	1,310,009	1,071,395	5,054,425	1,572,899	5,054,426	1,572,900	5,054,426	5,054,426	5,054,426	5,054,426

	Υ	Z
1	. FUND	
		NOTES
2		
2		
303		
304 305		
306		
307 308		
309		
310		
312	OPERATING TRANSFERS IN	Incls transfers in from Tourism funds for BSOs and Marina Parking Attendant (\$35.6K), 7 Police Officers (\$710.5k), Victims Advocate (\$3k), Police summer OT (\$20k), 8 Firefighters and 50% of Fire Inspector (\$809.4k), 3 Paramedics (\$313.3k), 50% of Public Wks fuel (\$47.5k) & temps (\$124k), Front Beach restroom attendant (\$28.3k) and Public Relations/Media Coordinator (\$39.7k from CVB 30% Funds) 2 CDL Drivers (\$166.3K), 1 Code Enforcement Officer (\$79k) and STR Coordinator (\$75k)
313	OPERATING TRANSFERS OUT	Transfers Out to Capital Projects Fund. (Will adjust as needed to cover GF expenses)
314		
316 317		
318		

	A	В	L	М	Ν	0	Р	Q	R	S	Т	U	V	W	Х
1	Draft 1		•										CITY OF ISL	E OF PALMS	CAPITAL P
	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/23 (6 MOS)	12 Months Jan-Dec 2023	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
5			CAPITAL PRO	OJECTS FUI		S			-		-				
8	20-3450.4111	GRANT INCOME	6,351	10,442	2,833,100	43,518	43,518	1,422,600	(1,410,500)	1,410,500	(1,422,600)	-	-	-	-
9	20-3500.4501	MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
10	20-3500.4504	SALE OF ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-
11		INTEREST INCOME	30,858	461,206	265,000	356,726	667,093	637,654	372,654	637,654	372,654	318,827	318,827	318,827	318,827
12		BOND PROCEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-
13	20-3860.5805	MUNICIPAL LEASE PROCEEDS	1,556,639	-	-	-	-	-	-	-	-	-	-	-	-
14		TOTAL CAPITAL PROJ REVENUES (N	1	471,648	3,098,100	400,244	710,611	2,060,254	(1,037,846)	2,048,154	(1,049,946)	318,827	318,827	318,827	318,827
15		% Increase/(Decrease) from Prior Y	-56%	-70%	94%			-33%		-34%		-84%			
16									-						
17		GENERAL GOVERMENT													
18	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
19	20-4140.5024	IT EQUP, SOFTWARE & SVCS	38,083	22,788	-	-	687	-	-	39,600	39,600	-	-	-	-
20	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,668	-	2,000	-	-	2,000	-	2,000	-	2,000	2,000	2,000	2,000
21	20-4140.5026	MAINT & SERVICE CONTRACTS	3,972	1,109	13,692	-	142	13,692	-	14,472	780	14,472	14,472	14,472	14,472
22	20-4140.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
23	20-4140.5085	CAPITAL OUTLAY	-	6,261	1,522,000	10,502	16,763	1,522,000	-	991,867	(530,133)	666,667	30,000	20,000	50,000
24		SUBTOTAL GENERAL GOVT	44,722	30,158	1,537,692	10,502	17,592	1,537,692	-	1,047,939	(489,753)	683,139	46,472	36,472	66,472
25		% Increase/(Decrease) from Prior Y	2%	-33%	3338%					-32%		-35%	-93%	-22%	82%
26															
27		POLICE													
28	20-4440.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-
29	20-4440.5024	IT EQUP, SOFTWARE & SVCS	-	-	49,000	-	-	49,000	-	-	(49,000)	-	-	-	-
30	20-4440.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,929	2,755	-	-	-	-	-	-	-	-	-	-	-
31	20-4440.5026	MAINT & SERVICE CONTRACTS	7,804	12,164	62,500	6,403	11,796	62,500	_	62,500	_	92,500	125,000	125,000	165,000
	20-4440.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-	-	-
	20-4440.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-
	20-4440.5085	CAPITAL OUTLAY	83,757	142,791	52,000	66,156	197,874	66,156	14,156	86,250	34,250	80,500	172,000	345,500	142,000
35		SUBTOTAL POLICE	93,490	157,709	163,500	72,559	209,669	177,656	14,156	148,750	(14,750)	173,000	297,000	470,500	307,000
36 37		% Increase/(Decrease) from Prior Y		69%	75%			9%		-9%		16%	-	58%	-35%
37		· · ·													

	Y	Z
1	ROJECTS FUND	
2		NOTES
5		CAPITAL PROJECTS FUND REVENUES
8	GRANT INCOME	FY25 incls a FEMA flood mitigation grant for an island residence (\$325.2k) and recognizes 50% of the \$2,170,600 Federal ARP grant. \$1.085 million (50% of total ARP award) was transferred in FY24 to the Marina for construction of the public dock while the remaining 50% will be used for the Waterway Blvd multi-use path . FY25 also incls \$37.5k for physical agility testing equipment in the Fire Dept.
9	MISCELLANEOUS REVENUE	
10	SALE OF ASSETS	
11	INTEREST INCOME	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 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 EQUP, SOFTWARE & SVCS	FY25 includes new telephone system for City Hall (\$30K)and replacement of tablets for City Council (\$9.6K)
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	FY25 incls FEMA flood mitigation proj for island residence (\$325,200) is the second half of the project. (The entire project will be offset with grants), 1/3 of the planning and construction of City Hall repairs/renovation (\$667k). Forecast periods = 100% of Gen Govt capital needs per the 10-yr plan.
24		
25		
26		
27	POLICE	
28	VEHICLE MAINTENANCE	
	IT EQUP, SOFTWARE & SVCS	Replace/reconfigure Police Dept servers per VC3 recommendation
30	NON-CAPITAL TOOLS & EQUIPMENT	
		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
	MAINT & SERVICE CONTRACTS	Department
32	UNIFORMS	
33	CONSTRUCTION IN PROGRESS	
34	CAPITAL OUTLAY	FY25 incls 1 patrol SUV (\$55K) & 1/2 of PD share for access contol system (\$31,250). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.
35		
36		
37		

	Α	В	L	М	N	0	Р	Q	R	S	Т	U	V	W	Х
1	Draft 1		1					-					CITY OF ISL	E OF PALMS	S CAPITAL P
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/23 (6 MOS)	12 Months Jan-Dec 2023	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
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	24,713	13,078	-	20,674	13,896	20,674	20,674	-	-	12,500	12,500	12,500	12,500
43	20-4540.5026	MAINT & SERVICE CONTRACTS	3,463	34,160	124,620	18,172	37,125	124,620	-	222,160	97,540	158,160	286,321	286,321	286,321
44	20-4540.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-
45	20-4540.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
46	20-4540.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-
47	20-4540.5085	CAPITAL OUTLAY	1,479,680	173,862	206,000	57,236	176,156	206,000	-	56,250	(149,750)	1,305,000	65,500	933,500	77,000
48		SUBTOTAL FIRE	1,507,856	221,100	330,620	96,082	227,178	351,294	20,674	278,410	(52,210)	1,475,660	364,321	1,232,321	375,821
49		% Increase/(Decrease) from Prior Y	-3%	-85%	-78%			6%		-16%		430%	-75%	238%	-70%
50															
51		PUBLIC WORKS													
52	20-4640.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-
53	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	-	-	-	-	-	-	-	-
54	20-4640.5026	MAINT & SERVICE CONTRACTS	10,420	14,833	16,121	440	15,007	16,121	-	17,040	919	17,040	34,081	34,081	34,081
55	20-4640.5063	RENT AND LEASES	-	-	15,000	1,286	1,286	15,000	-	-	(15,000)	-	-	-	-
56	20-4640.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
57	20-4640.5084	CIP PHASE 3 DRAINAGE	586,821	848,666	1,331,000	621,197	1,212,727	1,331,000	-	250,000	(1,081,000)	-	-	-	-
58	20-4640.5085	CAPITAL OUTLAY	5,039	23,536	685,000	-	8,536	685,000	-	70,000	(615,000)	563,500	118,500	251,000	19,000
59	20-4640.5086	DRAINAGE	82,769	58,229	1,100,000	24,691	68,411	1,100,000	-	1,030,000	(70,000)	350,000	350,000	350,000	350,000
60		SUBTOTAL PUBLIC WORKS	685,050	945,263	3,147,121	647,615	1,305,967	3,147,121	-		(1,780,081)	930,540	502,581	635,081	403,081
61		% Increase/(Decrease) from Prior Y	179%	38%	359%					-57%		-32%	-46%	26%	-37%
62															
63		BUILDING													
64	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	1,325	-	2,618	2,618	2,618	2,618	-	-	-	-	-	-
	20-4740.5026	MAINT & SERVICE CONTRACTS	3,541	591	13,692	-	-	13,692	-	14,472	780	14,472	14,472	14,472	14,472
66	20-4740.5085	CAPITAL OUTLAY	-	-	10,000	-	-	10,000	-	-	(10,000)	38,000	-	-	-

	Y	Z
1	ROJECTS FUND	
2		NOTES
38	FIRE	
39	DEBT SERVICE - PRINCIPAL	
40	DEBT SERVICE - INTEREST	
41	VEHICLE MAINTENANCE	
42	NON-CAPITAL TOOLS & EQUIPMENT	T FY24 included unbudgeted purchase of Body Armor for Firefighters
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+. FY25 includes elevation repair for
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	FY25 includes Jaws of Life equipment -City's portion -5% (\$6K), equipment for accident extrications (\$10K), Door access controls at PSB (\$31,250) and two portable deck guns (\$9K). Forecast periods = 50% of annual Fire Dept expenses per the 10-year cap plan.
48		
49		
50		
51	PUBLIC WORKS	
52	VEHICLE MAINTENANCE	
53	NON-CAPITAL TOOLS & EQUIPMENT	Γ
54	MAINT & SERVICE CONTRACTS	Provision for facilities maintenance = 1% (FY25-FY26) or 2% (FY27+) of insured building value including wash station.
55	RENT AND LEASES	
56	PROFESSIONAL SERVICES	
57	CIP PHASE 3 DRAINAGE	Drainage improvement on Palm Blvd between 38th and 41st. Funded by \$1.1M ARP & \$1M state budget allocation (Moved from FY24 to FY26 & \$1M to \$2.1M. FY25 \$250K and FY26 \$1,850M)
58	CAPITAL OUTLAY	FY25 includes purchase of mini excavator (\$50K), fuel dispenser (\$20K). 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 62% of the Waterway Blvd multi-use path elevation project (\$930k).
60		
61		
62		
63	BUILDING	
64	NON-CAPITAL TOOLS & EQUIPMENT	Г
		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
65	MAINT & SERVICE CONTRACTS	Gen Govt/Building
66	CAPITAL OUTLAY	FY25 includes \$10k for HVAC replacements if needed. Forecast periods = 100% of Building Dept needs per the 10-yr plan.

	А	В	L	М	Ν	0	Р	Q	R	S	Т	U	V	W	Х
1	Draft 1										1		CITY OF ISL	E OF PALM	S CAPITAL P
2	GL Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/23 (6 MOS)	12 Months Jan-Dec 2023	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
67		SUBTOTAL BUILDING	3,541	1,916	23,692	2,618	2,618	26,310	2,618	14,472	(9,220)	52,472	14,472	14,472	14,472
68		% Increase/(Decrease) from Prior Ye	ear		569%			11%		-39%		263%	-72%		
69									-						
70		RECREATION							-						
71	20-4840.5024	IT EQUP, SOFTWARE & SVCS	-	13,027	37,000	-	-	37,000	-	18,500	(18,500)	-	-	-	-
72	20-4840.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	7,500	-	(5,026)	7,500	-	7,500	-	7,500	7,500	7,500	7,500
73	20-4840.5026	MAINT & SERVICE CONTRACTS	34,712	24,070	42,855	19,796	29,183	42,855	-	116,019	73,164	96,019	88,025	88,025	88,025
74	20-4840.5085	CAPITAL OUTLAY	49,192	162,001	135,000	51,588	160,749	135,000	-	213,667	78,667	192,500	574,500	44,000	1,917,500
75		SUBTOTAL RECREATION	83,904	199,098	222,355	71,384	184,907	222,355	-	355,686	133,331	296,019	670,025	139,525	2,013,025
76		% Increase/(Decrease) from Prior Y	-4%	137%	165%					60%		-17%	126%	-79%	1343%
77 78									-		-				
78	TOTAL CAPITAL	PROJECTS FUND EXPENDITURES	2,418,562	1,555,244	5,424,980	900,759	1,947,931	5,462,428	37,448	3,212,298	(2,212,682)	3,610,831	1,894,871	2,528,371	3,179,871
80		% Increase/(Decrease) from Prior Y	-25%	-36%	124%	,	_,,	1%	01,110	-41%	(_))	12%	-48%	33%	26%
81															
82	NET INCOME	BEFORE TRANSFERS	(824,715)	(1,083,596)	(2,326,880)	(500,515)	(1,237,320)	(3,402,174)	(1,075,294)	(1,164,144)	1,162,736	(3,292,004)	(1,576,044)	(2,209,544)	(2,861,044)
83															
84		TRANSFERS													
85	20-3900.4901	OPERATING TRANSFERS IN	3,444,164	2,471,375	1,044,848	-	2,471,375	1,044,848	(0)	1,235,288	190,440	959,399	985,138	1,045,304	1,436,983
86	20-3900.5901	OPERATING TRANSFERS OUT		_	(1,085,300)			(1,085,300)			1,085,300				
87	20-3500.5501	NET TRANSFERS IN/(OUT)	3,444,164	2,471,375	(40,452)	-	2,471,375	(40,452)	(0)	1,235,288	1,085,300 1,275,740	959,399	985,138	1,045,304	1,436,983
88				_,,	(,		_,,	(,	(0)	_,,	_,	,	,_30		_,,
89	NET INCOME	AFTER TRANSFERS	2,619,449	1,387,779	(2,367,332)	(500,515)	1,234,055	(3,442,626)	(1,075,294)	71,144	2,438,476	(2,332,605)	(590,906)	(1,164,240)	(1,424,061)
90															
91	ENDING FUN	D BALANCE	11,071,619	12,459,398	10,092,066			9,016,772		9,087,916		6,755,311	6,164,405	5,000,165	3,576,103

	Y	Z
1	ROJECTS FUND	
2 3 67		NOTES
67		
68		
69		
	RECREATION	
71	IT EQUP, SOFTWARE & SVCS	Computer server for security cameras (\$18.5K)
72	NON-CAPITAL TOOLS & EQUIPMENT	F Provision for Fitness Room equipment
73	MAINT & SERVICE CONTRACTS	Provision for facilities maintenance = .5% (FY25-FY26) (\$66k)or 1% (FY27+) of insured building value. A lesser maintenance % used for Rec Dept as this Dept has full- time maintenance staff. FY25 includes paintng (\$50K)and FY26 includes roof repairs (\$30K).
74	CAPITAL OUTLAY	Lift for changing lights and tiles(\$15K), 1/3 Playground & pour & play project (\$167K), flooring High Tide room (\$32K). Forecast period annual amounts = 50% of 10 Year Capital Plan Recreation totals.
75		
76		
77		
78		
79		
80		
81		
82		
83		
	TRANSFERS	
85	OPERATING TRANSFERS IN	
87	OPERATING TRANSFERS OUT	In FY25, 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.
88		
89		
90		
91		

	А	В	С	L	М	N	0	Р	Q	R	S	Т	U	V	W	Х
1	Draft 1				CITY	OF ISLE OF F	ALMS MU	NICIPAL AC	COMMOD	ATIONS TAX	FUND				33	
		4					YTD As Of	12 Months		INCREASE/		INCREASE/				
			DEPT	ACTUAL	ACTUAL	BUDGET FY24	12/31/23	Jan-Dec	FORECAST	(DECR) FROM	BUDGET	(DECREASE) FROM	FORECAST	FORECAST	FORECAST	FORECAST
2	GL Number	Description		FY22	FY23		(6 MOS)	2023	FY24	FY24 BUDGET	FY25	FY24 BUDGET	FY26	FY27	FY28	FY29
3						IONS TAX FU										
5	20 2450 4105	ACCOM. FEE REVENUE							1 921 009	-	1,647,988	-	1,680,948	1 714 567	1 740 050	1 702 025
	30-3450.4105 30-3450.4106	COUNTY ACC. FEE REVENUE	-	1,818,174 730,293	1,869,571 751,634	1,680,000 657,000	862,959 290,437	2,002,932 810,906	1,831,098 736,042	151,098 79,042	662,438	(32,012) 5,438	508,000	1,714,567 518,160	1,748,858 528,523	1,783,835 539,094
2	30-3450.4111	GRANT INCOME	-		-	-	- 290,437		- 730,042	- 75,042	- 002,438			-	528,525	-
9	30-3500.4504	SALE OF ASSETS	_	_			7,213	7,213	7,213	7,213		-			-	-
10	30-3500.4505	INTEREST INCOME	-	6,427	102,396	59,000	56,060	123,970	124,526	65,526	124,526	65,526	62,263	62,263	62,263	62,263
11	30-3860.4530	SBITA FINANCING		-	31,751	-	-	-	31,751	31,751	35,000	35,000	35,000	35,000	35,000	35,000
12		TOTAL REVENUES (NO TRANSFERS	5)	2,554,894	2,755,351	2,396,000	1,216,668	2,945,020	2,730,630	334,630	2,469,952	73,952	2,286,211	2,329,990	2,374,644	2,420,192
13		% Increase/(Decrease) from Prior	Year	40%	8%	-6%			14%		3%		-7%	2%	2%	2%
14			16 - 18							-		-				
15		GENERAL GOVERMENT	19 - 21									-				
16	30-4120.5009	DEBT SERVICE - PRINCIPAL	22 - 2:	84,000	84,000	-	-	-	-	-	-	-	-	-	-	-
_	30-4120.5011	DEBT SERVICE - INTEREST	24 - 2!	2,822	1,411	-	-	706	-	-	-	-	-	-	-	-
	30-4120.5013	BANK SERVICE CHARGES	26	-	-	-	-	-	-	-	-	-	-	-	-	-
	30-4120.5020	ELECTRIC AND GAS	27	370	386	400	202	397	400	-	400	-	400	400	400	400
20	30-4120.5024	IT EQUP, SOFTWARE & SVCS	27	-	52	97,000	225	277	97,000	-	50,000	(47,000)	50,000	50,000	50,000	50,000
21	30-4120.5025	NON-CAPITAL TOOLS & EQUIPME	N 28	-	-	-	-	-	-	-	-	-	-	-	-	-
22	30-4120.5026	MAINT & SERVICE CONTRACTS	28	20,585	25,476	52,000	36	23,036	52,000	-	52,000	-	52,000	52,000	52,000	52,000
23	30-4120.5054	STREET SIGNS	29-30	18,296	14,899	25,000	5,258	19,124	25,000	-	10,000	(15,000)	10,000	10,000	10,000	10,000
24	30-4120.5061	ADVERTISING	GG	-	-	-	-	-	-	-	-	-	-	-	-	-
25	30-4120.5065	PROFESSIONAL SERVICES	GG	-	-	15,000	719	719	15,000	-	-	(15,000)	-	-	-	-
	30-4120.5079	MISC. & CONTINGENCY EXP	GG	19,840	14,878	35,000	29,647	32,777	35,000	-	32,000	(3,000)	32,000	32,000	32,000	32,000
26																
27	30-4120.5085	CAPITAL OUTLAY	9, 16,	-	-	416,000	-	-	416,000	-	666,667	250,667	666,667	-	-	-
28		SUBTOTAL GENERAL GOVT		145,914	141,104	640,400	36,087	77,035	640,400	-	811,067	170,667	811,067	144,400	144,400	144,400
29		% Increase/(Decrease) from Prior	Year	0%	-3%	339%					27%			-82%		
31		POLICE														
_	30-4420.5021	TELEPHONE/CABLE	PD	6,799	9,929	9,000	7,800	11,200	9,000	-	9,000	-	9,000	9,000	9,000	9,000
	30-4420.5025	NON-CAPITAL TOOLS & EQUIPME		-	-	-	-	-	-	-	-	-	-	-	-	-
	30-4420.5026	MAINT & SERVICE CONTRACTS	PD	11,544	9,762	12,000	4,924	10,255	12,000	-	14,000	2,000	14,000	14,000	14,000	14,000
	30-4420.5065	PROFESSIONAL SERVICES	PD	-	-	-	-	-	-	-	-	-	-	-	-	-
\square																
36	30-4420.5067	CONTRACTED SERVICES	PD	10,762	14,791	33,000	(4,496)	5,587	33,000	-	60,000	27,000	60,000	60,000	60,000	60,000
37	30-4420.5084	CONSTRUCTION IN PROGRESS	PD	-	-	-	-	-	-	-	-	-	-	-	-	-
	30-4420.5085	CAPITAL OUTLAY	31 - 3	-	49,546	63,500	103,680	142,152	103,680	40,180	55,000	(8,500)	32,200	68,800	138,200	56,800
39		SUBTOTAL POLICE	39 - 49	29,105	84,027	117,500	111,908	169,194	157,680	40,180	138,000	20,500	115,200	151,800	221,200	139,800

