



## **Special City Council Committee Meeting**

11:00am, Wednesday, March 12, 2025

City Hall

Council Chambers

1207 Palm Boulevard, Isle of Palms, SC

### **Agenda**

- 1. Call to Order** and acknowledgement that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.
- 2. Business License Revocation Hearing- 20 20<sup>th</sup> Avenue (p2-30)**
  - a. Swearing in of any party giving testimony**
- 3. Executive Session** – in accordance with Section 30-4-70(a)(2) to receive legal advice pertinent to the business license revocation hearing. Council may take action upon exiting Executive Session.
- 4. Discussion of FY26 Budget (p31-111)**
  - 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
- 5. Adjournment**

# CITY OF ISLE OF PALMS

South Carolina



DEPARTMENT OF BUILDING, PLANNING AND LICENSING

VIA US MAIL AND EMAIL [jd@holinent.com](mailto:jd@holinent.com)

March 3, 2025

Ferndale Properties LLC  
450 Meeting Street  
Charleston, SC 29403

Re: rental license revocation hearing for 20 20<sup>th</sup> Avenue

Dear Ferndale Properties LLC:

The City of Isle of Palms has had five or more founded complaints at your short-term rental property at 20 20<sup>th</sup> Avenue. Pursuant to Section 7-1-15(F) of the City's code (attachment 1), five founded complaints is the trigger for the suspension of the rental license for this property pending a revocation hearing by City Council.

**City Council will hold a revocation hearing on this matter on March 12<sup>th</sup>, 2025 at 11am in Council Chambers at 1207 Palm Boulevard, Isle of Palms, SC 29451.**

I have attached the records on each of the complaints for your information.

Sincerely,

Douglas Kerr  
Deputy City Administrator

C: City Council  
Kevin Cornett, Chief of Police  
Jeanne Garrett, Short Term Rental Coordinator  
Mac McQuillin, City Attorney

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## **Sec. 7-1-15. Suspension or revocation of license.**

When the license official determines:

- A. A license has been mistakenly or improperly issued or issued contrary to law;
- B. A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this article;
- C. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, or evasion or suppression of a material fact in the license application;
- D. A licensee has been convicted within the previous ten (10) years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
- E. A licensee has engaged in or allowed an unlawful activity or nuisance related to the business, or the licensee has demonstrated an inability or unwillingness to prevent the licensee's tenants from engaging in unlawful activities or creating nuisances related to the business;
- F. A licensee has had five (5) or more complaints of unlawful activity within a single calendar year that are determined to be founded by the Police Department;
- G. A licensee is delinquent in the payment to the City of any tax or fee;

the license official may give written notice to the licensee or the person in control of the business within the City by personal service or mail that the license is suspended pending a single hearing before Council or its designee for the purpose of determining whether the suspension should be upheld and the license should be revoked.

The written notice of suspension and proposed revocation shall state the time and place at which the hearing is to be held, which shall be at a regular or special Council meeting within ten (10) days from the date of service of the notice, unless continued by agreement, and shall contain a brief statement of the reasons for the suspension and proposed revocation and a copy of the applicable provisions of this article.

(Ord. No. 2021-14, § 1, 11-17-2021)

## **Sec. 7-1-16. Appeals to council or its designee.**

- A. Except with respect to appeals of assessments under section 7-1-11 hereof, which are governed by S.C. Code § 6-1-410, any person aggrieved by a determination, denial, or suspension and proposed revocation of a business license by the license official may appeal the decision to the Council or its designee by written request stating the reasons for appeal, filed with the license official within ten (10) days after service by mail or personal service of the notice of determination, denial, or suspension and proposed revocation.
- B. A hearing on an appeal from a license denial or other determination of the license official and a hearing on a suspension and proposed revocation shall be held by the Council or its designee within ten (10) business days after receipt of a request for appeal or service of a notice of suspension and proposed revocation. The hearing shall be held upon written notice at a regular or special meeting of the Council, or, if by designee of the Council, at a hearing to be scheduled by the designee. The hearing may be continued to another date by agreement of all parties. At the hearing, all parties shall have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by Council or its designee shall govern the hearing. Following the hearing, the Council by majority vote of its members present, or the designee of Council if the hearing is held by the designee, shall render a written

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decision based on findings of fact and conclusions on application of the standards herein. The written decision shall be served, by personal service or by mail, upon all parties or their representatives and shall constitute the final decision of the City.

- C. Timely appeal of a decision of Council or its designee does not effectuate a stay of that decision. The decision of the Council or its designee shall be binding and enforceable unless overturned by an applicable appellate court after a due and timely appeal.
- D. For business licenses issued to businesses subject to business license taxes under article 20, chapter 9, title 58, and chapters 7 and 45, title 38, of the South Carolina Code, the City may establish a different procedure by ordinance.

(Ord. No. 2021-14, § 1, 11-17-2021)

## *ARTICLE 9. SHORT-TERM RENTALS*

### **Sec. 5-4-201. Definitions.**

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

*Short-term rental* means the use of any dwelling, including the lot upon which the dwelling is located, anywhere within the City whereby the dwelling is leased or otherwise made available by the owner to another person for a term of three (3) months or less. Any reference in this article to dwelling, residence or rental shall mean a short-term rental.

(Ord. No. 2007-2, § 2(5-4-201), 3-27-2007)

### **Sec. 5-4-202. Maximum overnight occupancy.**

- a. The maximum overnight occupancy of an existing residence for which the owner is holding a valid short-term rental license on June 22, 2010, shall be limited to the greater of:
  - (1) Two (2) people per bedroom, plus two (2) people.
  - (2) One person per two hundred fifty (250) square feet of gross heated floor area in the entire house.
  - (3) Six (6) people.
- b. The maximum overnight occupancy of an existing residence for which the owner is not holding a valid short-term rental license on June 22, 2010, shall be limited to the greater of:
  - (1) Two (2) people per bedroom, plus two (2) people.
  - (2) Six (6) people.
- c. The maximum overnight occupancy of a residence permitted for new construction after June 22, 2010 shall be the same as prescribed in section 5-4-202(b) or twelve (12) people, whichever is fewer.
- d. The maximum overnight occupancy of an existing residence that is altered or reconstructed after June 22, 2010, shall be prescribed as follows:
  - (1) If the maximum overnight occupancy of the residence prior to alteration or reconstruction was less than twelve (12) people, then the maximum overnight occupancy of the altered or reconstructed residence may be increased to the number of people prescribed in:
    - (a) Section 5-4-202(a) or twelve (12) people, whichever is fewer, if the owner was holding a valid short-term rental license on June 22, 2010.
    - (b) Section 5-4-202(b) or twelve (12) people, whichever is fewer, if the owner was not holding a valid short-term rental license on June 22, 2010.
  - (2) If the maximum overnight occupancy of the residence prior to alteration or reconstruction was twelve (12) people or more, then the maximum overnight occupancy of the altered or reconstructed residence shall not be increased.

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(3) If the alteration or reconstruction results in a decrease in number of bedrooms or floor area of the residence, then the maximum overnight occupancy shall be reduced as prescribed in:

(a) Section 5-4-202(a), if the owner was holding a valid short-term rental license on June 22, 2010.

(b) Section 5-4-202(b), if the owner was not holding a valid short-term rental license on June 22, 2010.

e. Children under two (2) years of age shall not be included in determining the maximum overnight occupancy.

(Ord. No. 2007-2, § 2(5-4-202), 3-27-2007; Ord. No. 2010-08, § 1, 6-22-2010)

### **Sec. 5-4-203. Maximum occupancy at any time.**

Notwithstanding any other provision of this article to the contrary, at no time shall the total number of persons at a residence exceed forty (40) persons, including children, or twice the maximum overnight occupancy as determined by section 5-4-202, whichever is less.

(Ord. No. 2007-2, § 2(5-4-203), 3-27-2007; Ord. No. 2020-04, § 1, 8-25-2020)

### **Sec. 5-4-204. Maximum number of vehicles.**

The maximum number of vehicles that may be located at a residence between the hours of 11:00 p.m. to 9:00 a.m. shall be limited to one (1) vehicle per approved bedroom or one (1) vehicle for every two and one-half (2½) people allowed under the maximum overnight occupancy. In no instance shall the number of vehicles allowed be less than two (2).