	Y	Z
1		
		NOTES
2		
5		MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES
5		
6	ACCOM. FEE REVENUE	FY25 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase. FY25 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
8	COUNTY ACC. FEE REVENUE GRANT INCOME	F125 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
ہ 9	SALE OF ASSETS	
9 10	INTEREST INCOME	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
11	SBITA FINANCING	Software Subscriptions GASB 96
12	SBITATINANCING	
13		
14		
15	GENERAL GOVERMENT	
16	DEBT SERVICE - PRINCIPAL	Rec Bond paid off in FY23
17	DEBT SERVICE - INTEREST	Rec Bond paid off in FY23
18	BANK SERVICE CHARGES	
19	ELECTRIC AND GAS	
20	IT EQUP, SOFTWARE & SVCS	FY25 includes online STR permitting module (\$15K) and a provision for additional property mgt software (\$35k) if needed. Moved Rentalscape STR compliance softwar
	NON-CAPITAL TOOLS & EQUIPMENT	
22	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)
23	STREET SIGNS	Parking management outsourced. FY25 replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.
24	ADVERTISING	
25	PROFESSIONAL SERVICES	
26	MISCELLANEOUS	In FY25 (\$24k) contract for holiday decorations including installation of Front Beach lights and holiday tree, all bulbs and supplies and storage (relieving the City of the cost of 2 storage units). Provision for lighting oak trees at end of the IOP Connector (\$5k), US flags (\$3k).
27	CAPITAL OUTLAY	FY25 incls 1/3rd of the cost to plan and construct a renovation of City Hall (\$667k)
28		
29		
31	POLICE	
32	TELEPHONE/CABLE	Comcast service for IOP Connector camera feed. Added new camera facing northbound on Palm, IOP Marina and Sea Cabin Pier.
33	NON-CAPITAL TOOLS & EQUIPMENT	-
34	MAINT & SERVICE CONTRACTS	Covers pooper scooper stations, supplies and repair/replacements as needed by Animal Control.
35	PROFESSIONAL SERVICES	
36	CONTRACTED SERVICES	Provision for Charleston County Sheriff Deputies assistance. Includes additional support cost shared with IOP County Park. Hourly rate increased to \$65/\$77 for holidays from \$47/65.
37	CONSTRUCTION IN PROGRESS	
38	CAPITAL OUTLAY	FY25 includes 1 SUV repl (\$55k). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan.
39		

	Α	В	С	L	М	N	0	Р	Q	R	S	т	U	V	W	Х
1	Draft 1					OF ISLE OF F	-	NICIPAL AC	-	ATIONS TAX	FUND	I	-		35	
	GL Number	Description	DEPT	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/23 (6 MOS)	12 Months Jan-Dec 2023	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3 40		% Increase/(Decrease) from Prior	Y 50	-85%	189%	304%			34%		17%		-17%	32%	46%	-37%
42		FIRE														
43	30-4520.5009	DEBT SERVICE - PRINCIPAL	FD	93,957	81,449	82,752	82,752	82,752	82,752	-	84,076	1,324	85,421	86,788	88,177	89,588
44	30-4520.5011	DEBT SERVICE - INTEREST	FD	-	12,508	11,205	11,205	11,205	11,205	-	9,881	(1,324)	8,536	7,169	5,780	4,369
45	30-4520.5025	NON-CAPITAL TOOLS & EQUIPME	N FD	24,930	2,807	-	-	2,774	-	-	-	-	-	-	-	-
46	30-4520.5026	MAINT & SERVICE CONTRACTS	FD	-	-	-	525	525	525	525	-	-	-	-	-	-
47	30-4520.5084	CONSTRUCTION IN PROGRESS	FD	-	-	-	-	-	-	-	-	-	-	-	-	-
48	30-4520.5085	CAPITAL OUTLAY	FD	149,178	86,730	156,000	10,082	96,813	156,000	-	183,000	27,000	522,000	26,200	373,400	30,800
49		SUBTOTAL FIRE		268,065	183,494	249,957	104,564	194,068	250,482	525	276,957	27,000	615,957	120,157	467,357	124,757
50		% Increase/(Decrease) from Prior	Year	58%	-32%	-7%			0%		11%		122%	-80%	289%	-73%
52																
52		PUBLIC WORKS														
53	30-4620.5026	MAINT & SERVICE CONTRACTS	PW	13,996	12,966	29,000	7,478	18,350	29,000	-	44,000	15,000	44,000	44,000	44,000	44,000
54	30-4620.5054	STREET SIGNS	PW	955	2,562	-	1,257	2,293	1,257	1,257	1,500	1,500	1,500	1,500	1,500	1,500
55	30-4620.5063	RENT AND LEASES	PW	-	-	-	4,406	4,406	4,406	4,406	-	-	-	-	-	-
56	30-4620.5065	PROFESSIONAL SERVICES	PW	-	-	-	-	-	-	-	-	-	-	-	-	-
57	30-4620.5067	CONTRACTED SERVICES	PW	-	8,000	-	-	-	-	-	-	-	-	-	-	-
	30-4620.5079	MISC. & CONTINGENCY EXP	PW	-	-	-	-	-	-	-	-	-	-	-	-	-
59	30-4620.5084	CONSTRUCTION IN PROGRESS	PW		121,095	-	-	-	-	-	-	-	-	-	-	-
60	30-4620.5085	CAPITAL OUTLAY	PW	221,523	23,530	120,000	-	9,530	120,000	-	110,000	(10,000)	225,400	47,400	100,400	7,600
61	30-4620.5086	DRAINAGE	PW	305,349	74,000	197,804	15,710	(37,215)	197,804	-	195,804	(2,000)	448,668	447,804	445,804	448,668
62		SUBTOTAL PUBLIC WORKS		541,822	242,153	346,804	28,852	(2,635)	352,467	5,663	351,304	4,500	719,568	540,704	591,704	501,768
63		% Increase/(Decrease) from Prior	Year	13%	-55%	-36%			2%		1%		105%	-25%	9%	-15%
64										-						
65		RECREATION								-						
66	30-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	N RD	-	-	-	-	-	-	-	9,000	9,000	-	-	-	-
67	30-4820.5026	MAINT & SERVICE CONTRACTS	RD	-	-	-	-	-	-	-	-	-	-	-	-	-
68	30-4820.5085	CAPITAL OUTLAY	RD	-	50,000	91,000	55,000	105,000	91,000	-	206,667	115,667	77,000	229,800	17,600	767,000
69		SUBTOTAL RECREATION		-	50,000	91,000	55,000	105,000	91,000	-	215,667	124,667	77,000	229,800	17,600	767,000
70		% Increase/(Decrease) from Prior	Year										-64%	198%	-92%	4258%
71										-						
72		FRONT BEACH AND PARKIN								-						
73	30-5620.5010	PRINT AND OFFICE SUPPLIES	FBCH	6,231	8,909	20,800	10,153	13,376	20,800	-	-	(20,800)	-	-	-	-

	Y	Z
1		
2		NOTES
3 40		
42	FIRE	
		Debt service for new Fire engine
		Debt service for new Fire engine
	NON-CAPITAL TOOLS & EQUIPMENT	
	MAINT & SERVICE CONTRACTS	
	CONSTRUCTION IN PROGRESS	
48	ΓΑΡΙΤΑΙ ΟΙΙΤΙΑΥ	FY25 includes 1/3 of local share new Rescue Boat (\$100K), Sea-Doo Jet Ski (\$18K), and Door access controls for Station No. 2 (\$65K). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
49		
50		
51		
52		
53		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), city owned road patch as needed (\$15K).
54	STREET SIGNS	
55	RENT AND LEASES	
	PROFESSIONAL SERVICES	
	CONTRACTED SERVICES	
	MISCELLANEOUS	
59	CONSTRUCTION IN PROGRESS	Drainage Phase 4
60		FY25 includes 100% of City's cost for undergrounding elec lines (\$75k) and hopper for 2016 Ford 350 (\$35K). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
61	DRAINAGE	Includes annual ditch maintenance (\$196-199k per year)
62		
63		
64		
65	RECREATION	
		FY25 includes Bookwalk program - portable book frames (\$5K) and book rentals (\$4K).
	MAINT & SERVICE CONTRACTS	
		FY25 includes replacement of Rec Dept Truck(\$40k) and 1/3 cost to playground & pour & play project (\$166K). Forecast period annual amts = 20% of 10 Yr Cap Plan
68	CAPITAL OUTLAY	totals
69		
70		
71		
72	FRONT BEACH AND PARKING	MANAGEMENT
	PRINT AND OFFICE SUPPLIES	Municipal PCI parking management outsourced

	А	В	С	L	М	Ν	0	Р	Q	R	S	Т	U	V	W	Х
1	Draft 1				CITY	OF ISLE OF P	ALMS MU	NICIPAL AC	COMMODA	ATIONS TAX	FUND				37	
2	GL Number	Description	DEPT	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/23 (6 MOS)	12 Months Jan-Dec 2023	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
74	30-5620.5013	BANK SERVICE CHARGES	FBCH	61,276	69,192	70,000	48,351	71,219	70,000	-	-	(70,000)	-	-	-	-
75	30-5620.5020	ELECTRIC AND GAS	FBCH	41,633	41,633	42,000	21,081	41,937	42,000	-	42,000	-	42,000	42,000	42,000	42,000
76	30-5620.5021	TELEPHONE/CABLE	FBCH	2,808	2,580	4,000	718	1,973	4,000	-	2,000	(2,000)	2,000	2,000	2,000	2,000
77	30-5620.5022	WATER AND SEWER	FBCH	4,563	3,487	5,500	1,544	2,581	5,500	-	3,500	(2,000)	3,500	3,500	3,500	3,500
78	30-5620.5024	IT EQUP, SOFTWARE & SVCS	FBCH	52,237	14,290	66,000	14,912	21,013	34,249	(31,751)	8,000	(58,000)	8,000	8,000	8,000	8,000
79	30-5620.5025	NON-CAPITAL TOOLS & EQUIPMEN	N FBCH	12,699	625	8,000	4,750	5,215	8,000	-	3,000	(5,000)	3,000	3,000	3,000	3,000
80	30-5620.5026	MAINT & SERVICE CONTRACTS	FBCH	26,293	13,845	43,500	-	6,583	43,500	-	28,500	(15,000)	43,500	43,500	43,500	43,500
81	30-5620.5027	MACHINE/EQUIPMENT REPAIR	FBCH	14,912	9,838	16,000	8,333	8,677	16,000	-	-	(16,000)	16,000	16,000	16,000	16,000
82	30-5620.5041	UNIFORMS	FBCH	2,087	1,052	5,000	97	854	5,000	-	2,000	(3,000)	2,000	2,000	2,000	2,000
83	30-5620.5054	STREET SIGNS	FBCH	6,038	7,456	7,500	359	2,422	7,500	-	2,000	(5,500)	2,000	2,000	2,000	2,000
84	30-5620.5062	INSURANCE	FBCH	923	887	1,100	1,236	1,621	1,236	136	1,800	700	1,836	1,873	1,910	1,948
85	30-5620.5065	PROFESSIONAL SERVICES	FBCH	1,807	856	2,000	1,776	1,776	2,000	-	-	(2,000)	-	-	-	-
86	30-5620.5067	CONTRACTED SERVICES	FBCH	8,822	16,800	18,000	3,400	7,400	18,000	-	18,000	-	18,000	18,000	18,000	18,000
87	30-5620.5079	MISC. & CONTINGENCY EXP	FBCH	1,219	7,092	7,500	336	7,318	7,500	-	1,000	(6,500)	7,500	7,500	7,500	7,500
88	30-5620.5085	CAPITAL OUTLAY	FBCH	5,500	71,051	-	-	-	31,751	31,751	-	-	-	-	-	-
89		SUBTOTAL FR BEACH/PKG MGT		249,047	269,594	316,900	117,045	193,964	317,036	136	111,800	(205,100)	149,336	149,373	149,410	149,448
90		% Increase/(Decrease) from Prior	Year	4%	8%	27%			0%		-65%		34%	0%	0%	0%
91																
92	TOTAL MUNI AT	AX FUND EXPENDITURES		1,233,953	970,372	1,762,561	453,455	736,627	1,809,065	46,504	1,904,795	142,233	2,488,128	1,336,234	1,591,671	1,827,173
93 94		% Increase/(Decrease) from Prior	Year	0%	-21%	43%		I	3%	1	8%	I	31%	-46%	19%	15%
95		BEFORE TRANSFERS		1 220 041	1 794 070	633,439	762 212	2 209 204	021 565	200 126	FCF 1F9	(69.391)	(201 017)	993,756	792.072	593,019
95 96		DEFORE TRANSFERS		1,320,941	1,784,979	033,439	763,213	2,208,394	921,565	288,126	565,158	(68,281)	(201,917)	993,750	782,973	595,019
96 97		TRANSFERS														
	20 2000 4004															
98	30-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	30-3900.5901	OPERATING TRANSFERS OUT	-	(432,954)	(583,050)	(979,433)	-	(583,050)	(979,433)	-	(1,114,195)	(134,762)	(934,050)	(1,187,571)	(992,835)	(1,027,120)
100		NET TRANSFERS IN/(OUT)	_	(432,954)	(583,050)	(979,433)	-	(583,050)	(979,433)	-	(1,114,195)	(134,762)	(934,050)	(1,187,571)	(992,835)	(1,027,120)
101				, , ,	. , -1			. , ,	. , -,				, , - ,		, , -,	
102	NET INCOME	AFTER TRANSFERS		887,987	1,201,929	(345,994)	763,213	1,625,344	(57,868)	288,126	(549,037)	(203,043)	(1,135,966)	(193,815)	(209,862)	(434,101)
103																
	ENDING FUN	D BALANCE		2,483,143	3,685,072	3,339,078			3,627,204		3,078,167		1,942,201	1,748,386	1,538,524	1,104,422

	Y	Z
1		
2		NOTES
74	BANK SERVICE CHARGES	Municipal PCI parking management outsourced
75	ELECTRIC AND GAS	Landscape lighting in Front Beach area
76	TELEPHONE/CABLE	Internet service for Code enforcement tablets (\$2,000).
77	WATER AND SEWER	Irrigation
78	IT EQUP, SOFTWARE & SVCS	NetCertPro mgt of City-wide traffic camera system, incl maint and add'l cameras at Marina, Breach Inlet and JCLong & Ocean (8k). FY24 forecast based on Veris Maturity Analysis schedule for T2 System SBITA as defined in GASB 96.
79	NON-CAPITAL TOOLS & EQUIPMENT	Provision for surveillance camera replacements if needed (\$3k).
80	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).
81	MACHINE/EQUIPMENT REPAIR	Includes annual Parkeon maintenance contract for 18 kiosks
82	UNIFORMS	BSO uniforms
83	STREET SIGNS	Replace Front Beach parking signs as needed.
84	INSURANCE	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area
85	PROFESSIONAL SERVICES	Municipal PCI parking management outsourced
86	CONTRACTED SERVICES	Beach recycling collection per contract
87	MISCELLANEOUS	Provision for unanticipated costs.
88	CAPITAL OUTLAY	T2 System SBITA as defined in GASB 96. FY24 forecast based on Veris Maturity Analysis Schedule
89		
90		
91		
92		
93		
94		
95		
96		
97	TRANSFERS	
98	OPERATING TRANSFERS IN	
99	OPERATING TRANSFERS OUT	Includes transfers to General Fund for 3 firefighters (\$303k), 3 police officers (\$293k) and 50% of Pub Works fuel (\$47.5k) & temp labor (\$124k) and 1 CDL Driver (\$88.5k). FY25 incls transfers to Marina fund of \$83k for 50% of cost to improve T-Dock on ICW, \$50k for Marina green space and \$75k resurface City's portion of reconfig parking lot. In FY27, \$225k for 50% of bulkhead recoating if necessary.
100		
101		
102		
103		
104		
104		

	Α	В	С	L	М	N	0	Р	Q	R	S	Т	U	V	W	Х
1	Draft 1		I					11					C	TTY OF ISLE C	OF PALMS H	OSPITALITY
2	GL Number	Description	DEPT	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/23 (6 MOS)	12 Months Jan-Dec 2023	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
5		Description										DODGET				
5						REVENUES				-		-				
	35-3450.4108	HOSPITALITY TAX	EV PTA	1,146,816	1,354,621	1,178,000	685,383	1,429,790	1,434,789	256,789	1,291,310	113,310	1,317,136	1,343,479	1,370,349	1,397,756
	35-3500.4504	SALE OF ASSETS	EV LOS	-	-	-	-	-	-	-	-	-	-	-	-	-
8 9	35-3500.4505	INTEREST INCOME TOTAL REVENUES (NO TRANSFE	EV PTA	3,304 1,150,120	56,546 1,411,167	33,000 1,211,000	44,765 730,147	81,746 1,511,536	78,422 1,513,211	45,422 302,211	78,422 1,369,732	45,422 158,732	39,211 1,356,347	39,211 1,382,690	39,211 1,409,560	39,211 1,436,967
10		% Increase/(Decrease) from Pri		57%	23%	5%	730,147	1,511,550	25%	302,211	1,309,732	138,732	-1%	2%	2%	2%
11				3770	23/0	370			23/0	-	13/0		1/0	2,0	2/0	270
12		GENERAL GOVERMENT														
-	35-4120.5009	DEBT SERVICE - PRINCIPAL	16 - 18	135,000	144,000	150,000	150,000	294,000	150,000		159,000	9,000	165,000	-	-	_
	35-4120.5011	DEBT SERVICE - INTEREST	19 - 21	14,156	11,618	8,911	8,911	14,720	8,911	-	6,091	(2,820)	3,102	-	-	-
15		SUBTOTAL GENERAL GOVT	22 - 23	149,156	155,618	158,911	158,911	308,720	158,911	-	165,091	6,180	168,102	-	-	-
16		% Increase/(Decrease) from Pri	or 124 - 25	2%	4%	7%					4%		2%	-100%		
17			26									-				
18		POLICE	27									-				
19	35-4420.5009	DEBT SERVICE - PRINCIPAL	27	49,973	37,219	38,447	38,447	75,666	38,447	-	39,715	1,268	41,025	42,385	43,788	45,237
20	35-4420.5011	DEBT SERVICE - INTEREST	28	-	12,627	11,400	11,399	24,026	11,400	-	10,131	(1,269)	8,821	7,468	6,065	4,616
21	35-4420.5024	IT EQUP, SOFTWARE & SVCS	28	-	38,126	15,000	12,097	(18,654)	15,000	-	15,000	-	15,000	15,000	15,000	15,000
	35-4420.5025	NON-CAPITAL TOOLS & EQUIPN	1EN 29-30	2,165	598	2,000	1,021	1,422	2,000	-	2,000	-	2,000	2,000	2,000	2,000
23	35-4420.5065	PROFESSIONAL SERVICES	PD	-	-	-	-	-	-	-	-	-	-	-	-	-
24	35-4420.5085	CAPITAL OUTLAY	PD	432,755	17,491	57,000	48,907	61,314	57,000	-	88,500	31,500	16,100	34,400	69,100	28,400
25		SUBTOTAL POLICE		484,893	106,061	123,847	111,871	143,776	123,847	-	155,346	31,499	82,946	101,253	135,953	95,253
26 27		% Increase/(Decrease) from Pri	or Ŋ, 22, 2₄	939%	-78%	-74%					25%		-47%	22%	34%	-30%
27		FIRE														
20	35-4520.5025	NON-CAPITAL TOOLS & EQUIPM	IEN ED	26,958	25,023	80,000	53,141	68,279	80,000		71,500	(8,500)	54,000	54,000	54,000	54,000
29	55 1520.5025				23,023		55,111	00,215	00,000		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(0,000)	5 1,000	5 1,000	51,000	5 1,000
30	35-4520.5085	CAPITAL OUTLAY	FD	27,550	133,859	176,000	23,239	157,098	176,000	-	126,000	(50,000)	261,000	13,100	186,700	15,400
31		SUBTOTAL FIRE		54,508	158,882	256,000	76,380	225,377	256,000	-	197,500	(58,500)	315,000	67,100	240,700	69,400
32		% Increase/(Decrease) from Pri	or Year	-68%	191%	370%					-23%		59%	-79%	259%	-71%
33																
34		PUBLIC WORKS														
						100 000			402.225				000.000			
25			PW	154,672	145,408	193,800	76,314	165,106	193,800	-	233,800	40,000	233,800	233,800	233,800	233,800
	35-4620.5026 35-4620.5067	MAINT & SERVICE CONTRACTS CONTRACTED SERVICES	PW	83,228	92,705	70,000	86,461	135,020	135,019	65,019	92,000	22,000	92,000	92,000	92,000	92,000
50	33-4020.3007	CONTRACTED SERVICES		03,220	52,705	70,000	00,401	133,020	122,013	05,019	52,000	22,000	92,000	92,000	92,000	
	35-4620.5085	CAPITAL OUTLAY	31 - 38	-	123,891	65,000	73,046	171,715	73,046	8,046	38,000	(27,000)	112,700	23,700	50,200	3,800
38	35-4620.5086	DRAINAGE	39 - 4!	-	-	-	-	-	-	-	-	-	-	-	-	-

29 NON-CAPITAL TOOLS & EQUIPMEN paramedics. Provison for hose & appliances \$9,000 to cover requirements for automatic aid. Includes training room technologies (\$17.5K) 30 CAPITAL OUTLAY FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 31		Y	Z
2 HOSPITALITY TAX FUND REVENUES 9 HOSPITALITY TAX 10 HOSPITALITY TAX 11 HOSPITALITY TAX 12 HOSPITALITY TAX 13 HOSPITALITY TAX 14 HOSPITALITY TAX 15 HOSPITALITY TAX 15 HOSPITALITY TAX 16 HOSPITALITY TAX 17 HOSPITALITY TAX	1	TAX FUND	
2 HOSPITALITY TAX FUND REVENUES 9 HOSPITALITY TAX 10 HOSPITALITY TAX 11 HOSPITALITY TAX 12 HOSPITALITY TAX 13 HOSPITALITY TAX 14 HOSPITALITY TAX 15 HOSPITALITY TAX 15 HOSPITALITY TAX 16 HOSPITALITY TAX 17 HOSPITALITY TAX			
6 GOV/TAUTY TAX FV25 budget based on 90% of most recent 12 month actual collections. Long-term forecast assume 2% annual increase. 7 SALE OF ASSTS 7 SALE OF ASSTSTS 7 SALE OF ASSTSTST	2		NOTES
6 GOV/TAUTY TAX FV25 budget based on 90% of most recent 12 month actual collections. Long-term forecast assume 2% annual increase. 7 SALE OF ASSTS 7 SALE OF ASSTSTS 7 SALE OF ASSTSTST	2		
2 SALE OF ASSETS 3 INTERST INCOME 9 SALE OF ASSETS 10 SALE OF ASSETS 11 SALE OF ASSETS 12 SALE OF ASSETS 13 SALE OF ASSETS 14 DELT SERVICE - INTEREST 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26. 15 SALE SERVICE - INTEREST 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26. 15 SALE SERVICE - INTEREST Debt service on Axon body worm and in-car camera system 16 SERVICE - INTEREST Debt service on Axon body worm and in-car camera system 17 ISOUPS SERVICE - INTEREST Debt service on Axon body worm and in-car camera system 18 PROLECE Service Service - Nature of Service Servi	5		HOSPITALITY TAX FUND REVENUES
INTEREST INCOME INTERST INCOME <t< td=""><td>6</td><td>HOSPITALITY TAX</td><td>FY25 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.</td></t<>	6	HOSPITALITY TAX	FY25 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
9	-		
Image: Service - PRINCIPAL 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26. Image: Service - PRINCIPAL 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26. Image: Service - INTEREST 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26. Image: Service - INTEREST 60% of Debt service on Axon body worn and In-car camera system Image: Service - INTEREST Debt service on Axon body worn and In-car camera system Image: Service - INTEREST Debt service on Axon body worn and In-car camera system Image: Service - INTEREST Debt service on Axon body worn and In-car camera system Image: Service - INTEREST Debt service on Axon body worn and In-car camera system Image: Service - INTEREST Debt service on Axon body worn and In-car camera system Image: Service - INTEREST Debt service on Axon body worn and In-car camera system Image: Service - INTEREST Debt service on Axon body worn and In-car camera system Image: Service - INTEREST Debt service on Axon body worn and In-car camera system Image: Service - INTEREST Debt service on Axon body worn and In-car camera system Image: Service - INTEREST Debt service on Axon body worn and In-car camera system Image: Service - INTEREST Debt service on Axon body worn and In-car camera system		INTEREST INCOME	
11 Image: Service - PRINCIPAL 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/25. 14 DEBT SERVICE - INTEREST 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/25. 15 EMET SERVICE - INTEREST 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/25. 16 EMET SERVICE - INTEREST 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/25. 16 EMET SERVICE - INTEREST 60% of Debt service on Axon body worn and in-car camera system 17 EQUP. SOFTWARE & SVCS Police Use-of-Force and De-escalation training software maintenance and repairs as needed (\$30% & radios (in-car & walkies flash upgrade)(\$12%) 18 PONC-ANTAL TOOLS & EQUIPMENT Mody camera equipment replacements as needed 19 PONC-ANTAL TOOLS & EQUIPMENT Mody camera equipment of Patrol SVU (\$55%), Includes UTV for beach services (\$22%) & 1/2 of public safety drone (\$11.5%). Forecast periods = 10% of the annuple Police Dept capital needs per the 10-yr plan. 10 PET E PONC-ANTAL TOOLS & EQUIPMENT Annual provision for bunker gar \$45,000- this covers all personal protective equipment and accounts for new policy of 2 sets of gar for each employee, and 6 ne paralytice State Sta			
12 GENERAL GOVERMENT 13 DEBT SERVICE - PINICIPAL GOK of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26. 15 GOK GOK for Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26. 16 Image: Service - INTEREST GOK of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26. 17 Image: Service - PINICIPAL Debt service on Axon body worn and In-car camera system 10 DEBT SERVICE - INTEREST Debt service on Axon body worn and In-car camera system 10 DEBT SERVICE - INTEREST Debt service on Axon body worn and In-car camera system 11 TEQUP, SOFTWARE & SUCE Police Use-of-Force and De-escalation training software maintenance and repairs as needed (\$38), & radios (in-car & walkies flash upgrade)(\$12,0) 12 NON-CAPITAL TOOLS & EQUIPMENT Body camera equipment replacements as needed Parce Station 2 (\$25,0) Includes updrade (\$12,0) 13 PERESSIONAL SERVICES Pr25 includes replacement of Patrol SUV (\$55,0). Includes UTV for beach services (\$22,0) & 1/2 of public safety drane (\$11,5,1). Forecast periods = 10% of the annual provision for bunker gers \$45,000- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employee, and 6 ner paramedics. Provison for hose & appliances \$9,000 to cover requirements for automatic aid. Includes training room technologies (\$17,5,5) 18 PATEL<			
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. 16 - - 17 POLICE - 18 POLICE - 19 DEBT SERVICE - FINICPAL Debt service on Axon body worn and In-car camera system 10 DART SERVICE - FINICPAL Debt service on Axon body worn and In-car camera system 12 NON-CAPITAL TOOLS & CQUIPMENT Body camera equipment replacements as needed Sar Service Size NS reportsock 13 POLICE - - - - 14 CAPITAL TOOLS & CQUIPMENT POLIC Sector Size NS - - 15 PORTSOCK - - - - 16 PORTAL TOOLS & CQUIPMENT PAIL Sector PORTAL TOOLS & CQUIPMENT Annual provision for bunker gas \$45,000- this covers all personal protective equipment and accounts for new policy of 2 sets of gas for each employee, and a new para			
14 DER SERVICE - INTEREST 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/4/26. 15 DEBT SERVICE - INTEREST 60% of Debt service on Aron body worn and In-car camera system 16 DEST SERVICE - INTEREST Debt service on Axon body worn and In-car camera system 16 DEST SERVICE - INTEREST Debt service on Axon body worn and In-car camera system 17 DEUP, SOFTWARE & SVCS Police Use on Axon body worn and In-car camera system 18 POLICE Debt service on Axon body worn and In-car camera system 18 POLICE Police Use on Axon body worn and In-car camera system 18 POLICE Police Use on Axon body worn and In-car camera system 18 POLICE Police Use on Axon body worn and In-car camera system 18 POLICE Police Use on Axon body worn and In-car camera system 18 POLICE Police Use on Axon body worn and In-car camera system 18 POLICE Police Use on Axon body worn and In-car camera system 18 POLICE Police Use on Axon body worn and In-car camera system 18 Police Use on Axon body worn and In-car camera system Police Use on Axon body worn and In-car camera system 18 Police Use on Axon Police Us			
15 15 16 17 18 18 18 19 10 10 11 12 13 14 15 15 15 16 16 17 18 18 19 19 10 10 11			
16		DEBT SERVICE - INTEREST	60% of Debt service on Fire Station 2 GU bond. Maturity date is 1/1/26.
17 17 18 19 19 10 10 11 11 12			
13 POLICE Debt service on Axon body worn and In-car camera system Debt Str StRVICE - INTEREST 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 Debt 21 TE CUP, SOTTWARE & SVCS Police Use-of-Force and De-escalation training software maintenance and repairs as needed (S3K) & radios (in-car & walkies flash upgrade)(S12K) 23 NON-CAPITAL TODLS & EQUIPMENT Body camera equipment replacements as needed 24 CAPITAL OUTLAY FY25 includes replacement of Patrol SUV (S55K). Includes UTV for beach services (S22K) & 1/2 of public safety drone (S11.5K). Forecast periods = 10% of the annual Police Dept capital needs per the 10-yr plan. 25			
19 DEBT SERVICE - PRINCIPAL Debt service on Axon body worn and In-car camera system 20 DEBT SERVICE - PRINCIPAL Debt service on Axon body worn and In-car camera system 21 TE QUP, SOFTWARE & SVCS Police Use-of-Force and De-escalation training software maintenance and repairs as needed (\$3K) & radios (in-car & walkies flash upgrade)(\$12K) 22 NON-CAPITAL TOOLS & EQUIPMENT Body camera equipment replacements as needed 23 PROFESSIONAL SERVICE - 24 CAPITAL OUTLAY FY25 includes replacement of Patrol SUV (\$55K). Includes UTV for beach services (\$22K) & 1/2 of public safety drone (\$11.5K). Forecast periods = 10% of the annua Police Dept capital needs per the 10-yr plan. 25 - 26 - 27 - 28 FIRE 29 ON-CAPITAL TOOLS & EQUIPMENT Annual provision for bunker gear \$45,000- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employee, and 6 new paramedics. Provison for hose & appliances \$9,000 to cover requirements for automatic aid. Includes training room technologies (\$17.5K) 30 CAPITAL OUTLAY FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 31 - - - 32 - - - <		POLICE	
20 DEBT SERVICE - INTEREST Debt service on Axon body worn and In-car camera system 21 IF CUP, SOFTWARE & SVCS Police Use-of-Force and De-escalation training software maintenance and repairs as needed (\$3K) & radios (in-car & walkies flash upgrade)(\$12K) 22 NON-CAPITAL TOOLS & EQUIPMENT Body camera equipment replacements as needed 23 PROFESSIONAL SERVICES 24 PAPTAL OUTLAY FV25 includes replacement of Patrol SUV (\$5Sk). Includes UTV for beach services (\$22K) & 1/2 of public safety drone (\$11.5K). Forecast periods = 10% of the annumplant 26			
Image: Problem of the start of the star			
21 NON-CAPITAL TOOLS & EQUIPMENT Body camera equipment replacements as needed 23 PROFESSIONAL SERVICES 24 CAPITAL OUTLAY PSIDE POICE Dept capital needs per the 10-yr plan. 25 POICE Dept capital needs per the 10-yr plan. 26 POICE Dept capital needs per the 10-yr plan. 27 POICE Dept capital needs per the 10-yr plan. 28 FIRE 30 POILE DEPT CAPITAL TOOLS & EQUIPMENT Annual provision for bunker gear \$45,000- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employee, and 6 ne paramedics. Provison for hose & appliances \$9,000 to cover requirements for automatic aid. Includes training room technologies (\$17.5K) 30 CAPITAL OUTLAY PY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 31 PUBLIC WORKS City-wide landscaping contract = approx \$70,500/year (base price). Add'I provision provides avail funds for improved landscaping assistance. The Asst Public Works Director. Incl. right-of-way maintenance 21st-41st. FY25 includes (\$40K) for Rec Dept landscaping assistance. The Asst Public Works Director's Truck. Forecast periods = 10% of Pub Wks 10 Year Cap Plan totals for non-drainage related capital share express. 33 CAPITAL OUTLAY FY25 includes replacement of Ford F150, Public Works Director'	20	DEBT SERVICE - INTEREST	Debt service on Axon body worn and In-car camera system
23 PROFESSIONAL SERVICES 24 CAPITAL OUTLAY FV25 includes replacement of Patrol SUV (\$55k). Includes UTV for beach services (\$22k) & 1/2 of public safety drone (\$11.5k). Forecast periods = 10% of the annual Police Dept capital needs per the 10-yr plan. 25 FV25 Police Dept capital needs per the 10-yr plan. 26 FV25 Police Dept capital needs per the 10-yr plan. 27 Police Dept capital needs per the 10-yr plan. Police Dept capital needs per the 10-yr plan. 28 FRE Police Dept capital needs per the 10-yr plan. Police Dept capital needs per the 10-yr plan. 29 NoN-CAPITAL TOOLS & EQUIPMENT Annual provision for bunker gear \$45,000- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employee, and 6 ner paramedics. Provison for hose & appliances \$9,000 to cover requirements for automatic aid. Includes training room technologies (\$17.5k) 30 CAPITAL OUTLAY FV25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 31 PUBLIC WORKS PUBLIC WORKS City-wide landscaping contract = approx \$70,500/year (base price). Add'I provision provides avail funds for improved landscaping/irrig. This line item is managed 1 the Asst Public Works Director. Incl: right-of-way maintenance 21st-41st. FY25 includes (\$40K) for Rec Dept landscaping assistance. 33 CONTRACTED SERVICES<			
24 CAPITAL OUTLAY FY25 includes replacement of Patrol SUV (\$55k). Includes UTV for beach services (\$22k) & 1/2 of public safety drone (\$11.5k). Forecast periods = 10% of the annual Police Dept capital needs per the 10-yr plan. 25			T Body camera equipment replacements as needed
24 CMPI AL OUTLAY Police Dept capital needs per the 10-yr plan. 25 FIRE 28 FIRE 29 NON-CAPITAL TOOLS & EQUIPMENT paramedics. Provison for bunker gear \$45,000- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employee, and 6 new paramedics. Provison for hose & appliances \$9,000 to cover requirements for automatic aid. Includes training room technologies (\$17.5K) 30 CAPITAL OUTLAY FV25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 31 PUBLIC WORKS 33 ONNTACTED SERVICE CONTRACTS City-wide landscaping contract = approx \$70,500/year (base price). Add'l provision provises avail funds for improved landscaping/ring. This line item is managed I the sate Public Works Director. Incls right-of-way maintenance 21st-41st. FY25 includes (\$40K) for Rec Dept landscaping assistance. 36 CONTRACTED SERVICES Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd (\$16K)) + commercial dumpster service increased for higher frequency of collection (\$66K).FY2 expenses.	23	PROFESSIONAL SERVICES	
26 27 28 FIRE 29 NON-CAPITAL TOOLS & EQUIPMENT Annual provision for bunker gear \$45,000- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employee, and 6 nemployee, and 6 nemploy		CAPITAL OUTLAY	
27 27 28 FIRE 29 NON-CAPITAL TOOLS & EQUIPMENT Annual provision for bunker gear \$45,000- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employee, and 6 new paramedics. Provision for hose & appliances \$9,000 to cover requirements for automatic aid. Includes training room technologies (\$17.5K) 30 APITAL OUTLAY FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 31			
28 FIRE 29 NON-CAPITAL TOOLS & EQUIPMENT Annual provision for bunker gear \$45,000- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employee, and 6 nemployee, and 6 nemployee 29 CAPITAL OUTLAY FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 30 CAPITAL OUTLAY FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 31 PUBLIC WORKS 33 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 I the Asst Public Works Director. Incls right-of-way maintenance 21st-41st. FY25 includes (\$40K) for Rec Dept landscaping assistance. 36 CONTRACTED SERVICES Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd (\$16K)) + commercial dumpster service increased for higher frequency of collection (\$66K). FY25 includes replacement of Ford F150, Public Works Director's Truck. Forecast periods = 10% of Pub Wks 10 Year Cap Plan totals for non-drainage related capitar expenses.			
NON-CAPITAL TOOLS & EQUIPMENT Annual provision for bunker gear \$45,000- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employee, and 6 nemployee, and 6 nemployee 29 CAPITAL OUTLAY FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 30 FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 31 FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 32 FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 33 FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 33 FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 33 FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Pub Wks 10 Year Cap Plan totals for non-drainage related capitre the Asst Public Works Director. Incls right-of-way maintenance 21st-41st. FY25 includes (\$40K) for Rec Dept landscaping assistance. 34 FY25 includes replacement of Ford F150, Public Works Director's Truc			
29 NON-CAPITAL TOOLS & EQUIPMEN paramedics. Provison for hose & appliances \$9,000 to cover requirements for automatic aid. Includes training room technologies (\$17.5K) 30 CAPITAL OUTLAY FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 31	28	FIRE	
30 APITAL OUTLAY FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 31 FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 32 FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 33 FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan. 34 PUBLIC WORKS 35 FY25 includes caping contract = approx \$70,500/year (base price). Add'I provision provides avail funds for improved landscaping/irrig. This line item is managed I the Asst Public Works Director. Incls right-of-way maintenance 21st-41st. FY25 includes (\$40K) for Rec Dept landscaping assistance. 36 CONTRACTED SERVICES Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd (\$16K)) + commercial dumpster service increased for higher frequency of collection (\$66K). FY25 includes replacement of Ford F150, Public Works Director's Truck. Forecast periods = 10% of Pub Wks 10 Year Cap Plan totals for non-drainage related capita expenses.	29	NON-CAPITAL TOOLS & EQUIPMEN	Annual provision for bunker gear \$45,000- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employee, and 6 new T paramedics. Provison for hose & appliances \$9,000 to cover requirements for automatic aid. Includes training room technologies (\$17.5K)
31 32 32 33 34 35 36 37 38 39 31 32 33 34 90 91 35 36 37 38 39 31 31 32 33 34 90 MAINT & SERVICE CONTRACTS City-wide landscaping contract = approx \$70,500/year (base price). Add"I provision provides avail funds for improved landscaping/irrig. This line item is managed I 35 CONTRACTED SERVICES Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd (\$16K)) + commercial dumpster service increased for higher frequency of collection (\$66K). FY2 37 CAPITAL OUTLAY FY25 includes replacement of Ford F150, Public Works Director's Truck. Forecast periods = 10% of Pub Wks 10 Year Cap Plan totals for non-drainage related capita expenses.		CAPITAL OUTLAY	FY25 includes replacement of ATV for beach patrol (\$26K) and 1/3 of local share new Rescue Boat (\$100K). Forecast periods = 10% of Fire Dept 10-yr cap plan.
32 32 33 33 34 PUBLIC WORKS 35 MAINT & SERVICE CONTRACTS 36 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 to the Asst Public Works Director. Incls right-of-way maintenance 21st-41st. FY25 includes (\$40K) for Rec Dept landscaping assistance. 36 CONTRACTED SERVICES Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd (\$16K)) + commercial dumpster service increased for higher frequency of collection (\$66K). FY2 37 CAPITAL OUTLAY FY25 includes replacement of Ford F150, Public Works Director's Truck. Forecast periods = 10% of Pub Wks 10 Year Cap Plan totals for non-drainage related capita expenses.			
33 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 I the Asst Public Works Director. Incls right-of-way maintenance 21st-41st. FY25 includes (\$40K) for Rec Dept landscaping assistance. 36 CONTRACTED SERVICES Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd (\$16K)) + commercial dumpster service increased for higher frequency of collection (\$66K). FY2 37 CAPITAL OUTLAY FY25 includes replacement of Ford F150, Public Works Director's Truck. Forecast periods = 10% of Pub Wks 10 Year Cap Plan totals for non-drainage related capita expenses.			
Alnn & 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 line is the Asst Public Works Director. Incls right-of-way maintenance 21st-41st. FY25 includes (\$40K) for Rec Dept landscaping assistance. 36 CONTRACTED SERVICES Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd (\$16K)) + commercial dumpster service increased for higher frequency of collection (\$66K). FY2 37 CAPITAL OUTLAY FY25 includes replacement of Ford F150, Public Works Director's Truck. Forecast periods = 10% of Pub Wks 10 Year Cap Plan totals for non-drainage related capital expenses.			
Alnn & 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 line is the Asst Public Works Director. Incls right-of-way maintenance 21st-41st. FY25 includes (\$40K) for Rec Dept landscaping assistance. 36 CONTRACTED SERVICES Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd (\$16K)) + commercial dumpster service increased for higher frequency of collection (\$66K). FY2 37 CAPITAL OUTLAY FY25 includes replacement of Ford F150, Public Works Director's Truck. Forecast periods = 10% of Pub Wks 10 Year Cap Plan totals for non-drainage related capital expenses.	34	PUBLIC WORKS	
37 CAPITAL OUTLAY FY25 includes replacement of Ford F150, Public Works Director's Truck. Forecast periods = 10% of Pub Wks 10 Year Cap Plan totals for non-drainage related capita expenses.	35	MAINT & SERVICE CONTRACTS	
37 expenses.	36	CONTRACTED SERVICES	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd (\$16K)) + commercial dumpster service increased for higher frequency of collection (\$66K). FY25
38 DRAINAGE	37	CAPITAL OUTLAY	FY25 includes replacement of Ford F150, Public Works Director's Truck. Forecast periods = 10% of Pub Wks 10 Year Cap Plan totals for non-drainage related capital expenses.
	38	DRAINAGE	