(Ord. No. 2007-2, § 2(5-4-204), 3-27-2007)

### **Sec. 5-4-205. Written notices to be conspicuously posted inside and outside residence; Penalties for removing notices.**

A written notice provided by the city which contains information about certain ordinances generally impacting tenants of Short-term Rentals shall be affixed to a conspicuous location inside the residence located within fifteen (15) feet from the main entrance to the residence and maintained at such location by the owner and displayed at all times. A written notice provided by the city which contains information about the city's noise ordinance shall be weatherproofed and affixed to a conspicuous location on any exterior deck, porch, patio, pool or other gathering area of the residence and maintained at such location by the owner and displayed at all times. It shall be unlawful for any person to destroy, hide, obstruct, conceal or remove the notices required by this section.

(Ord. No. 2007-2, § 2(5-4-205), 3-27-2007; Ord. No. 2009-14, § 1, 10-27-2009; Ord. No. 2015-07, § 1, 7-28-2015)

Editor's note(s)—Ord. No. 2015-07, § 1, adopted July 28, 2015, changed the title of § 5-4-205 from "Written notice to be conspicuously posted in residence; Penalties for removing notice" to read as set out herein.

### **Sec. 5-4-206. Provisions are cumulative.**

All provisions contained in this article shall be cumulative to all other Federal, State and City laws, ordinances and regulations to which an owner or tenant may be subject regarding the ownership, use, rental or occupancy of a residence.

(Ord. No. 2007-2, § 2(5-4-206), 3-27-2007)

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## INTEROFFICE MEMORANDUM

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**TO:** Douglas Kerr, Interim City Administrator  
**FROM:** Kevin Cornett, Chief of Police *KLC*  
**SUBJECT:** Founded Complaints/Violations at 20 20th Ave STR  
**DATE:** February 11, 2025  
**CC:** D. Rennert, Sgt. S. Baldrick



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This memorandum is being drafted to make an official notification to you that the short-term rental property located at 20 20th Ave. has reached five (5) founded complaints/violations during the calendar year of 2025. The unlawful activity that was identified consists of the following:

- January 10, 2025 at 11:15 pm the renters had five (5) vehicles parked on the property that is authorized four (4) maximum overnight vehicles. This is a violation of City of Isle of Palms ordinance 5-4-204. IOPPD case number 2025-00014.
- January 12, 2025 at 11 pm the renters had twelve (12) vehicles parked on the property that is authorized four (4) maximum overnight vehicles. This is a violation of City of Isle of Palms ordinance 5-4-204. IOPPD case numbers 2025-00053 and 2025-00014 Supp.
- January 29, 2025 at 11:59 pm the renters had six (6) vehicles parked on the property that is authorized four (4) maximum overnight vehicles. This is a violation of City of Isle of Palms ordinance 5-4-204. IOPPD case number 2025-00041.
- January 30, 2025 at 11 pm the renters had six (6) vehicles parked on the property that is authorized four (4) maximum overnight vehicles. This is a violation of City of Isle of Palms ordinance 5-4-204. IOPPD case number 2025-00043.
- February 7, 2025 at 11:12 pm the renter had six (6) vehicles parked on the property that is authorized four (4) maximum overnight vehicles. This is a violation of City of Isle of Palms ordinance 5-4-204. IOPPD case number 2025-00070.

As outlined in City of Isle of Palms ordinance, 7-1-15(F), the business license for this location may be suspended or revoked when the licensee has had five (5) or more complaints of unlawful activity within a single calendar year that are determined to be founded by the police department. All of the above incidents were founded by the police department. Code Enforcement Officer, D. Rennert notified the property management company and the property owner that there were founded complaints for violations related to the maximum overnight vehicle ordinance before the property reached all five founded complaints. I have attached documents related to the above referenced violations.

AGENCY I.D.  
SC0100500

ISLE OF PALMS POLICE DEPARTMENT  
INCIDENT REPORT

CASE NUMBER

2025-00014

NCIC

INQ. ENTD.