	A	В	C	L	М	N	0	Р	Q	R	S	Т	U	V	W	Х
1	Draft 1				1	•		<u> </u>	1	1			C	ITY OF ISLE C	OF PALMS H	OSPITALITY
2	GL Number	Description	DEPT	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/23 (6 MOS)	12 Months Jan-Dec 2023	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
39		SUBTOTAL PUBLIC WORKS	50	237,900	362,004	328,800	235,821	471,841	401,865	73,065	363,800	35,000	438,500	349,500	376,000	329,600
40		% Increase/(Decrease) from Prior	· \ 51	-37%	52%	38%			22%		11%		21%	-20%	8%	-12%
41										-						
42		BUILDING								-						
43	35-4720.5010	PRINT AND OFFICE SUPPLIES		88	338	-	55	393	55	55	-	-	-	-	-	-
	35-4720.5013	BANK SERVICE CHARGES		-	-	-	-	-	-	-	-	-	-	-	-	-
45		SUBTOTAL BUILDING		88	338	-	55	393	55	55	-	-	-	-	-	-
46		% Increase/(Decrease) from Prior	Year													
47										-						
48		RECREATION								-						
49	35-4820.5025	NON-CAPITAL TOOLS & EQUIPME	EN RD	-	-	-	-	-	-	-	-	-	-	-	-	-
50	35-4820.5085	CAPITAL OUTLAY	RD	-	105,262	85,000	-	95,058	85,000	-	12,500	(72,500)	38,500	114,900	8,800	383,500
51	35-4830.5092	SPECIAL ACTIVITIES/EVENTS	RD	38,767	37,308	45,500	20,860	35,746	45,500	-	47,500	2,000	45,500	45,500	45,500	45,500
52		SUBTOTAL RECREATION	_	38,767	142,569	130,500	20,860	130,805	130,500	-	60,000	(70,500)	84,000	160,400	54,300	429,000
53		% Increase/(Decrease) from Prior	Year	234%	268%	237%					-54%		40%	91%	-66%	690%
54																
55		FRONT BEACH AND PARKI	NG MA	NAGEMENT						-						
56	35-5620.5026	MAINT & SERVICE CONTRACTS	FBCH	-	1,223	20,000	-	-	20,000	-	10,000	(10,000)	-	-	-	-
	35-5620.5085	CAPITAL OUTLAY	FBCH	-	26,749	75,000	-	-	75,000	-	-	(75,000)	-	10,000	-	30,000
58		SUBTOTAL FR BEACH/PKG MGT		-	27,972	95,000	-	-	95,000	-	10,000	(85,000)	-	10,000	-	30,000
59		% Increase/(Decrease) from Prior	Year					11		1		-	1	1		
60																
61	TOTAL HOSPITA	LITY TAX FUND EXPENDITURES		965,312	953,445	1,093,058	603,898	1,280,912	1,166,178	73,120	951,737	(141,321)	1,088,548	688,253	806,953	953,253
62 63		% Increase/(Decrease) from Prior	· Year	28%	-1%	13%			7%		-13%		14%	-37%	17%	18%
		BEFORE TRANSFERS		184,808	457,722	117,942	126,250	230,623	347,033	229,091	417,995	300,053	267,799	694,437	602,607	483,714
65																
66		TRANSFERS														
	35-3900.5901	OPERATING TRANSFERS OUT	XFER	(244,456)	(266,214)	(277,728)	-	(266,214)	(277,728)	-	(528,642)	(250,914)	(544,502)	(560,837)	(577,662)	(594,992)
68		NET TRANSFERS IN/(OUT)	-	(244,456)	(266,214)	(277,728)	-	(266,214)	(277,728)	-	(528,642)	(250,914)	(544,502)	(560,837)	(577,662)	(594,992)
69			_ <u> </u>													
70	NET INCOME	AFTER TRANSFERS		(59,648)	191,508	(159,786)	126,250	(35,591)	69,305	229,091	(110,647)	49,139	(276,702)	133,600	24,945	(111,278)
71																
72	ENDING FUN	ID BALANCE		815,387	1,006,896	847,109			1,076,201		965,554		688,851	822,452	847,397	736,119

	Y	Z
1	TAX FUND	
		NOTES
2		
2 3 39		
40		
41		
	BUILDING	
43	PRINT AND OFFICE SUPPLIES	
44	BANK SERVICE CHARGES	
45		
46		
47		
	RECREATION	
49	NON-CAPITAL TOOLS & EQUIPMENT	Γ
50	CAPITAL OUTLAY	FY25 incls golf cart (\$12.5K). Forecast period annual amts = 10% of 10 Yr Capital Plan totals. FY25 also includes \$50k to rehab the Breach Inlet boat ramp.
51	SPECIAL ACTIVITIES	Holiday Fest (\$27k), Front Beach Fest (\$16,500) and Sand Sculpting (\$4,000).
52		
53		
54		
	FRONT BEACH AND PARKING	
56	MAINT & SERVICE CONTRACTS	Maintenance and repairs to parking lot as needed (\$10k).
57	CAPITAL OUTLAY	Add or replace public art in FY26 (\$10k) and replace parking kiosks in FY28 (\$30k)
58		
59		
60		
61 62		
62		
64		
65		
_	TRANSFERS	
67	OPERATING TRANSFERS OUT	Includes transfers to General Fund for 2 police officers including livability officer (\$218k), 2 firefighter and 50% of Fire Inspector (\$234.3k), 1 CDL Driver (\$78K).
68		
69		
70		
71		
72		

	А	В	L	М	Ν	0	Р	Q	R	S	Т	U	V	W	Х
1	Draft 1							i				CITY C	F ISLE OF P	ALMS STAT	E ACCOM
2 GL	L Number	Description	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
5			STATE ACC	COMMOD	ATIONS TAX	FUND REVE	NUES		-		-				
		ACCOMMODATION TAX-RELATED	2,263,580	2,414,112	2,129,400	913,073	2,374,915	2,368,171	238,771	2,131,354	1,954	2,173,981	2,217,461	2,261,810	2,307,046
		ACCOMMODATION TAX-PROMO	1,044,725	1,114,201	982,800	421,418	1,096,114	1,093,001	110,201	986,503	3,703	1,006,233	1,026,358	1,046,885	1,067,823
		GRANT INCOME				12,352	12,352	12,352	12,352	-	-	-	-	-	-
		MISCELLANEOUS INCOME SALE OF ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-
		INTEREST INCOME	- 7,542	- 130,902	- 76,000	- 126,983	- 214,499	- 214,402	- 138,402	- 214,402	- 138,402	- 107,201	- 107,201	107,201	- 107,201
12 12	5500.4505	TOTAL REVENUES (NO TRANSFERS)		3,659,215	3,188,200	1,473,825	3,697,880	3,687,926	499,726	3,332,259	144,059	3,287,415	3,351,019	3,415,896	3,482,070
13		% Increase/(Decrease) from Prior \	43%	10%		, -,		16%	, -	5%	,	-1%	2%	2%	2%
14		· · · · ·							-						
15		GENERAL GOVERMENT													
)-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
17 50)-4120.5022	WATER AND SEWER	328	938	1,000	189	324	1,000	-	600	(400)	1,000	1,000	1,000	1,000
18 ⁵⁰)-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	268	-	8,000	394	394	8,000	-	6,000	(2,000)	6,000	6,000	6,000	6,000
		PROGRAMS/SPONSORSHIPS	64,932	108,207	95,000	23,274	71,770	95,000	-	95,000	-	95,000	95,000	95,000	95,000
		MISCELLANEOUS	-	-	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
23 50)-4120.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	691,667	691,667	666,667	-	-	-
24	0-4120.5090	TOURISM PROMOTION EXP	1,044,725	1,105,340	976,800	414,298	1,080,143	976,800	-	978,898	2,098	1,000,233	1,020,358	1,040,885	1,061,823
25		SUBTOTAL GENERAL GOVT	1,110,254	1,214,484	1,081,800	438,155	1,152,631	1,081,800	-	1,773,165	691,365	1,769,900	1,123,358	1,143,885	1,164,823
26		% Increase/(Decrease) from Prior 1	46%	9%	42%					64%		0%	-37%	2%	2%
28		POLICE													
)-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	7,747	12,555	11,000	9,502	18,439	11,000	-	25,000	14,000	7,500	7,500	7,500	7,500
		MAINT & SERVICE CONTRACTS	-	-	-	-	-		-		-	-	-	-	-
31 50)-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
32 50)-4420.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-
33 50)-4420.5085	CAPITAL OUTLAY	102,363	67,202	53,600	40,659	79,131	53,600	-	82,921	29,321	32,200	68,800	138,200	56,800
34		SUBTOTAL POLICE	110,110	79,758	64,600	50,161	97,570	64,600	-	107,921	43,321	39,700	76,300	145,700	64,300
35		% Increase/(Decrease) from Prior	-48%	-28%	-70%					67%		-63%	92%	91%	-56%
36															
37		FIRE													
38 50)-4520.5009	DEBT SERVICE - PRINCIPAL	82,956	80,957	82,439	-	-	82,439	-	83,947	1,509	85,483	87,048	88,641	90,263
39 50)-4520.5011	DEBT SERVICE - INTEREST	8,959	10,958	9,476	-	-	9,476	-	7,967	(1,509)	6,431	4,867	3,274	1,652
		NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	-	-	-	-	-	-	-	-
		MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-
42 50)-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-
43)-4520.5085	CAPITAL OUTLAY	115,596	44,116	20,000	-	25,293	20,000	-	153,250	133,250	522,000	26,200	373,400	30,800
44		SUBTOTAL FIRE	207,511	136,031	111,915	-	25,293	111,915	-	245,165	133,250	613,915	118,115	465,315	122,715
45		% Increase/(Decrease) from Prior	-50%	-34%	-73%					119%		150%	-81%	294%	-74%

	Y	Z
1	MODATIONS TAX FUND	
_		
		NOTES
2		
5		STATE ACCOMMODATIONS TAX FUND REVENUES
5		Budget based on 90% of actual last 12 month revenues. Long-term forecast increases by 2% per year.
7		Budget based on 90% of actual last 12 month revenues. Long-term forecast increases by 2% per year.
8		Body Armor Assistance Grant
9	MISCELLANEOUS INCOME	
10	SALE OF ASSETS	
11	INTEREST INCOME	
12		
13		
-	GENERAL GOVERMENT	
15	BANK SERVICE CHARGES	
17	WATER AND SEWER	Irrigation at Breach Inlet sign
18	NON-CAPITAL TOOLS & EQUIPMENT	Add/replace/maintain benches, etc at Carmen R Bunch and Leola Hanbury parks (\$1k) and provision for addition/maintenance of beach wheelchairs (\$5k)
21	PROGRAMS/SPONSORSHIPS	Provison for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (\$45K).
22	MISCELLANEOUS	
23	CAPITAL OUTLAY	FY25 includes 1/3 of the planning and construction of City Hall repairs/renovation (\$667k) and IOP Message Board (\$25K)
24	TOURISM PROMOTION EXP	Includes State-mandated 30% transfer (\$986,503 less \$22,605 for City's new Public Relations & Tourism Coordinator) to one or more DMOs (Designated Marketing Organizations) that have an "existing, ongoing tourism promotion program" or a DMO that can demonstrate that "it can develop an effective tourism promotion program". City Council could continue to designate the Charleston Area CVB/Explore Charleston as the City's only DMO and/or designate another organization that meets the State's requirements. Also includes \$15k for City Hall visitor T-shirt program.
25		
26		
27	POLICE	
28		Pody armor as pooled (\$7.5k) EV2E includes training room upgrades (\$17.5k)
30	MAINT & SERVICE CONTRACTS	Body armor as needed (\$7.5k). FY25 includes training room upgrades (\$17.5k)
31	PROFESSIONAL SERVICES	
32		
33	CAPITAL OUTLAY	FY25 incls a UTV (\$22K),1/2 of public safety drone (\$11.5K), New Tasers (\$18K) & 1/2 of PD share for access control system (\$31,250). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan
34		
35		
36		
_	FIRE	
38	DEBT SERVICE - PRINCIPAL	Debt service for new 75' ladder truck
39 40	DEBT SERVICE - INTEREST NON-CAPITAL TOOLS & EQUIPMENT	Debt service for new 75' ladder truck
40	MAINT & SERVICE CONTRACTS	
42		
43	CAPITAL OUTLAY	FY25 includes door access controls at PSB (\$31,250), 1/3 of local share new Rescue Boat (\$100K) and training mannequins (\$22K). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
44		
45		
10		

	А	В		М	Ν	0	Р	Q	R	S	т	U	V	W	Х
4		В	L	IVI	IN	0	Г	ų	n	3	1	-	· · ·		
1	Draft 1										INCREASE/		OF ISLE OF F	ALIVIS STA	TE ACCOM
			ACTUAL	ACTUAL	BUDGET FY24	YTD As Of 12/31/2023	Jan-Dec	FORECAST	INCREASE/ (DECR) FROM	BUDGET	(DECREASE)	FORECAST	FORECAST	FORECAST	FORECAST
2	GL Number	Description	FY22	FY23	BUDGET FT24	(6 MOS)	2023 (12 MOS)	FY24	FY24 BUDGET	FY25	FROM FY24	FY26	FY27	FY28	FY29
2	SE Number	Description				(· · · · · /	(12 1005)				BUDGET				
47		PUBLIC WORKS													
48 5	50-4620.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-
49 5	50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
50 5	50-4620.5079	MISCELLANEOUS	76	3,939	7,500	-	-	7,500	-	7,500	-	7,500	7,500	7,500	7,500
			8,174	36,500	615,000		-	615,000	-	570,000	(45,000)	225,400	47,400	100,400	7,600
	50-4620.5085	CAPITAL OUTLAY	0,174	30,300	013,000		<u> </u>	013,000		370,000	(43,000)	223,400	47,400	100,400	7,000
52		SUBTOTAL PUBLIC WORKS	8,250	40,439	622,500	-	-	622,500	-	577,500	(45,000)	232,900	54,900	107,900	15,100
53		% Increase/(Decrease) from Prior 1	-78%	390%	1535%					-7%		-60%	-76%	97%	-86%
54									-						
55		RECREATION							-						
57 5	50-4820.5026	MAINT & SERVICE CONTRACTS	1,036	-	-	-	(3,649)	-	-	-	-	-	-	-	-
58 5	50-4820.5085	CAPITAL OUTLAY	-	112,658	135,000	101,512	180,161	135,000	-	166,667	31,667	77,000	229,800	17,600	767,000
	50-4830.5092	SPECIAL ACTIVITIES	9,135	6,837	16,500	7,500	14,337	16,500	-	16,500	-	16,500	16,500	16,500	16,500
60		SUBTOTAL RECREATION	10,172	119,495	151,500	109,012	190,849	151,500	-	183,167	31,667	93,500	246,300	34,100	783,500
61		% Increase/(Decrease) from Prior	-13%	1075%	1195%					21%		-49%	163%	-86%	2198%
62									-						
63		FRONT BEACH AND FRONT	BEACH RES	STROOMS					-						
64 5	50-5620.5020	ELECTRIC AND GAS	637	747	700	295	733	700	-	750	50	750	750	750	750
65 5	50-5620.5022	WATER AND SEWER	11,577	12,009	12,000	7,025	12,356	12,000	-	12,500	500	12,500	12,500	12,500	12,500
66 5	50-5620.5026	MAINT & SERVICE CONTRACTS	11,129	21,013	45,000	761	18,951	45,000	-	45,000	-	45,000	45,000	20,000	20,000
67 5	50-5620.5044	CLEANING/SANITARY SUPPLY	10,369	8,909	11,000	3,561	8,641	11,000	-	11,000	-	10,000	10,000	10,000	10,000
	50-5620.5062		7,585	8,921	10,000	10,911	14,359	10,911	911	13,200	3,200	13,464	13,733	14,008	14,288
69 5	50-5620.5065	PROFESSIONAL SERVICES	-	-	80	-	-	80	-	80	-	80	80	80	80
	50-5620.5067	CONTRACTED SERVICES	109,972	108,588	125,000	55,421	111,991	125,000	-	125,000	-	125,000	125,000	125,000	125,000
70				,	-,		,	.,		-,		-,	-,	-,	-,
	50-5620.5085	CAPITAL OUTLAY	-	25,108	70,000	-	-	70,000	-	170,000	100,000	170,000	70,000	175,000	-
73 [°] 74		SUBTOTAL FR BEACH RESTRMS	151,269	185,295	273,780	77,975	167,030	374 001	911	377,530	103,750	376,794	277,063	257 220	103 (10
			3%			11,915	167,030	274,691	911		103,750			357,338	182,618
75 76		% Increase/(Decrease) from Prior \	3%	22%	87%			0%		38%		0%	-26%	29%	-49%
	τοται στατε α	TAX FUND EXPENDITURES	1,597,564	1,775,501	2,306,095	675,303	1,633,374	2,307,006	911	3,264,447	958,352	3,126,708	1,896,036	2,254,237	2,333,055
78	IOTAL STATE A	% Increase/(Decrease) from Prior \	1,557,504	1,775,501	46%	075,505	1,033,374	2,307,000	511	42%	556,552	-4%	-39%	19%	2,333,033
79			1/0	11/0	4076			078		4270			-3378	1378	370
80		E BEFORE TRANSFERS	1,718,283	1,883,714	882,106	798,522	2,064,505	1,380,920	498,814	67,812	(814,294)	160,707	1,454,984	1,161,658	1.149.014
81		E BEFORE TRANSFERS	1,710,205	1,005,/14	882,100	798,322	2,004,505	1,360,920	490,014	07,012	(014,294)	100,707	1,454,964	1,101,058	1,149,014
		TRANSFERG						<u> </u>	<u> </u>				<u> </u>		
82		TRANSFERS													
83	50-3900.4901	OPERATING TRANSFERS IN			-	-	-	-	-	-	-	-	-	-	-
		ODED ATING TO ANGEEDS OF T		1042 044	(4 250 54 3)	(47.000)	1647.060	(4.252.54.5)		14 450 20 1	104 750	(1 202 01-)	14 625 64-	(4 AFO COF)	(1 507 070)
	50-3900.5901	OPERATING TRANSFERS OUT	(603,497)	(642,811)	(1,358,544)	(17,693)	(647,360)	(1,358,544)	-	(1,450,294)	(91,750)	(1,362,915)	(1,635,617)	(1,459,685)	(1,507,976)
84			(602.46=)	1642.063	(4.050.5)	(47.000)	(647.066)	(4.950.555)		(4.450.005)	(04 == 0)	(4.969.01-)	/4 CDE CC=`	/4 450 665)	(4 503 050)
85		NET TRANSFERS IN/(OUT)	(603,497)	(642,811)	(1,358,544)	(17,693)	(647,360)	(1,358,544)	-	(1,450,294)	(91,750)	(1,362,915)	(1,635,617)	(1,459,685)	(1,507,976)
86										1			(1000 05 T	(non or)	10-0.0
		E AFTER TRANSFERS	1,114,786	1,240,903	(476,439)	780,829	1,417,146	22,376	498,814	(1,382,482)	(906,044)	(1,202,208)	(180,633)	(298,027)	(358,962)
88															
	FNDING FU	ND BALANCE	2,913,156	4,154,059	3,677,620			4,176,435		2,793,952		1,591,744	1,411,111	1,113,084	754,122

	Y	Z
1	MODATIONS TAX FUND	L
1	VIODATIONS TAX FOND	
		NOTEC
2		NOTES
2		
	PUBLIC WORKS	
	MAINT & SERVICE CONTRACTS	
_	PROFESSIONAL SERVICES	
	MISCELLANEOUS	Annual provision for beach trash cans.
50		Includes approx 38% of the Waterway Blvd multi-use path elevation project (\$570k). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-
51	CAPITAL OUTLAY	drainage related capital expenses.
52		
53		
54		
	RECREATION	
55	REGREATION	
		EVOE inde 1/2 cost of players and 8 new 9 players int (\$16714) Encount parts down and a second parts - 2004 - 540 Vz Cost Play totals
	CAPITAL OUTLAY SPECIAL ACTIVITIES	FY25 incls 1/3 cost of playground & pour & play project (\$167K). Forecast period annual amts = 20% of 10 Yr Cap Plan totals Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,500).
59 60	SPECIAL ACTIVITIES	כטווופכנטו אמוו (גזי,סטט), באגפו פצצ וומונ (גאָגסטט), וומגוכ פעפונ (גאָסטט).
61 62		
	FRONT BEACH AND FRONT	BEACH RESTROOMS
	ELECTRIC AND GAS	
_	WATER AND SEWER	Includes outside showers
	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).
	CLEANING/SANITARY SUPPLY	Supplies for front beach restrooms
	INSURANCE	
69	PROFESSIONAL SERVICES	Backflow tests
70	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.
	CAPITAL OUTLAY	FY25 - 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
73		parts of Ocean Blvd in FY25 (\$100k) and repl irrigation system in FY27 (\$175k).
74		
75		
76		
77		
78		
79		
80		
81		
82	TRANSFERS	
	OPERATING TRANSFERS IN	
		Incls xfers to Gen Fund for Public Relations & Tourism Coordinator (\$39.7), 3 firefighters (\$273.7k), 3 Paramedics (\$313k), 2 police officer (\$199k), 100% of BSOs
		and Marina Parking Attendant (\$35.6k), Police OT (\$20k), Front Beach restroom attendant (\$28.3k), STR Coordinator (\$74.7K) and Code Enforcement Officer
	OPERATING TRANSFERS OUT	(\$78.9K). Also includes 75% of annual debt svc on Marina dock bond (\$250.3k), Marina maintenance (\$50k) and Beach Run sponsorship (\$3k). FY25 Incls transfers
		to Marina fund for 50% of improves to the T-dock on the ICW (\$83k), Marina green space (\$50k) and 50% of resurfacing parking lot (\$75K). \$225k in FY27 for 50%
84		of bulkhead recoating if necessary.
85		
86		
87		
88		
89		

	А	В	С	L	М	Ν	0	Р	Q	R	S	Т	U	V	W	Х
1	Draft 1			L	L							CITY OF	ISLE OF PA	LMS BEACH		IANCE AND
	GL Number	Description	DEPT	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/23 (6 MOS)	12 Months Jan-Dec 2023	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
3																
4				REVENUES	- BEACH PF	RESERVATI	ON FEE FL	JND (58)				-				
5	55-3450.4028	DONATIONS OF CASH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6		GRANT REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7		INTEREST INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8		INTEREST INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9		BEACH PRESERVATION FEE	-	1,818,174	1,869,571	1,680,000	862,959	2,002,932	1,831,098	151,098	1,647,988	(32,012)	1,680,948	1,714,567	1,748,858	1,783,835
10		GRANT INCOME	-	98	120,000	-	166,892	286,892	166,892	166,892	500,000	500,000	-	-	-	-
11	58-3500.4505	INTEREST INCOME	-	18,196	273,624	165,000	235,919	410,573	401,407	236,407	401,407	236,407	200,704	200,704	200,704	200,704
12		TOTAL REVENUES		1,836,468	2,263,194	1,845,000	1,265,770	2,700,397	2,399,397	554,397	2,549,395	704,395	1,881,651	1,915,270	1,949,562	1,984,539
13			16 - 18													
	EXPENDITU	RES - BEACH PRESERVATIO	19 - 21													
		DEBT SERVICE - PRINCIPAL	22 - 23	-	-	-	-	-	-	-	-	-	-	-	-	-
		DEBT SERVICE - INTEREST	24 - 25	-	-	-	-	-	-	-	-	-	-	-	-	-
		BANK SERVICE CHARGES	26	-	-	-	-	-	-	-	-	-	-	-	-	-
18		MAINT & SERVICE CONTRACTS	27	-	-	-	-	-	-	-	-	-	-	-	-	-
19		PROFESSIONAL SERVICES	27	-	-	-	-	-	-	-	-	-	-	-	-	-
		BEACH NOURISHMENT	28	-	-	-	-	-	-	-	-	-	-	-	-	-
21		PROFESSIONAL SERVICES	28	-	-	-	-	-	-	-	-	-	-	-	-	-
22		B BANK SERVICE CHARGES	29-30	-	-	-	-	-	-	-	-	-	-	-	-	-
23	58-4120.5026	B MAINT & SERVICE CONTRACTS	BEACH	6,118	-	25,000	850	850	25,000	-	25,000	-	25,000	25,000	25,000	25,000
24	58-4120.5065	B PROFESSIONAL SERVICES	BEACH	72,340	102,300	345,000	59,897	116,624	345,000	-	425,000	80,000	60,000	535,000	85,000	60,000
25	58-4120.5084	CONSTRUCTION IN PROGRESS	BEACH	-	3,950	-	-	-	-		-	-	-	-	-	-
26	58-4120.5085	B CAPITAL OUTLAY	BEACH	20,197	305,048	485,000	15,150	144,138	485,000	-	765,000	280,000	285,000	265,000	285,000	265,000
27	58-4120.5087	B BEACH NOURISHMENT	9, 16, 19	-	-	-	999,330	999,330	1,890,000	1,890,000	587,500	587,500	350,000	16,750,000	-	-
28		TOTAL EXPENDITURES	-	98,655	411,298	855,000	1,075,227	1,260,942	2,745,000	1,890,000	1,802,500	947,500	720,000	17,575,000	395,000	350,000
29												-				
30	NET INCOM	E BEFORE TRANSFERS		1,737,814	1,851,896	990,000	190,543	1,439,454	(345,603)	(1,335,603)	746,895	(243,105)	1,161,651	(15,659,730)	1,554,562	1,634,539
31																
32		TRANSFERS														
	FF 2002 4001															
33	55-3900.4901	OPERATING TRANSFERS IN OPERATING TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		OPERATING TRANSFERS OUT OPERATING TRANSFERS IN	-	-	-				-		-		-	-	-	-
		OPERATING TRANSFERS IN OPERATING TRANSFERS OUT	-	_	-	-	-	-	-	-	-	-	-	-	-	-
		OPERATING TRANSFERS IN	-	-	-	-	-	-		-	-	-		-		-
38		NET TRANSFERS IN/(OUT)	31 - 38	-			-	-	-		-			-		
39			39 - 49									_				
	NET INCOM	E AFTER TRANSFERS	50	1,737,814	1,851,896	990,000	190,543	1,439,454	(345,603)	(1,335,603)	746,895	(243,105)	1.161.651	(15,659,730)	1.554.562	1,634,539
40			51	_,,	_,,	000,000		2, .33, 434	(0.0,000)	(_,000,000)	. 10,055	(0,100)	_,_01,001	(,,,)	_,,	_,
	ENDING FUI	ND BALANCE	51	6,493,827	8,345,723	9,335,723			8,000,120		8,747,015		9,908,667	(5,751,063)	(4,196,501)	(2,561,962)
L									-							

	Y	Z
1	PRESERVATION BUDGET	
-		
		NOTES
2		
3		
4		REVENUES - BEACH PRESERVATION FEE FUND (58)
5	DONATIONS OF CASH	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now hold all Beach funds.
6	GRANT REVENUE	beach restoration reget rand closed. Beach reservation reger and #56 now note an beach runds.
7	INTEREST	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
8	INTEREST INCOME	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
9	BEACH PRESERVATION FEE	FY25 budget based on 90% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
10	-	ADA Beach boardwalks funded by State Grant
11	INTEREST INCOME	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
12		· · · · · · · · · · · · · · · · · · ·
13		
14	EXPENDITURES - REACH E	RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)
	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), In FY27, \$475k for potential permitting & design of next off-shore project. In FY28, updated beach mgt plan (\$25k).
25	CONSTRUCTION IN PROGRESS	Emergency Beach Access Path
23		\$500k per year to repair/replace/add beach walkovers to include improved handicapped access. Includes mobi-mat material for beach accesses as needed
26	CAPITAL OUTLAY	(\$15k), improved vehicular beach access at IOP County Park (\$250K), Design & permitting related to next large scale off-shore project (365K), USACA Breach Inlet project (\$400K), shoal mgmt WDCA 25% city portion (\$187.5K), and shoal mgmt Breach Inlet (\$350K). FY27 includes construction of large scale project- Breach Inlet (\$13M) and WDCA City 25% portion (\$3.75M).
27	BEACH NOURISHMENT	Forecast construction of next large scale offshore renourishment projects in FY27. Rough estimates assumes a 25% cost increase over the total cost of the 2018 pr
28		
29		
30		
31		
	TRANCEERC	
32	TRANSFERS	
_	OPERATING TRANSFERS IN	
	OPERATING TRANSFERS OUT	
	OPERATING TRANSFERS IN	
36 37	OPERATING TRANSFERS OUT OPERATING TRANSFERS IN	
37	OPERATING TRAINSPERS IN	
38 39		
40		
41		
42		

	А	В	С	1	М	Ν	0	Р	Q	R	S	т	U	V	W	x
1	Draft 1	5	C	-			Ũ	'	4	Ň			Ŭ		SLE OF PAL	
2	GL Number	Description	DEPT	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/23 (6 MOS)	12 Months Jan-Dec 2023	FORECAST FY24	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
2																
5	CO 2450 4444				RECOVERY	FUND REV	ENUES			-		-				
6	60-3450.4111 60-3500.4501	GRANT INCOME MISCELLANEOUS	EV PTA	39,899	-	-	-	-	-	-	-	-	-	-	-	-
8	60-3500.4505	INTEREST INCOME	EV LOS	9,429	- 119,841	- 74,000	- 84,877	- 160,766	- 151,903	77,903	- 151,903	77,903	- 75,952	- 75,952	- 75,952	75,952
9	TOTAL REVENU			49,327	119,841	74,000	84,877 84,877	160,766	151,903 151,903	77,903	151,903 151,903	77,903	75,952	75,952	75,952	75,952
10		% Increase/(Decrease) from Pr	ior Year	194%	143%	342%	0.1011	,	105%		105%	-	-50%			
11		, , , , , , , , , , , , , , , , , , ,				0.2/0				-						
12		DISASTER RECOVERY FU	ND EXPENDIT	URES												
	60-4120.5013	BANK SERVICE CHARGES	16 - 18	-	-	-	-	-	-	-	-	-	-	-	-	-
14	60-4120.5045	STORM PREPARATION/CLEANU		-	111,854	10,000	905	1,510	10,000	-	10,000	-	10,000	10,000	10,000	10,000
15	60-4120.5058	HURRICANE BUILDING COSTS	22 - 23	-	-	-	-	-	-	-	-	-	-	-	-	-
16	60-4120.5065	PROFESSIONAL SERVICES	4 - 25	-	-	-	-	-	-	-	-	-	-	-	-	-
17	60-4120.5079	MISCELLANEOUS	26	-	-	3,000	-	-	3,000	-	3,000	-	3,000	3,000	3,000	3,000
18	TOTAL EXPEND	TURES	27	-	111,854	13,000	905	1,510	13,000	-	13,000	-	13,000	13,000	13,000	13,000
19		% Increase/(Decrease) from Pr	ior Year 27	#DIV/0!	#DIV/0!											
20			28							-						
21	60-3900.4901	OPERATING TRANSFERS IN	28	180,000	103,022	-	-	103,022	-	-	-	-	-	-	-	-
22			29-30							-		-				
23	DISASTER RE	ECOVERY NET INCOME AF	TER TRANSFE	RS						-		-				
24	NET OF REVI	ENUES & EXPENDITURES		229,327	111,009	61,000	83,972	262,278	138,903	77,903	138,903	77,903	62,952	62,952	62,952	62,952
25																
26	ENDING FUN	ID BALANCE	9, 16, 19, 22, 2 [,]	3,055,735	3,166,744	3,227,744			3,305,647		3,444,550		3,507,502	3,570,453	3,633,405	3,696,356
27																
28																
31		FIRE DEPARTMENT 1% F	REVENUES													
32	40-3450.4120	VFD 1% REBATE	EV PTA	163,416	208,310	208,000	227,860	227,860	227,860	19,860	218,688	10,688	225,570	225,570	225,570	225,570
33	40-3500.4505	INTEREST INCOME	EV LOS	49	529	300	388	716	682	382	682	382	300	300	300	300
34	TOTAL FIRE DEP	T 1% REVENUES		163,466	208,839	208,300	228,248	228,576	228,542	20,242	219,370	11,070	225,870	225,870	225,870	225,870
35		% Increase/(Decrease) from Pr	ior Year	4%	28%	33%			10%		5%		3%			
36																
37		FIRE DEPARTMENT 1% E	XPEND 31 - 38													
	40-4520.5013	BANK SERVICE CHARGES	39 - 49	48	63	70	24	48	70	-	70	-	70	70	70	70
-	40-4520.5014	MEMBERSHIP AND DUES	50	-	-	6,500	-	-	6,500	-	-	(6,500)	6,500	6,500	6,500	6,500
-	40-4520.5021	TELEPHONE/CABLE	51	5,623	5,680	6,100	2,459	5,392	6,100	-	6,100	-	6,100	6,100	6,100	6,100
	40-4520.5025	NON-CAPITAL TOOLS & EQUIPM		-	-	-	-	-	-	-	-	-	-	-	-	-
-	40-4520.5041	UNIFORMS	M&C	-	-	-	-	-	-	-	-	-	-	-	-	-
-	40-4520.5062 40-4520.5079		M&C M&C	163,749	188,600	193,630	205,797	214,606 2,061	209,147	15,517	211,200	17,570	211,200	211,200	211,200	211,200
44 45		MISCELLANEOUS T 1% EXPENDITURES	IVIAC	275 169,695	3,240 197,584	2,000 208,300	1,803 210,084	2,061 222,107	2,000 223,817	- 15,517	2,000 219,370	- 11,070	2,000 225,870	2,000 225,870	2,000 225,870	2,000 225,870
45		% Increase/(Decrease) from Pr	ior Vear	9%	197,384	34%	210,004	222,107	7%		5%		3%		223,070	223,070
40				570	10%	34/0			1 /0		<i>6/</i> د		3/0			
-	FIRE DEPT 19	% NET INCOME		(6,229)	11,256		18,164	6,468	4,725	4,725						
40	THE DEFT 1,			(0,229)	11,230	-	10,104	0,408	4,723	4,723	-	-	-	-	-	-