E V E N T	INCIDENT TYPE				COMPLETED	FORCED ENTRY	PREMISE TYPE	UNITS ENTERED	TYPE VICTIM					
	1. 91L - MAXIMUM OVERNIGHT PARKING (FOUNDED)				<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	20		<input type="checkbox"/> Individual <input type="checkbox"/> Business <input type="checkbox"/> Financial Inst. <input type="checkbox"/> Government <input type="checkbox"/> Relig. Orgn. <input type="checkbox"/> Soc./Public <input type="checkbox"/> Other <input type="checkbox"/> Unknown <input type="checkbox"/> Police Off.					
	2.				<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO								
	3.				<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO								
INCIDENT LOCATION (SUBDIVISION, APARTMENT AND NUMBER, STREET NAME AND NUMBER)								ZIP CODE		WEAPON TYPE				
16 - 20 20TH AVE, ISLE OF PALMS SC								29451						
INCIDENT DATE		24 HR. CLOCK		TO		DATE		24 HR. CLOCK		DISPATCH DATE/TIME 24 HR. CLOCK		LOCATION NO.		
01/10/2025		2315				01/10/2025		2315		01/10/2025 2315		03		
COMPLAINANT'S NAME (LAST, FIRST, MIDDLE)				RELATIONSHIP TO SUBJECT			RESIDENT	RACE	SEX	AGE	ETH	DAYTIME PHONE	EVENING PHONE	
HAGY, CHRISTOPHER				#1 ST #2 #3			0 S O U	W	M	00	N	H B	H B	
ADDRESS				CITY			STATE		ZIP CODE		LOCATION NO.			
14 20TH AVE				ISLE OF PALMS			SC		29451		03			
V I C T I M	VICTIM'S NAME (LAST, FIRST, MIDDLE)				RELATIONSHIP TO SUBJECT			RESIDENT	RACE	SEX	AGE	ETH	DAYTIME PHONE	EVENING PHONE
					#1 #2 #3			J S O U					H B	H B
	HEIGHT	WEIGHT	HAIR	EYES	FACIAL HAIR, SCARS, TATOOS, GLASSES, CLOTHING, PHYSICAL PECULIARITIES, ETC.									
	ADDRESS				CITY			STATE		ZIP CODE		LOCATION NO.		
VISIBLE INJURY (VICT. 1) <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO EXPLAIN --														
# 1	VICTIM (NO. 1) USING: ALCOHOL: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK. DRUGS: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK.													
	<input type="checkbox"/> TWO-MAN VEH. <input type="checkbox"/> ONE-MAN VEH. <input type="checkbox"/> DETECTIVE/SPL.ASMT. <input type="checkbox"/> OTHER <input type="checkbox"/> ALONE <input type="checkbox"/> ASSISTED J - This Jurisdiction S - State O - Out of State U - Unknown													
	<input type="checkbox"/> SUSPECT <input type="checkbox"/> RUNAWAY <input type="checkbox"/> WANTED <input type="checkbox"/> WARRANT <input type="checkbox"/> ARREST													
	SUBJECT NAME (LAST, FIRST, MIDDLE)				RACE		SEX	AGE	ETH.	DATE OF BIRTH	HEIGHT	WEIGHT	HAIR	EYES
S U B J E C T	NO OFFENDER,				U		U	00	U					
	FACIAL HAIR, SCARS, TATOOS, GLASSES, CLOTHING, PHYSICAL PECULIARITIES, ETC.													
	ADDRESS				CITY			STATE		ZIP CODE		LOCATION NO.		
												03		
# 1	<input type="checkbox"/> JAIL <input type="checkbox"/> SUMMONS				SUBJECT (NO. 1) USING: ALCOHOL: <input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNK. ARRESTED NEAR OFFENSE SCENE <input type="checkbox"/> YES <input type="checkbox"/> NO				DATE/TIME OF OFFENSE		DATE/TIME OF ARREST			
	DRUGS: <input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNK. TYPE:				TOTAL # ARRESTED 0				01/10/2025 2315					

Offenses:

MAXIMUM OVERNIGHT PARKING (FOUNDED)

On the above date and time, I Sgt. Santulli and MPO Mize, responded to 16 and 20 20th Ave, Isle of Palms SC in reference to maximum overnight parked vehicles. Upon my arrival at 20 20th Ave, I observed 5 vehicle parked on the driveway. I did not activated my camera during this portion since I was asking the renter to simply move a vehicle that was parked in the public easement facing opposite of traffic. I spoke to CEO Rennert about this property, and he advised me that it was a 5 bedroom home. To clear up some of the vehicle on 20th, the renter moved all vehicle from the public easement to the Harris Teeter.