	Y	Z
1	HER FUNDS BUDGET	L
1	HER FONDS BODGET	
		NOTE
		NOTES
2		
2		
5		DISASTER RECOVERY FUND REVENUES
	GRANT INCOME	
7	MISCELLANEOUS	
	INTEREST INCOME	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
9		
10		
10		
-		
	DISASTER RECOVERY FUND EXPEND	NTURES
	BANK SERVICE CHARGES	
	STORM PREPARATION/CLEANUP	Only if needed
	HURRICANE BUILDING COSTS	
	PROFESSIONAL SERVICES	
	MISCELLANEOUS	\$3k annually for costs related to annual Hurricane Expo community event
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
	FIRE DEPARTMENT 1% REVENUES	
	VFD 1% REBATE	
	INTEREST INCOME	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
34		
35		
36		
37	FIRE DEPARTMENT 1% EXPENDITUR	RES
_	BANK SERVICE CHARGES	
	MEMBERSHIP AND DUES	
	TELEPHONE/CABLE	
	NON-CAPITAL TOOLS & EQUIPMENT	
	UNIFORMS	
	INSURANCE	
	MISCELLANEOUS	
45		
46		
47		
48		
40		

Actual Fy22 Actual Fy22 Actual Fy23 Budget Fy24 YTD As Of 12 Months Jan-Dec 2023 FORECAST (DECR) FOR MFY23 BUdget MOGET INCREASE/ (DECRASE) FY26 BUDGET FORECAST (DECRASE) FY26 FV26 FV26 </th <th></th>	
Image: Problem	CAST FORECAST FORECAST 7 FY28 FY29
49 36,047	,047 36,047 36,047
74 75 VICTIMS FUND REVENUES 76 64-3450.4112 COURT ASSESSMENTS FOR VICTIMS EV PTA 11,739 14,867 10,000 5,573 13,714 11,146 13,856 3,856 10,000 10,000 77 64-3500.4505 INTEREST -	,047 36,047 36,047
75 VICTIMS FUND REVENUES 76 64-3450.4112 COURT ASSESSMENTS FOR VICTIMS EV PTA 11,739 14,867 10,000 5,573 13,714 11,146 13,856 3,856 10,000 10,000 77 64-3500.4505 INTEREST -	
76 64-3450.4112 COURT ASSESSMENTS FOR VICTIMS EV PTA 11,739 14,867 10,000 5,573 13,714 11,146 1,146 13,856 3,856 10,000 10,77 76 64-3500.4505 INTEREST -	
77 64-3500.4505 INTEREST	
	0,000 10,000 10,000
	0,000 10,000 10,000
79 % Increase/(Decrease) from Prior Year 7% 27% -9% 11% 39% -28%	
81 VICTIMS FUND EXPENDITURES -	
	500 500 500
83 64-4420.5013 BANK SERVICE CHARGES M&C	
84 64-4420.5014 MEMBERSHIP AND DUES M&C - 60 100 100 - 100 - 100 - 100	100 100 100
85 64-4420.5021 TELEPHONE/CABLE M&C 493 - 2,600 2,600 - 2,600 - 2,600 - 2,600 - 2,600 -	2,600 2,600 2,600
86 64-4420.5041 UNIFORMS M&C	
	.,500 1,500 1,500
	3,000 3,000 3,000
	,700 7,700 7,700
90 % Increase/(Decrease) from Prior Year 937% -44% 370% 124% 15%	
	2,300 2,300 2,300
94 60-3900.4901 OPERATING TRANSFERS IN	
95 64-3900.5901 OPERATING TRANSFERS OUT (3,475) (3,510) (3,000) - (3,510) (3,000) - (3	3,000) (3,000) (3,000
	(700) (700) (700
98	
99 ENDING FUND BALANCE 32,123 35,184 35,484 28,355 32,510 31,810 31,	,110 30,410 29,710
100	
118	
119 120	
121	
122 RECREATION BUILDING FUND REVENUES	
	i,000 15,000 15,000
	2,644 2,644 2,644
	,644 17,644 17,644
126 % Increase/(Decrease) from Prior Year 148% 28% 199% 13% 13% -27%	
127	
128 RECREATION BUILDING FUND EXPENDITURES	
129 68-4820.5013 BANK SERVICE CHARGES M&C	
130 68-4820.5026 MAINT & SERVICE CONTRACTS M&C 2,000 2,000 - 2,000	
131 68-4820.5065 PROFESSIONAL SERVICES M&C	

	Y	Z
1	HER FUNDS BUDGET	
2		NOTES
2 3 49		
50		
74		
	VICTIMS FUND REVENUES	
76	COURT ASSESSMENTS FOR VICTIMS	
77	INTEREST	
78		
79		
81	VICTIMS FUND EXPENDITURES	
82 83	PRINT AND OFFICE SUPPLIES BANK SERVICE CHARGES	
84	MEMBERSHIP AND DUES	
85	TELEPHONE/CABLE	
86	UNIFORMS	
87	EMPLOYEE TRAINING	
88		
89		
90		
92		
92 93		
94		
95	OPERATING TRANSFERS OUT	Transfers out to General Fund to support payroll costs of part-time victims advocate in the Police Dept
97		
98		
99		
100		
118		
119 120		
121		
-	RECREATION BUILDING FUND REVEN	NUES
	MISCELLANEOUS REVENUE	Includes \$15k for Beach Run registration fees and \$3.7k for engraved paver donations
	INTEREST	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
125		
126		
127		
128	RECREATION BUILDING FUND EXPEN	NDITURES
129		
130	MAINT & SERVICE CONTRACTS	Expense related to engraving pavers at Rec Dept.
131	PROFESSIONAL SERVICES	
132		
133	SPECIAL ACTIVITIES	Expenses related to IOP Beach Run

	А	В	С	L	М	Ν	0	Р	Q	R	S	Т	U	V	W	Х
1	Draft 1													CITY OF IS	SLE OF PAL	MS ALL OT 53
2	GL Number	Description	DEPT	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/23 (6 MOS)	12 Months Jan-Dec 2023	FORECAST FY24	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET		FORECAST FY27	FORECAST FY28	FORECAST FY29
3	GERGINSEI	Description														
134	TOTAL RECREATI	ON FUND EXPENDITURES		11,871	11,343	17,000	4,547	11,354	17,000	-	17,000	-	15,000	15,000	15,000	15,000
135		% Increase/(Decrease) from Prior Year		196%	-4%	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
138										-		-				
139	REC BUILDIN	G FUND NET INCOME		8,733	14,174	7,250	12,258	12,612	10,038	2,788	10,038	2,788	5,644	5,644	5,644	5,644
140																
141	ENDING FUN	D BALANCE		99,067	113,242	120,492			123,280		133,318		138,962	144,606	150,250	155,894

	Y	Z
1	HER FUNDS BUDGET	
		NOTES
		NUTES
2		
134		
135		
136		
137	OPERATING TRANSFERS IN	Transfer in from State Atax fund to sponsor IOP Beach Run
138		
139		
140		
141		

	А	В	С	L	М	N	0	Р	Q	R	S	Т	U	V	W	Х
1	Draft 1					CITY OF ISLE	OF PALMS	VARINA EN	NTERPRISE F	UND BUDGET					55	
2	GL Number	Description	DEPT	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
5				MARINA R							I	I		l	l	
6	90-3450.4111	GRANT INCOME	М	-	81,082	-	-	-	-	-	-	-	1,500,000	-	-	-
7	90-3500.4501	MISCELLANEOUS INCOME	М	-	38,264	-		2,264	-	-	-	-	-	-	-	-
8	90-3500.4505	INTEREST INCOME	М	3,458	33,740	13,000	48,461	73,881	79,078	66,078	79,078	66,078	39,539	39,539	39,539	39,539
9	90-3600.4610	MARINA STORE LEASE INCOME	М	60,685	60,685	98,000	46,266	63,487	98,827	827	100,640	2,640	102,653	104,706	106,800	108,936
	90-3600.4620	MARINA OPERATIONS LEASE INCOM	М	143,617	143,617	216,000	142,277	159,887	230,243	14,243	239,243	23,243	244,028	248,908	253,887	258,964
11	90-3600.4630	MARINA RESTAURANT LEASE INCOI	Μ	81,925	93,410	114,000	157,775	203,588	177,627	63,627	110,921	(3,079)	127,963	146,345	156,095	165,440
12	90-3600.4645	MARINA STORE VARIABLE LEASE IN	M	8,219	6,349	-	-	-	-	-	-	-	-	-	-	-
13	90-3600.4655	MARINA OPERATIONS VARIABLE LE		-	8,568	-	-	-	-	-	-	-	-	-	-	-
14	90-3600.4660 90-3600.4665	MARINA PUBLIC DOCK INCOME MARINA RESTARUANT VARIABLE LE	19 - 21	12,000 (2,327)	19,065	-	-	-	-	-	-	-	-	-	-	-
16	90-3600.4670	MARINA RESTARGANT VARIABLE LE	22 - 25	45,749	44,418	-						-	-	-		
17	90-3600.4680	MARINA OPERATIONS LEASE INTER	24 25	108,144	105,322	-	-	_	-	-	-	-	-	-	-	
18	90-3600.4690	MARINA RESTAURANT LEASE INTER	27	63,258	71,408	-	-	-	-	-	-	-	-	-	-	-
19		TOTAL REVENUES	27	524,728	705,929	441,000	394,779	503,107	585,775	144,775	529,882	88,882	2,014,182	539,498	556,320	572,879
20		% Increase/(Decrease) from Prior Y	28	48%	35%	24%			33%	1	20%		280%	-73%	3%	3%
21			28													
22		MARINA GENERAL & ADMI	29-30													
23	90-6120.5011	DEBT SERVICE - INTEREST	М	84,893	79,526	75,427	37,714	76,793	75,427	-	69,854	(5,573)	64,152	58,342	52,402	46,332
25	90-6120.5022	WATER AND SEWER	М	547	363	2,000	211	376	2,000	-	1,000	(1,000)	2,000	2,000	2,000	2,000
26	90-6120.5026	MAINT & SERVICE CONTRACTS	.9, 22, 24,	30,212	10,027	50,000	-	7,176	50,000	-	50,000	-	1,575,000	75,000	75,000	75,000
28	90-6120.5065	PROFESSIONAL SERVICES	М	152,171	60,501	82,000	19,165	28,722	82,000	-	82,000	-	20,000	20,000	20,000	20,000
29	90-6120.5079	MISCELLANEOUS	М	-	7,967	7,200	6,120	6,287	7,200	-	7,200	-	7,200	7,200	7,200	7,200
30		SUBTOTAL		267,824	158,384	216,627	63,209	119,354	216,627	-	210,054	(6,573)	1,668,352	162,542	156,602	150,532
31		% Increase/(Decrease) from Prior Ye	ar	-34%	-41%	-47%					-3%		694%	-90%	-4%	-4%
32																
33		MARINA STORE														
	90-6220.5022	WATER AND SEWER	Μ	320	320	300	360	360	360	60	360	60	360	360	360	360
		DEPRECIATION	Μ	7,610	7,180	7,610	3,626	6,367	7,610	-	7,610	-	7,610	7,610	7,610	7,610
	90-6220.5062		31 - 38	346	-	1,500	-	-	550	(950)	600	(900)	600	600	600	600
	90-6220.5065	PROFESSIONAL SERVICES	39 - 49	400	100	500	-	-	500		500	-	500	500	500	500
40 41		SUBTOTAL % Increase/(Decrease) from Prior Ye	51	8,675 -3%	7,600 -12%	9,910 11%	3,985	6,727	9,020 -9%		9,070 -8%	(840)	9,070	9,070	9,070	9,070
41		% Increase/(Decrease) from Prior Ye	ar	-3%	-12%	11%			-9%		-8%					
43	00 6420 5020	MARINA OPERATIONS	N.4	77 402	2 415									450.000		
	90-6420.5026 90-6420.5030	MAINT & SERVICE CONTRACTS DEPRECIATION	M	77,483 296,752	2,415 310,840	- 296,752	- 153,621	- 291,240	- 312,000	- 15,248	- 315,000	- 18,248	- 315,000	450,000 315,000	- 315,000	- 315,000
		ADVERTISING	M	3,880	510,840	5,000	-	- 291,240	5,000	-	5,000	- 10,240	5,000	5,000	5,000	5,000
40	50 0420.0001		141	5,000	500	5,000			5,000		5,000		3,000	5,000	5,000	5,000

	Y	Z
1		
2		NOTES
2		
5		MARINA REVENUES
6	GRANT INCOME	\$1.5M State budget allocation for Marina dredging
7	MISCELLANEOUS INCOME	
8	INTEREST INCOME	FY25 interest income based on last 12 months received. Forecast periods are 50% of FY25 Budget.
	MARINA STORE LEASE INCOME	FY25 budget based on current base rent + \$5k estimated additional rent. Forecast assumes a 2% annual increase.
		FY25 budget based on current base rent + \$9k estimated additional rent. Forecast assumes a 2% annual increase.
11		FY25 budged based on current base rent + \$35k estimated additional rent. Forecast assumes a 2% annual increase.
	MARINA STORE VARIABLE LEASE INC	
13 14	MARINA OPERATIONS VARIABLE LEA MARINA WAVERUNNER LEASE INCOI	
	MARINA WAVERONNER LEASE INCO	
	MARINA STORE LEASE INTEREST	
	MARINA OPERATIONS LEASE INTERES	
18	MARINA RESTAURANT LEASE INTERE	
19	-	
20		
21		
22	MARINA GENERAL & ADMIN	ISTRATIVE
		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.
		Irrigation around sign
26		Marina maintenance contingency, increased FY26+ (\$75K). Approx .6% of insured boat ramp, bulkhead and dock value. FY26 includes \$1.5 million dredging project funded by a State budget allocation.
28		Legal fees (\$10k), UST tank tests (\$2k) and provision for tenant financial statement review (\$20k). FY25 includes a rebudget of \$50k for permitting of future dredging project. Permits can take up to 2 years to secure.
	MISCELLANEOUS	Provision for resident eco-tour outings
30		
31		
32		
33	MARINA STORE	
34	WATER AND SEWER	Annual fireline inspection
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
40		
41		
42		
43	MARINA OPERATIONS	
44	MAINT & SERVICE CONTRACTS	\$450,000 for bulkhead recoating in FY27
		Includes depreciation on new docks starting in FY21.
46	ADVERTISING	

	А	В	С	L	М	Ν	0	Р	Q	R	S	Т	U	V	W	Х
1	Draft 1					CITY OF ISLE	OF PALMS	/ARINA EN	ITERPRISE F	UND BUDGE	ſ				57	
2	GL Number	Description	DEPT	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
	90-6420.5062	INSURANCE SUBTOTAL	М	159,592	198,440	200,000	173,546	225,685	216,546	16,546 31,794	224,800	24,800 43,048	229,296	233,882 1,003,882	238,560	238,560 558,560
50 51		% Increase/(Decrease) from Prior Y	oor	537,707 -36%	512,195 -5%	501,752 -40%	327,166	516,925	533,546 6%		544,800 9%	43,048	549,296 1%	1,003,882	558,560 -44%	558,560
52		% increase/(Decrease) from Prior f	edi	-30%	-3%	-40%			0%		5%		170	0370	-44%	
53		MARINA RESTAURANT														
	90-6520.5020	ELECTRIC AND GAS		_	_	_	_		-	-	_	_	-	_	_	_
	90-6520.5022	WATER AND SEWER		_		-	_	-	-	-	-	_	_	_	_	_
56	90-6520.5026	MAINT & SERVICE CONTRACTS	М	43,030	40	-	845	885	845	845	-	-	-	-	-	-
57	90-6520.5030	DEPRECIATION	М	5,250	4,874	5,250	2,468	4,280	5,250	-	5,250	-	5,250	5,250	5,250	5,250
			М													
	90-6520.5062	INSURANCE		7,290	7,186	30,000	-	-	7,300	(22,700)	7,600	(22,400)	7,752	7,907	8,065	8,065
	90-6520.5065	PROFESSIONAL SERVICES	Μ	-	-	200	-	-	200	-	200	- (22,400)	200 13,202	200	200	200
62 63		SUBTOTAL % Increase/(Decrease) from Prior Y	oor	55,570 2423%	12,100 -78%	35,450 1510%	3,313	5,165	13,595 -62%	(21,855)	13,050 -63%	(22,400)	13,202	13,357 1%	13,515 1%	13,515
64		% increase/(Decrease) from Prior f	edi	242370	-70%	1510%			-02/0		-03%		170	170	170	
65		MARINA PUBLIC DOCK														
66	90-6820.5020	M ELECTRIC AND GAS	М	78	601	_	350	674	674	674	675	675	675	675	675	675
67	90-6820.5026	M MAINT & SERVICE CONTRACTS		2,835	7,129	100,000	2,468	7,275	100,000	-	-	(100,000)	-	-	-	-
68	90-6820.5030	M DEPRECIATION	Μ	2,938	2,938	50,000	1,469	2,693	50,000	-	15,000	(35,000)	15,000	15,000	15,000	15,000
69	90-6820.5062	M INSURANCE	М	8,490	3,081	13,000	-	-	3,100	(9,900)	13,000	-	13,260	13,525	13,796	13,796
70	90-6820.5079	M MISCELLANEOUS	М	-	2,133	-	476	2,609	476	476	-	-	-	-	-	-
71		SUBTOTAL		14,340	15,882	163,000	4,763	13,250	154,250	(8,750)	28,675	(134,325)	28,935	29,200	29,471	29,471
72		% Increase/(Decrease) from Prior Y	ear	-45%	11%	527%			-5%		-82%		1%	1%	1%	
73																
74		TOTAL MARINA EXPENSES		884,115	706,161	926,739	402,437	661,421	927,037	298	805,649	(121,090)	2,268,855	1,218,051	767,217	761,147
75 76		% Increase/(Decrease) from Prior Y	ear	-31%	-20%	-28%			0%		-13%		182%	-46%	-37%	-1%
70		E BEFORE TRANSFERS		(359,387)	(232)	(485,739)	(7,658)	(158,314)	(341,262)	144,477	(275,767)	209,972	(254,673)	(678,553)	(210,897)	(188,269)
78		E DEFORE TRANSFERS		(555,567)	(252)	(485,759)	(7,058)	(150,514)	(341,202)	144,477	(275,767)	209,972	(234,073)	(078,555)	(210,897)	(100,209)
78		TRANSFERS														
79		INANSFERS														
80	90-3900.4901	OPERATING TRANSFERS IN	М	249,920	250,419	2,185,370	-	250,419	2,185,370	-	641,391	(1,543,979)	299,864	750,006	300,051	299,999
81												-				
	NFT INCOM	E AFTER TRANSFERS		(109,467)	250,187	1,699,631	(7,658)	92,105	1,844,108	144,477	365,624	(1,334,007)	45,191	71,453	89,154	111,730
83				(103,407)	230,107	1,055,031	(7,058)	52,103	1,044,100	144,477	303,024	(1,004,007)	-3,131	, 1,433	03,134	111,730
84	ENDING NET	FPOSITION		5,848,019	6,098,205	7,797,836			7,942,314	· ·	8,307,937		8,353,128	8,424,581	8,513,735	8,625,466
	ENDING CAS				1,812,317	1,812,317			1,777,491		1,755,975		1,880,026	2,025,339	2,182,353	2,355,943
00				313,001	1,012,017	1,012,017			1,777,431		1,733,373		1,000,020	2,023,333	2,202,333	2,000,040
55			I													

	Y	Z
1		
		NOTES
2		
3		Includes property and liability for the ramp & bulkhead (\$26k), new docks (\$215k*80%=\$172k) and underground storage tank insurance on (2) fuel tanks (\$2k).
47	INSURANCE	Assume 2% annual increase during forecast period.
	INSORANCE	
50 51		
52		
	MARINA RESTAURANT	
	ELECTRIC AND GAS WATER AND SEWER	
	MAINT & SERVICE CONTRACTS	
	DEPRECIATION	
57	DEFRECIATION	Portion of dock insurance attributable to restaurant dock (\$215k*14%=\$30k). Assume 2% annual increase during forecast period. Tenant pays for property, liability
58	INSURANCE	and flood coverage.
	PROFESSIONAL SERVICES	Backflow tests.
62		
62 63		
64		
-	MARINA PUBLIC DOCK	
	MAINT & SERVICE CONTRACTS	Electricity for public dock
_	MAINT & SERVICE CONTRACTS	Complete improvements to green space surrounding new public dock moved to capital in FY25 for land improvements.
_	DEPRECIATION	Includes depreciation on the new public dock
	INSURANCE	Includes depreciation on the new public dock Includes 9% of total dock insurance. This is the pro-rata share based on linear feet of dock.
	INSURANCE	Includes 9% of total dock insurance. This is the pro-rata share based on linear feet of dock.
71		
72		
73		
74		
75		
76		
77		
78		
	TRANSFERS	
19		
	OPERATING TRANSFERS IN	
80		
81		
82		
83		
84		
85		
80		

	А	В	С	L	М	Ν	0	Р	Q	R	S	Т	U	V	W	Х
1	Draft 1					CITY OF ISLE	OF PALMS	MARINA E	NTERPRISE F	UND BUDGE	Г				59	
2	GL Number	Description	DEPT	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	YTD As Of 12/31/2023 (6 MOS)	Jan-Dec 2023 (12 MOS)	FORECAST FY24	INCREASE/ (DECR) FROM FY24 BUDGET	BUDGET FY25	INCREASE/ (DECREASE) FROM FY24 BUDGET	FORECAST FY26	FORECAST FY27	FORECAST FY28	FORECAST FY29
		CASH BALANCE														
91		ESTIMATE FUTURE CASH BALANCES:														
92		BEGINNING CASH				1,812,317			1,812,317		1,777,491		1,755,975	1,880,026	2,025,339	2,182,353
93		ADD NET INCOME				(485,739)			(341,262)		(275,767)		(254,673)	(678,553)	(210,897)	(188,269)
94		ADD TRANSFERS IN				2,185,370			2,185,370		641,391		299,864	750,006	300,051	299,999
95		ADD NON-CASH DEPRECIATION				359,612			374,860		342,860		342,860	342,860	342,860	342,860
96		ADD DEBT PROCEEDS				-			-		-					
		LESS CAPITAL ADDS NOT IN EXPEN	NSE (T-doc	k improves,												
97		new public dock)				(2,000,794)			(2,000,794)		(466,000)		-			
		LESS BOND PRINCIPAL PAYMENT	NOT INCLU	JDED IN												
98		EXPENSE				(253,000)			(253,000)		(264,000)		(264,000)	(269,000)	(275,000)	(281,000)
99		ENDING CASH				1,617,766			1,777,491		1,755,975		1,880,026	2,025,339	2,182,353	2,355,943

													60
	Α	D D		G H I	K	L	М	N	0	Р	Q	R	S
1			City of Isle	of Palms 10-Ye	ear Capital	Plan							
2		Expenditures for assets or pr					ncluded in	operating	budgets*	*			
3													
4		Deferred											
5	E 1 1		FY24	FY25 DEPT	_								
6	Fleet Count		APPROVED	REQUESTS	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
7	Count	Moved from FY24 to FY25 & \$1M to \$2.1M	CAPITAL		_								
8													
		O an anal O an ann an t											
9		General Government											
10													
11		Audio Visual (AV) improvements for Council Chamber						50,000					
12		City Hall parking lot fence replacement	18,000										
13		Replace framing and metal doors at City Hall	30,000										
14		New telephone system (need quote)		30,000									
15		Replace City Hall generator							75,000				
16		Court software replacement				30,000						40,000	
17		Replace message boards at Connector and Breach Inlet		25,000									
18		Repl Admin & Mayor's radios					20,000						
19		Council Computer Tablets (8) (need quote)		9,600									
		FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds. Deferre	ed 625,000										
20		325,200 of the 625,000 from FY24.	023,000	325,200									
21		Resurface City Hall parking lot		-					15,000				
22		Planning, design & construction for City Hall repair and reconfiguration. from FY24 to FY25 \$1.250M tp \$2M.	Moved 1,250,000	2,000,000	2,000,000								
23			1,200,000										
24		Subtotal	Capital 1,923,000	2.389.800	2.000.000	30.000	20.000	50.000	90.000	-	-	40.000	-
25		Cubicul	.,	_,,	_,,	,	,		,			,	
26		Facilities Maintenance											
		Building maintenance contingency to proactively address issues as needed include	dina										
		HVAC- calculated as 1% of City Hall building insured value. Split 50/50 Gen	28,692	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472
27		Govt/Building.	-,	,	,	,	,	, –	,	,	, –	, _	,
28													
29		Subtotal Facilities Maint	enance 28,692	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472
30						-	-			-			•
31													
32	-	Grand Total General Government	1,951,692	2,404,272	2,014,472	44,472	34,472	64,472	104,472	14,472	14,472	54,472	14,472
33					· _ ·				<i>.</i>		· · ·		

														61
	А	BD	F	G		I K	L	М	Ν	0	Р	Q	R	S
1			City of Isl	e o	f Palms 10-Y	'ear Capital	Plan							
2		Expenditures for assets or projects						ncluded in	operating	budgets**	ŧ			
			÷ 00000		xperialitates				operating	buugeto				
3														
4		Deferred	FY24											
5		Model Changed	APPROVED		FY25 DEPT	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
	Count Y	Year New	CAPITAL		REQUESTS			-	-		-	-		
7		Moved from FY24 to FY25 & \$1M to \$2.1M												
8														
34		Police Department												
35														
36		Patrol vehicles and SUVs on average are replaced in the 6th year.												
37	15	Patrol SUVs (3 Units in FY25) (\$52K to \$55K)	104,000		165,000	110,000		275,000	220,000		165,000	110,000		275,000
38	6	Patrol Sedans												
39	8	Patrol F150 pickup trucks		-			220,000	55,000		110,000				
40	1	Beach services 4WD pickup	48,000	-				45,000			50,000			
41	2	ACO 4WD Pickup Truck 2022 Yamaha ATV Beach services utility 4x4 UTV-Plow attachment (\$18K to	48,000	+							50,000			
		\$22K)												
42	1				22,000		-		22,000				22,000	
		2022 Yamaha ATV Beach services utility 4x4 UTV using grant funds (\$18K to												
43	1	\$22K)			22,000		-		22,000				22,000	
44	1	Pickup Truck for Code Enforcement	46,000		,				,	50,000			,	
45	2	Low speed vehicles (LSVs) for parking mgt	,			18,000	18,000	-	-	19,000	19,000			
46	2	2022 Polaris GEM Transfer to Park Co.					18,000	18,000				18,000	18,000	
47		Front Beach surveillance system (approx 7 cameras)						35,000					40,000	
48		Recording equipment (tie in with outside surveillance sys)	49,000			-			20,000					
49		Computer servers per VC3 recommendation (Need more information)	7,600			18,000	18,000			20,000	20,000			
50		PD radios (in-car & walkies)			12,000			250,000						
51		Speed radar & trailer (Moved from FY24 to FY26 & \$13K to \$15K)				15,000								
52		7 traffic counters located at Connector & Breach Inlet					30,000				30,000			
53		Two License Plate Reader (LPRs) for mobile parking enforcement												
54		Records Management System (Lawtrac)					20,000							
		De-escalation & Use of Force training simulation sys (software & hardware)					00.000							
55		Add automatic license plate reader for IOP Connector for investigative					20,000							
56		purposes. Recurring \$5k fee for subscription	11,500					13,000				15,000		
57		Evidence refrigerator	9,000					13,000				13,000		
58		Mobile digital billboard purchased with grant funds in FY21	9,000	+				+				20,000		
59		Taser (Conducted Energy Weapons) Upgrade		1	18,171	_						20,000		
60		Public Safety Building Access Control System (1/2 Police)		1	62,500	_								
61		Public Safety Drone		1	23,000									
		Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes			,									
62		(1/2 FD and 1/2 PD)			17,500									
63														
64	39	Subtotal Capital	275,100		342,171	161,000	344,000	691,000	284,000	199,000	284,000	163,000	102,000	275,000
65				1										
66		Facilities Maintenance												
		Building maintenance contingency to proactively address issues as needed including						10	105	105	10			
67		HVAC systems - calculated as 1% of Public Safety Building insured value. Split 50/50	62,500		62,500	92,500	125,000	125,000	165,000	125,000	165,000	125,000	125,000	125,000
67 68		Police/Fire. Incr to 2% in FY27	60 500	-	60 500	00 500	105.000	105.000	165.000	125.000	165.000	105 000	105 000	105 000
68 69		Subtotal Facilities Maintenance	62,500	+	62,500	92,500	125,000	125,000	165,000	125,000	165,000	125,000	125,000	125,000
	39	Grand Total Police Department	337,600		404,671	253,500	469,000	816,000	449,000	324,000	449,000	288,000	227,000	400,000
10	39		337,000	1	404,071	∠53,500	409,000	010,000	449,000	324,000	449,000	200,000	221,000	400,000

								-					62
	А	В		G H I	К	L	М	N	0	Р	Q	R	S
1			City of Isle	of Palms 10-Ye	ear Capital	Plan							
2			Expenditures for assets or projects > \$5000 **	Expenditures le	ess than \$	5.000 are i	included ir	n operating	a budaets*	**			
3													
4			Deferred										
5			Changed FY24	FY25 DEPT	_								
6	Fleet Count	Mode Year	New APPROVED	REQUESTS	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
7	ooun	. ou	Moved from FY24 to FY25 & \$1M to \$2.1M		-								
8													
71			Fire Department										
72			Past practice was to replace pickup trucks in the 6th year - this budget moves that replacement i	rotation to 7 years. We	will evaluate th	his practice as	time goes by.	Need to evalua	ate life span of	Engines and L	adder Trucks		
74		_					+		,	5		4 500 000	
74	1		2021 E-One Typhoon Fire Engine E1002 (Pumper) (LT 24 mths) Station 2 2009 E-One Typhoon Fire Engine E1001 (Pumper) (LT 24 mths) Station 1									1,500,000	
75	1		(Moved from FY25 to FY28 & \$1M to \$1.5M).				1,500,000						
15	I		2003 E-One Cyclone II Tower TW1002 95' Ladder Truck (LT 24 mths) (\$1M to				1,500,000						
76	1		\$2.5M)		2.500.000		1						
77	1		2020 E-One Typhoon Ladder L1001 - 75' Ladder Truck (~2034)										3,500,000
78	1		2022 Ford F-150 C1002 Deputy Fire Chief Station 2					65,000					
79	1		2023 Ford Expedition C1001 Fire Chief Station 1						65,000				
80	1		2023 Ford F-150 BC1006 Battalion Chief Station 1						125,000				
81	1	_	2023 Ford F-150 SQ1001 Squard Station 1			00.000			125,000				
82 83	1 1	_	2019 Ford F-150 BC1004 Battalion Chief Station 156,0002020 Ford Ranger FM1005 Fire Marshall Station 156,000			60,000	60.000						
84	1		2020 Fold Ranger FM1005 File Marshall Station 1 56,000				60,000						
85	1		High-Water Vehicle (Future Year)										
86	3		2022 John Deere Mules ML1001, ML1002 & ML1003					17,000	17,000	17,000			
87	1		2017 Sea-Doo Jet Ski JS1003 Station 1	18,000				19,000	,	,		20,000	
88	1		2021 Sea-Doo Jet Ski JS1001 Station 1		18,000				20,000				20,000
89	1		2022 Sea-Doo Jet Ski JS1002 Station 2			19,000				20,000			
90	1	_	2017 Alweld Boat B1017 Flat Bottom			45,000							
91	1	+	2012 Pioneer Sport Fish Boat B1020 with Pump (Obsolete) New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths (\$65K to										
00			\$300K)	202.000									
92 93	1		One Thermal imaging camera (we have 4) in future repl all at once	300,000	60.000					70.000			
93 94			Radios (in-car & walkies) 20,000		00,000		250,000			70,000			
95		-	Porta-Count machine for SCBA mask fit testing (only w/ failure) 10,000				200,000	12,000					
96			RAD-57 medical monitor for carbon monoxide & oxygen (only w/failure) 6,000			7,000	1	,	8,000			9,000	
97			Cutters, spreader, hose and pump for "jaws of life" equip (City Portion 5%)	6,000			15,000					- 	
98			Two Ram extrication devices				15,000						
99			Battery operated combination extrication tool for Sta2					20,000					
100	0		New airbags and hoses for vehicle accident extrications	10,000	00.000		07.000	04.000		12,000	00.000		
101	3		All terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1 **Leave as-is(every 3yrs)	26,000	20,000		27,000	21,000		28,000	22,000		
102			Two (2) portable deck guns to be mounted on pumper trucks (\$10K to \$9K)	9,000									

													63
A B	D	F	G		I K	L	М	N	0	Р	Q	R	S
1		City of Isl	e c	of Palms 10-Y	ear Capital	Plan							
2	Expenditures for assets or projects						ncluded in	operating	ı hudaets [;]	**			
		φυυυυ 	_ _					operating	buugets				
3			_										
4	Deferred	FY24											
5 Fleet Mode		APPROVED		FY25 DEPT	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
6 Count Year	New	CAPITAL		REQUESTS	_								
7	Moved from FY24 to FY25 & \$1M to \$2.1M		4										
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	SCBA (self contained breathing apparatus) Evaluate in FY34		-							,		350,000	
	2nd set of bunker gear (protective helmet, flash hood, coat, pants, boots & gloves) for all		-								105 000	,	
108	personnel (\$4000*34). Approx 10-yr life										165,000		
109	Exhaust system for both stations	200,000	-										
110	High-rise kits requited for automatic aid	10,000	-										
111	Physical agility testing equipment, 75% covered with a grant	50,000											
112 4000	0 Public Safety Building Access Control System Station 1 (1/2 FD & 1/2 PD)			62,500									
	Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes												
113	(1/2 FD and 1/2 PD)			17,500									
	Training mannequins (three fire rescue and two medical training mannequins)												
114	and Training SCBA Self Contained Breathing Appartus			22.000									
115	Door Access Controls at Fire Station No. 2 to match Fire Sta. No. 1		+	65.000									
115 116			+	00,000									
117	Subtotal Capital	528.000	+	536.000	2.610.000	131.000	1.867.000	154.000	360.000	277.000	187.000	1,879,000	3,520,000
119	•	020,000			2,010,000	,	.,	101,000	000,000	211,000	,	.,0.0,000	0,020,000
119	Facilities Maintenance												
	Building maintenance contingency to proactively address issues as needed including HVAC (\$30K)												
	- calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire.	154,620		222,160	158,160	286,321	286,321	286,321	286,321	286,321	286,321	286,321	286,321
120	FD FY25 includes \$64K for elevator repair for Station 2. Incr to 2% in FY27												
121	Subtotal Facilities Maintenance	154,620		222,160	158,160	286,321	286,321	286,321	286,321	286,321	286,321	286,321	286,321
123 24	Grand Total Fire Department	682,620		758,160	2,768,160	417,321	2,153,321	440,321	646,321	563,321	473,321	2,165,321	3,806,321

														64
	Α			G	H I	K	L	М	Ν	0	Р	Q	R	S
1			City of Isle	of P	alms 10-Ye	ar Capital	Plan							
2		Expenditures for assets or projects						cluded in	operating	n hudaets*	*			
			φυυυυ	Слрс	manures ie	55 than 40			operating	Judgets				
3														
4		Deferred	FY24											
5	Fleet		APPROVED		Y25 DEPT	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
6	Count		CAPITAL	R	EQUESTS									
7		Moved from FY24 to FY25 & \$1M to \$2.1M												
8														
124		Public Works Department												
120		2006 Mack Packer (PW2) Rear Loader (18m LT) (Letter of Intent FY24)												
400		(Moved from FY25 to FY26 & \$250K to \$320K)				000.000								
126	1					320,000								
10-		2008 Mack Packer (PW22) Side Loader (18m LT) (Letter of Intent												
127	1	FY24)(\$255K to \$390K)				390,000		200,000						
128	<u>1</u> 1							390,000		400.000				
129 130	1									400,000	400,000			
130	1										400,000		350,000	
132	2		200,000										350,000	
132	1		200,000											
134	1												90.000	
135	1		65,000							70,000			00,000	
136	1		00,000						38,000	10,000				
137	1				38,000				00,000		50,000			
138		Hopper for 2016 Ford F350			35,000						,			
139	1	2017 Ford F250 with hopper				37,000						40,000		
140	1					,	37,000					,		
141	1							37,000						
142		Radios	25,000											
143		Four 4-in flood water pumps as needed (Moved from FY25 to FY26)				20,000	20,000							
144		Z-track mower for rights of way					20,000							
145		Skid Steer purchased in FY16				60,000								
146		Purchase surveying equipment for in-house drainage maintenance	20,000											
147		Provision for relocation or improvements to Front Beach Compactor												
148		Jet Vac trailer for stormwater maintenance			40.000					60,000				
149		Fuel management system & fuel dispensers			40,000		00.000							
150		Front beach trash compactor purchased in FY15					60,000							
		Provision to move electric lines underground. Dominion Energy matches the			75 000	200.000								
154		City's 50% contribution (Moved from FY24 to FY25) 14th Ave in FY25 and 41st Ave in FY26	75.000		75,000	200,000								
151 152		Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave	75,000					75.000						
152		96 Gallon Carts (transition 4,500 carts over 3 years for new side loader)			100,000	100,000	100,000	10,000						
154		Mini Track Excavator (Used)			50,000	100,000	100,000							
154 155					00,000									
156	16	Subtotal Capital	385,000		338,000	1,127,000	237,000	502,000	38,000	530,000	450,000	40,000	440,000	-
107							-						-	
158														