I then went to meet with the complainant at his. While going there, I activated my camera since I was going to interact with the complainant. The complainant explained to me that he was having issued with renters in previous years and that he was in contact with Sgt. Baldrick about livability complaints.

I reviewed my BWC in reference to the complaint about 16 20th, and found that the house contained 4 cars in the driveway, and 1 in the public easement. CEO Rennert showed me the property contained 9 bedrooms, however the complainant claimed it was 5. Regardless, it was not founded for this property.

originally, the complainant was provided an incident number, however, a report was completed after speaking with CEO Rennert, and was also documented on a livability form.

Print Date: 02/10/2025 04:16:52 PM				JURISDICTION OF THEFT LAW ENFORCEMENT AGENCY				JURISDICTION OF RECOVERY LAW ENFORCEMENT AGENCY			
P R O P E R T Y	TYPE (GROUP)										TOTAL VALUE
	Burned										
	Count/Forged										
	Dest./Damaged										
	Recovered										
	Seized										
	Stolen										
A D M I N I S T	SUBJECT IDENTIFIED		SUBJECT LOCATED		<input checked="" type="checkbox"/> ACTIVE <input type="checkbox"/> ADM. CLOSED		<input type="checkbox"/> ARRESTED UNDER 18		<input type="checkbox"/> EX-CLEAR UNDER 18		
	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		<input type="checkbox"/> UNFOUNDED		<input type="checkbox"/> ARRESTED 18 AND OVER		<input type="checkbox"/> EX-CLEAR 18 AND OVER		
	REASON FOR EXCEPTIONAL CLEARANCE: 1. <input type="checkbox"/> OFFENDER DEATH 2. <input type="checkbox"/> NO PROSECUTION 3. <input type="checkbox"/> EXTRADITION DENIED 4. <input type="checkbox"/> VICTIM DECLINES COOPERATION 5. <input type="checkbox"/> JUVENILE - NO CUSTODY										
	REPORTING OFFICER(S)		DATE		UNIT NUMBER		APPROVING OFFICER		DATE		UNIT NUMBER
	SGT J. SANTULLI		01/10/2025		511		SGT J. SANTULLI		01/17/2025		
	FOLLOW-UP INVESTIGATION OFFICER										8
	<input type="checkbox"/> YES <input type="checkbox"/> NO										

# INCIDENT REPORT SUPPLEMENTAL

Page #: 1

Case Number: 2025-00014

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Officer: 2003 SANTULLI, J.	Date Entered/Changed: 01/12/2025	Reviewer: 2003	Review Date: 01/12/2025
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DETAILED STATEMENT OF INVESTIGATION: On 01/12/2025, I Sgt. Santulli responded to 20 20th Ave, Isle of Palms SC for the same livability complaint. Today, the report was founded as there were 12 vehicles parked on the property. CEO Rennert will be notified and a livability form was placed in his mailbox.

BWC Activated.

# INCIDENT REPORT SUPPLEMENTAL

Page #: 1

Case Number: 2025-00014

Officer: 2312 RENNERT, D.

Date Entered/Changed: 02/05/2025

Reviewer: 1907

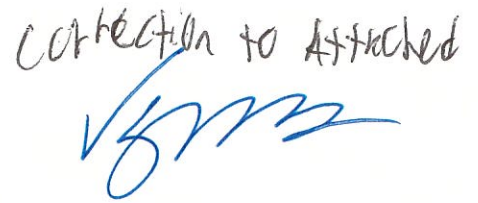
Review Date: 02/05/2025

DETAILED STATEMENT OF INVESTIGATION: On 02/03/2025 I, CEO Rennert, made contact with both the property owner and property manager of 20 20th Ave to further advise them of the strikes against this property as well as confirm the number of rooms. Upon contact both the owner and property manager informed me that the property has 5 bedrooms at this time. In order to further confirm this number I also reached out to the building department at city hall who advised me that none of the paperwork or permitting filed with city hall has record of 5 bedrooms. The building department then informed me that they have record of 4 bedrooms, and that the property will be limited to 4 cars allowed in the driveway until the paperwork and permitting is corrected by the property manager and owner. Upon the property managers failure to answer my phone call I sent an email informing them of the permits that the building department had and their current maximum vehicle limitations. I also advised her that upon further investigation the overnight parking complaint above would be changed to a founded complaint, and that the property now has 4 strikes.

On the same above date I contacted the same property manager about 16 20th Ave informing her of the advertising discrepancies in the number of bedrooms on the property. She informed me that the property has 4 bedrooms, which was consistent with my own further investigation, and that she would correct the bedroom discrepancies as it appeared to be an issue with their own software, not an intentional mistake. The complaint above in reference to this address was left as unfounded.

In reference to both addresses I generated 2 new livability forms containing new findings, in correction of the previous form, and placed them in Sergeant Baldrick's mailbox.

Nothing further.





Vfz

## ISLE OF PALMS POLICE DEPARTMENT LIVABILITY COMPLAINT NOTICE

INCIDENT DATE: 01/11/2025 INCIDENT TIME: <sup>2300</sup> 2012 INCIDENT REPORT # 2025-00014

INCIDENT LOCATION: 2020<sup>th</sup> Ave. Isle of Palms SC

FIELD CONTACT: Christopher Hagy

☐ UNFOUNDED ☒ **FOUNDED (Circle one)** CITATION/**WARNING** # \_\_\_\_\_

### COMPLAINT TYPE

☐ NOISE ☒ **MAXIMUM OVERNIGHT PARKING**  
☐ UNKEMPT LOT ☐ BUSINESS LICENSE  
☐ ROLL CART ☐ OTHER (Describe): \_\_\_\_\_

### PROPERTY TYPE

☒ **RENTAL PROPERTY** COMPLAINT NOTES: 12 Cars parked at the  
☐ ISLAND RESIDENT 5 bedroom home.  
☐ BUSINESS \_\_\_\_\_

Sgt. Santulli 2003  
(Responding Officer & Badge #)

### FOLLOW UP CODE ENFORCEMENT OFFICER ONLY

Rental Property Company: Aventis Hagy

Name of Person Contacted: Jahen Quinn Date Contacted: 01/14/2025

Strike # 1 Notes: CEO Remight





*[Handwritten signature]*

## ISLE OF PALMS POLICE DEPARTMENT LIVABILITY COMPLAINT NOTICE

INCIDENT DATE: 01/29/2025 INCIDENT TIME: 2359 INCIDENT REPORT # 2025-00041

INCIDENT LOCATION: 20 20th AVE

FIELD CONTACT: Unknown

☐ UNFOUNDED ☒ **FOUNDED** (Circle one) CITATION/**WARNING** # \_\_\_\_\_

### COMPLAINT TYPE

☐ NOISE ☒ **MAXIMUM OVERNIGHT PARKING**  
☐ UNKEMPT LOT ☐ BUSINESS LICENSE  
☐ ROLL CART ☐ OTHER (Describe): \_\_\_\_\_

### PROPERTY TYPE

☒ **RENTAL PROPERTY** COMPLAINT NOTES: Six Cars Parked on property  
☐ ISLAND RESIDENT \_\_\_\_\_  
☐ BUSINESS \_\_\_\_\_

PTL. Evangelista 2501  
(Responding Officer & Badge #)

### FOLLOW UP CODE ENFORCEMENT OFFICER ONLY

Rental Property Company: Avantegy  
Name of Person Contacted: Sarah Quinn Date Contacted: 02/03/2025  
Strike # 3 Notes: CEO Penndot

Print Date: 02/10/2025 04:17:31 PM					JURISDICTION OF THEFT LAW ENFORCEMENT AGENCY		JURISDICTION OF RECOVERY LAW ENFORCEMENT AGENCY	
P	TYPE (GROUP)							TOTAL VALUE
R	Burned							
O	Count./Forged							
P	Dest./Damaged							
E	Recovered							
R	Seized							
T	Stolen							
Y	Unknown							
A	SUBJECT IDENTIFIED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		SUBJECT LOCATED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		<input checked="" type="checkbox"/> ACTIVE <input type="checkbox"/> ADM. CLOSED <input type="checkbox"/> UNFOUNDED		<input type="checkbox"/> ARRESTED UNDER 18 <input type="checkbox"/> ARRESTED 18 AND OVER	
D							<input type="checkbox"/> EX-CLEAR UNDER 18 <input type="checkbox"/> EX-CLEAR 18 AND OVER	
M	REASON FOR EXCEPTIONAL CLEARANCE: 1. <input type="checkbox"/> OFFENDER DEATH 2. <input type="checkbox"/> NO PROSECUTION 3. <input type="checkbox"/> EXTRADITION DENIED 4. <input type="checkbox"/> VICTIM DECLINES COOPERATION 5. <input type="checkbox"/> JUVENILE - NO CUSTODY							
I	REPORTING OFFICER(S)		DATE	UNIT NUMBER	APPROVING OFFICER		DATE	UNIT NUMBER
N	SGT J. SANTULLI		01/30/2025	511	SGT J. SANTULLI		01/30/2025	511
S					FOLLOW-UP INVESTIGATION OFFICER <input type="checkbox"/> YES <input type="checkbox"/> NO		15	
T								