													65
А	В	D		G H I	К	L	М	Ν	0	Р	Q	R	S
1				of Palms 10-Ye									
2		Expenditures for assets or projects	> \$5000 **	Expenditures le	ess than \$5	5,000 are ir	ncluded in	operating	j budgets*	*			
3				•									
4		Deferred											
5 _{Eleet}	Model	Changed	FY24	FY25 DEPT	52/00	51/07	51/00	51/00	51/00	51/04	51/00	51/00	51/04
6 Count	Year	New	APPROVED CAPITAL	REQUESTS	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
7		Moved from FY24 to FY25 & \$1M to \$2.1M	CAPITAL										
8													
160		Public Works Department, continued											
162		Facilities Maintenance											
163		Building maintenance contingency - Calculated as 1% of Public Wks Building insured value including HVAC systems. Incr to 2% in FY27	16,121	17,040	17,040	34,081	34,081	34,081	34,081	34,081	34,081	34,081	34,081
164		Subtotal Facilities Maintenance	16,121	17,040	17,040	34,081	34,081	34,081	34,081	34,081	34,081	34,081	34,081
166		Drainage											
167		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	100,000
		Drainage improvement on Palm Blvd between 38th and 41st	,			,	,	/	,	,	,	,	
		Funded by \$1.1M ARP & \$1M state budget allocation (Moved from FY24	1,000,000	250,000	1,850,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
168		to FY26 & \$1M to \$2.1M. FY25 \$250K and FY26 \$1,850M)											
169		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	195,804
170		Drainage Phase 3 - Balance to complete Forest Trail outfall including construction management and contingency	1,302,000										l
170			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.											
171			29,000										
172		Waterway Blvd Multi-use path elevation. City is seeking Hazard Mitigation grant funds to offset this cost (Moved from FY24 to FY25 \$1.1M to \$1.5M)	1,100,000	1,500,000									l
173 173 175		Subtotal Drainage	3,728,804	2,045,804	2,148,668	797,804	795,804	798,668	797,804	795,804	795,804	795,804	795,804
175		Assign Fund Balance for Future Expenditures	, ,			,	,			,		,	
176		- In past years the City has "saved" for future large Public Works Truck pu	urchases No n	ovision in EV20-EV20	aiven cash ne	eds for other r	projects						
177		Subtotal Assignment of Fund Balance	ircinases. No pi	-	given cash ne	-	-	_	_	_	_	-	_
178													
179		Grand Total Public Works Department	4,129,925	2,400,844	3,292,708	1,068,885	1,331,885	870,749	1,361,885	1,279,885	869,885	1,269,885	829,885
181		Building Department											
102		Building Department											
183 1		Replace pickup truck purchased in FY18 (Moved from FY25 to FY26)			38,000								
184													
185 186 1		Subtotal Capital			38.000								
107			-	-	36,000	-	-	-	-	-	-	-	-
188		Facilities Maintenance											
		Building maintenance contingency to proactively address issues as needed to include HVAC - calculated as 1% of City Hall building insured value. Split 50/50 Gen	23,692	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472
189		Govt/Building.					·	,	,				,
190		Subtotal Facilities Maintenance	23,692	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472
191		One of Table Deside and the set											
192		Grand Total Building Department	23,692	14,472	52,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472
193													

														66
A	В	D		-	H I	K	L	М	Ν	0	Р	Q	R	S
1			City of Isle	e of Paln	ns 10-Yea	ar Capital	Plan							
2		Expenditures for assets or projects						ocluded in	oporating	budgote*	*			
			i > \$0000	слрени		55 than 45	,000 are ii		operating	buugets				
3														
4		Deferred	FY24											
5 _{Flee}		Changed	APPROVED		5 DEPT	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
6 Cour	nt Year	New	CAPITAL	REQI	JESTS	1120	1121	1120	1125	1150	1131	1152	1100	1154
7		Moved from FY24 to FY25 & \$1M to \$2.1M	OAITIAE											
8														
194		Recreation Department												
		Playground Equipment 5-12 Big Toy & 2-5 year old Toddler Toy with pour &												
196		play surfacing (Scoreboard -only with failure FY26+)	20,000		500,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	25,000	
197		Basketball scoreboard in gymnasium				7,000							10,000	
198		Upgrade AV system in Magnolia/Palmetto rooms for better livestreaming	30,000			35,000			40,000			45,000		
199		Acoustical Panels for Gymnasium	30,000											
200 1		Recreation -1 SUV	36,000								40,000			
201		Toro Groomer							15,000					
202 1		Golf Cart (\$9K to \$12.5K)			12,500				10,000				12,000	
203		Computer server for security cameras (Moved from FY24 to FY25 & \$7K to \$18.5K)	7,000		18,500			8,000				10,000		
204 1		2018 Ford F-150			40,000							42,000		
205		Bi-Parting walk-draw curtain in Gym	10,000										12,000	
206 207		Soccer Goals				6,000					7,000			
207		Construct sand volley ball court (Moved from FY25 to FY26)				27,000								
208 209		Lift for changing ceiling lights and tiles (\$12K to \$15K)			15,000								15,000	
209		Floor Scrubber (new model better for sanitizing)					9,000					10,000		
210		Lights on soccer field (installed FY17 w/ 25yr warranty)												
211		Interior basketball goals with retractable system (FY40)												
212 213 214 215		John Deere Z-TRAK mower				15,000				16,000				
213		Tennis Fencing (~ every 10 years) (Moved from FY25 to FY26 & \$17K to \$30K)				30,000								
214		Covered walkway to front entrance					250,000							
215		Christmas Tree for Front Beach area									20,000			
216 217		Fencing on Softball Field				50,000								
217		Fencing on Baseball Field					25,000							
218		Dog Park fencing and play equipment	60,000											
218 219 220		John Deere Tractor						25,000						
220		4 outdoor basketball goals and posts					20,000					30,000		
221		Picnic Shelter				50,000								
222		Baseball, softball, tennis & basketball lights (FY37)												
		Construct brick paver sidewalk adjacent to building (offset by engraved brick												
223		program and \$6k PARD grant)												

														67
	Α	В	D	F	G H I	K	L	Μ	N	0	Р	Q	R	S
1				Citv of Isle	of Palms 10-Ye	ar Capital	Plan							
2			Expenditures for assets or projects					cluded ir	operating	budgets*	*			
3									Ī	-				
4			Deferred			I								
				FY24	FY25 DEPT	-								
5	Fleet	Model		APPROVED	REQUESTS	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
7	Count	Year	Moved from FY24 to FY25 & \$1M to \$2.1M	CAPITAL	REQUESTS	-								
			Moved from F124 to F125 & \$1M to \$2.1M											
8														
224			Recreation Department, continued											
225														
226			Construct fitness room expansion				675,000							
227			Equipment for fitness room expansion				120,000							
228			Construct outdoor fitness court	165,000										
229			Reconstruct 2 Tennis Courts			120,000								
230			Resurface Tennis Courts								25,000			
231			Reconstruct and reconfigure Outdoor Basketball Courts					25,000						
232			Resurface pickleball courts					10,000						
233			Lighting for pickleball courts	25,000										
234 235			Covered trailer for events											
235			Flooring High Tide		32,000								30,000	
236 237			Resurface Parking Lot									150,000		
237			Rehabilitate softball, baseball and multipurpose fields (FY30+)								100,000			
238			Construct gymnasium in accordance with Master Plan						3,750,000					
239			Hallway and Lobby Lights											
240			Gymnasium Restroom Renovation			25,000								
241 242							30,000							
242	2		Tatal Damastian Damastra ant Osmital Free an dituma	383,000	618,000	385,000	1,149,000	88,000	3,835,000	36,000	212,000	307,000	104,000	
243 244	3		Total Recreation Department Capital Expenditures	383,000	618,000	385,000	1,149,000	88,000	3,835,000	36,000	212,000	307,000	104,000	-
244			En silising Maintenance											
245			Facilities Maintenance											
			Building maintenance contingency to proactively address issues as needed including HVAC, \$50K painting FY25 and \$30K roof repairs FY26 - calculated as 1.5% of Rec											
			Center building insured value. Since Rec Dept has full time maintenance staff, only 1/2	92,588	116,019	96,019	88,025	88,025	88,025	88,025	88,025	88,025	88,025	88,025
246			is budgeted. Increased to 2% in FY27 on											
247	1		Subtotal Facilities Maintenance	92,588	116,019	96,019	88,025	88,025	88,025	88,025	88,025	88,025	88,025	88,025
248	l			02,000		00,010	00,020	00,020	00,020	00,020	00,020	00,020	00,020	00,020
249			Grand Total Recreation Department	475,588	734,019	481.019	1,237,025	176,025	3,923,025	124,025	300.025	395.025	192.025	88.025
250	l						.,,010			,•_•	,			
251	1													
201		1				1			I					

													68
	Α	BD	F	G H	I K	L	М	Ν	0	Р	Q	R	S
1			City of Isle	of Palms 10-Y	ear Capital	Plan							
2		Expenditures for assets or projects					ncluded in	operating	budaets*	*			
3			+			,			,				
4		Deferred											
4		Channed	FY24	FY25 DEPT									
6	Fleet Count		APPROVED	REQUESTS	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
7	oount	Moved from FY24 to FY25 & \$1M to \$2.1M	CAPITAL										
8													
252		Front Beach Area, including Public Restrooms, Parkir	ng Meters a	nd Parking Lo	ots								
253			.g										
		Parking Meter kiosks (5 total kiosks to supplement mobile payments).											
		Remainder of old kiosks will be removed from service when they become too	24,000				30,000				40,000		
254		expensive to maintain. Move to Text2Park sys.											
255		New benches in the Front Beach area	51,000			175.000							
256 257		Replace Front Beach irrigation system & repair associated infrastructure			10.000	175,000	-	10,000					
257		Add, replace or rehabilitate public art Resurface City-owned portion of Ocean Blvd		100,000	10,000			10,000					
259		Repair sidewalks on Ocean Blvd between 10th and 14th	70.000	70.000	70.000	70.000							
260		Subtotal Capital	145,000	170,000	80.000	245,000	30,000	10.000	-	-	40.000	-	-
261			0,000		00,000	210,000	00,000	.0,000			10,000		
262		Facilities Maintenance											
		Building maintenance contingency to proactively address issues as needed - 1% of											
		insured value for Front Beach facilities incl Restrooms = \$12,055. Given high-traffic	45,000	45,000	45,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
263		nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26	10,000	10,000	10,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
263		Subtotal Facilities Maintenance	45.000	45,000	45,000	20,000	20,000	20.000	20.000	20,000	20,000	20,000	20,000
265			40,000	40,000	43,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
266		Assign Fund Balance for Future Expenditures											
		Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that	75 000	75.000	75.000	75.000	75.000	75 000	75.000	75.000	75.000	75.000	75 000
267		section of Ocean Blvd.	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
268		Subtotal Assignment of Fund Balance	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
269													
270		Grand Total Front Beach	265,000	290,000	200,000	340,000	125,000	105,000	95,000	95,000	135,000	95,000	95,000
271													
272 273		Breach Inlet Boat Ramp											
273		Rehabilitate concrete ramp (last done in FY00)	50,000				75,000						
275			00,000				, 0,000						
276		Subtotal Capital	50,000	-	-	-	75,000	-	-	-	-	-	-
Z11													
278		Grand Total Breach Inlet Boat Ramp	50,000	-	-	-	75,000	-	-	-	-	-	-
279													

														69
	Α	В	D		G H I	K	L	М	Ν	0	Р	Q	R	S
1				City of Isle	of Palms 10-Ye	ar Capital	Plan							
2			Expenditures for assets or projects					ncluded in	onerating	hudaets*	*			
-				× 40000		55 than y	,000 are n		operating	buugets				
3														
4			Deferred	FY24		_								
5		Model	Changed	APPROVED	FY25 DEPT	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
6	Count	Year	New	CAPITAL	REQUESTS									
7			Moved from FY24 to FY25 & \$1M to \$2.1M											
8														
280 281			Beach Maintenance, Monitoring and Access											
281														-
282			Capital Purchases or Projects											
0.00			Repl/repair/add dune walkovers (approx 57 accesses)(Funded by FY24 State	050.000	500.000	050.000	050.000	050.000	050.000	050.000	050.000	050 000	050.000	050.000
283			budget allocation (SCPRT) of \$500K)	250,000	500,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
284 285			Improve emergency vehicular access at IOP County Park (Moved from FY24 to Mobi Mat/Access Rec material for beach accesses as needed	200,000 35.000	250,000	35.000	15.000	35.000	15.000	35.000	15.000	35.000	15.000	35.000
280			Mobi Mal/Access Rec material for beach accesses as needed	485.000	765.000	285.000	265.000	285.000	265.000	285.000	265.000	285.000	265,000	285,000
287	,		Beach Maintenance	405,000	705,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	203,000	205,000
201			Design & permitting related to next large scale off-shore project (Moved from											
200			FY24 to F25 & \$250K to \$323.5K)	225,000	365.000		475.000							
288 289			Feasibility Study - Breach Inlet Project	30,000	303,000		475,000							
200	h FY23		USACE Breach Inlet Project (Construction start March 2024)	30,000	400,000									
291	11 125		Construction of next large scale project Breach Inlet		400,000		13.000.000							
201			Construction of next large scale project Wild Dunes (rough estimate of City's				-,,							
292			contribution - 25%, cost shared with WDCA)				3,750,000							
293			Update Beach Management Plan					25,000						
294			Shoal Management Wild Dunes (25%, cost shared with WDCA)		187.500			-						
294			Inlet Management		107,500	350,000								
296			Sea Level Rise Adaptation Plan	20,000		000,000								
297			Required post project monitoring (FY24 is last year)	10,000										
298			Ongoing monitoring of shoreline	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
298 299)			345,000	1,012,500	410,000		85,000	60,000	60,000	60,000	60,000	60,000	60,000
300								-		-				
301			Grand Total Beach Restoration and Monitoring	830,000	1,777,500	695,000	17,550,000	370,000	325,000	345,000	325,000	345,000	325,000	345,000
302														
303														

	-												70
A	В	D		G H I	K	L	М	Ν	0	Р	Q	R	S
1			City of Isle	of Palms 10-Ye	ear Capital	Plan							
2		Expenditures for assets or projects					ncluded in	operating	udgets*	*			
3				•		,							
4		Deferred	FY24										
5 Fleet	Model	Changed	APPROVED	FY25 DEPT	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
6 Count	Year	New	CAPITAL	REQUESTS	1120	1121	1120	1123	1150	1131	1152	1155	1154
7		Moved from FY24 to FY25 & \$1M to \$2.1M	CAPITAL										
8													
304		Isle of Palms Marina											
305													
	30/50	Public Greenspace (Moved from FY 24 to FY25)	150,000	150,000									
307	30	Resurface City's portion of reconfig Parking Lot		150,000									
308m FY23		Engineer, design & Construction oversight improvements to public dock and T dock on ICW	57,500										
		Bidding & construction oversight - public dock & T dock construction	,										
309			40,000										
		New public dock offset by ARP \$1M											
310			1,703,294										
311 m FY23	30/50	T dock repairs (\$166K of \$200K moved from FY24 to FY25)	200,000	166,000									
312 313		Replace bulkhead (FY33+)											
313		Replace boat ramp (FY33+)											
314		Replace Marina docks along Morgan Creek (FY40+)											
316		Subtotal Capital	2,150,794	466,000	-	-	-	-	-	-	-	-	-
317													
318		Facilities Maintenance											
		Marina maintenance contingency for common areas not covered by leases.											
		Calculated as .6% of insured boat ramp, bulkhead and dock value.	50,000	50,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,00
319	50		,	,		,	,	,	,	,	,	,	
		Marina dredging - Funded by State Budget Allocation FY25 includes permit											
200		coordination, bidding and construction admin. (Moved from FY25 to FY26)		50.500	1 500 000								
320 321	20/	Re-coat marina bulkhead		20,200	1,500,000	450,000							
322	30/	Subtotal	50.000	100.500	1,575,000	525.000	75,000	75,000	75.000	75,000	75.000	75,000	75,00
		Subtotal	00,000	100,000	1,070,000	020,000	, 0,000	, 0,000	, 0,000	10,000	10,000	10,000	, 0,00
323			J										
324													
325		Grand Total Marina	2,200,794	566,500	1,575,000	525,000	75,000	75,000	75,000	75,000	75,000	75,000	75,00

													71
	А	BD		G H I	К	L	М	Ν	0	Р	Q	R	S
1			City of Isle	of Palms 10-Ye	ear Capital	Plan							
2		Expenditures for assets or projects					ncluded in	onerating	u huidaete*	*			
			× 40000		55 than 45	,000 are ii		operating	buugets				
3													
4		Deferred	FY24										
	leet	Model Changed	APPROVED	FY25 DEPT	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
	Count	Year New	CAPITAL	REQUESTS									
7		Moved from FY24 to FY25 & \$1M to \$2.1M	6/11/1/LE										
8													
326													
327													
328													
329		Bonded Debt Service- Principal & Interest											
330													
331		2003 Rec Expansion GO Bond - principal (20 Yrs, refi 1.68%)											
332		2003 Rec Expansion GO Bond - interest (20 Yrs, refi 1.68%)											
333		2006 Fire Station #2 GO Bond - principal (20 Yrs, refi 1.88%)	250,000	265,000	275,000								
334		2006 Fire Station #2 GO Bond - interest (20 Yrs, refi 1.88%)	14,852	10,152	5,170	150.000	450.000						
335		2008 Public Safety Building GO Bond - principal (20 Yrs, 4.14%)	375,000	375,000	425,000	450,000	450,000						
336		2008 Public Safety Building GO Bond - interest (20 Yrs 4.14%)	85,905	70,380	54,855	37,260	18,630	00.000					
337 338		2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%) 2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	82,439 9,476	83,947	85,483 6,431	87,048 4,867	88,641 3,274	90,263 1,652					
338		2020 75 Ladder Truck Multi Lease - Interest (1017s @ 1.83%) 2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%)	9,476	218,000	222,000	4,867 226,000	230,000	234,000	238,000	242,000	246,000	250,000	
340		2021 Drainage Ph 3 w/ Waterway Bivd path interest (15 Yrs @ 1.71%)	48,461	44,785	41,057	37,261	33,396	234,000	238,000	242,000	17,254	13,047	
341		2021 Drainage r in 5 w Waterway Divid part interest (15 ris @ 1.77%) 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	
342		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	
343		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	27,021	20,711	
344		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			
345		2022 Police Axon Camera GASB87 SBIT - principal	38,447	39,715	41,025	42,385	43,788	45,237	46,735	48,282			
345 346		2022 Police Axon Camera GASB87 SBIT - interest	11,400	10,131	8,821	7,468	6,065	4,616	3,118	1,571			
347		VC3 - GASB 96 SBITA General principal		1,731	2,347	3,033	3,794	4,669	5,644	6,669	7,769	8,761	7,763
348		VC3 - GASB 96 SBITA General interest		9,803	9,647	9,441	9,180	8,805	8,410	7,920	7,420	7,015	6,615
349		Rentalscape - GASB 96 SBITA Building Dept Capital Outlay		42,000	42,000	42,000	42,000						
350		Vector - GASB 96 SBITA Fire Dept principal		10,398									
351		Vector - GASB 96 SBITA Fire Dept interest		653									
352													
353													
354				_									
355		Debt Tatala by Veer	1 550 064	1 647 470	1 645 040	1 274 060	1 256 400	845,993	754 450	755,595	614 700	612,537	44.070
356 357		Debt Totals by Year	1,558,364 1,224,937	1,617,473 1,283,619	1,645,946 1,312,794	1,374,062	1,356,126	040,993	754,458	100,090	611,766	012,337	14,378
358			1,224,937	1,203,019	1,512,794	1,040,720	1,022,724						
359		SUMMARY BY CATEGORY											
360													
361		Total Capital Items	6,324,894	5,624,971	6,686,000	2,401,000	3,558,000	4,636,000	1,500,000	1,488,000	1,022,000	2,830,000	4,080,000
362		Total Facility Maintenance	473,213	592,164	2,012,665	1,107,372	657,372	697,372	657,372	697,372	657,372	657,372	657,372
363		Total Drainage	3,728,804	2,045,804	2,148,668	797,804	795,804	798,668	797,804	795,804	795,804	795,804	795,804
364		Total Beach Maintenance	345,000	1,012,500	410,000		85,000	60,000	60,000	60,000	60,000	60,000	60,000
365		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	75,000
366		Total Bond and Loan Payments	1,558,364	1,617,473	1,645,946		1,356,126	845,993	754,458	755,595	611,766	612,537	14,378
367		Total all expenditures on this schedule	12,505,275	10,967,913	12,978,279	23,040,237	6,527,302	7,113,033	3,844,634	3,871,770	3,221,942	5,030,713	5,682,553
368			0	0	0	(0)	(0)	(0)	0	-	(0)	(0)	(0)