*Handwritten signature*

## ISLE OF PALMS POLICE DEPARTMENT LIVABILITY COMPLAINT NOTICE

INCIDENT DATE: 1/30/25 INCIDENT TIME: 23:02 INCIDENT REPORT # 2025-00043

INCIDENT LOCATION: 20 20<sup>th</sup> Ave, Isle of Palms, SC, 29451

FIELD CONTACT: \_\_\_\_\_

☐ UNFOUNDED ☒ **FOUNDED** (Circle one) CITATION/WARNING # \_\_\_\_\_

### COMPLAINT TYPE

☐ NOISE ☒ **MAXIMUM OVERNIGHT PARKING**  
☐ UNKEMPT LOT ☐ BUSINESS LICENSE  
☐ ROLL CART ☐ OTHER (Describe): \_\_\_\_\_

### PROPERTY TYPE

☒ **RENTAL PROPERTY** COMPLAINT NOTES: Six cars in driveway  
☐ ISLAND RESIDENT \_\_\_\_\_  
☐ BUSINESS \_\_\_\_\_

PTL A. EVANGELISTA 2501  
(Responding Officer & Badge #)

### FOLLOW UP CODE ENFORCEMENT OFFICER ONLY

Rental Property Company: AvantStay  
Name of Person Contacted: Sarah Quinn Date Contacted: 02/03/2025  
Strike # 4 Notes: CEO Request

AGENCY I.D.  
SC0100500

ISLE OF PALMS POLICE DEPARTMENT  
INCIDENT REPORT

CASE NUMBER

2025-00053

NCIC

INQ. ENTD.

E V E N T	INCIDENT TYPE				COMPLETED	FORCED ENTRY	PREMISE TYPE	UNITS ENTERED	TYPE VICTIM							
	1. 91L - MAXIMUM OVERNIGHT VEHICLE				<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	20		<input type="checkbox"/> Individual <input type="checkbox"/> Business <input type="checkbox"/> Financial Inst. <input type="checkbox"/> Government <input type="checkbox"/> Relig. Orgn. <input type="checkbox"/> Soc./Public <input type="checkbox"/> Other <input type="checkbox"/> Unknown <input type="checkbox"/> Police Off.							
	2.				<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO										
	3.				<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO										
I N C I D E N T	INCIDENT LOCATION (SUBDIVISION, APARTMENT AND NUMBER, STREET NAME AND NUMBER)						ZIP CODE		WEAPON TYPE							
	20 20TH AVE, ISLE OF PALMS SC						29451									
	INCIDENT DATE	24 HR. CLOCK	TO	DATE	24 HR. CLOCK	DISPATCH DATE/TIME 24 HR. CLOCK				LOCATION NO.						
	01/12/2025	2300		01/12/2025	2300	DISP. DATE	DISP. TIME	TIME ARRIVED	DEPART. TIME	03						
C O M P L A I N T	COMPLAINANT'S NAME (LAST, FIRST, MIDDLE)			RELATIONSHIP TO SUBJECT			RESIDENT	RACE	SEX	AGE	ETH	DAYTIME PHONE	EVENING PHONE			
	HAGY, CHRISTOPHER			#1	#2	#3	0	S	O	U	W	M	00	N		
	ADDRESS			CITY			STATE		ZIP CODE		LOCATION NO.					
	14 20TH AVE			ISLE OF PALMS			SC		29451		03					
V I C T I M	VICTIM'S NAME (LAST, FIRST, MIDDLE)			RELATIONSHIP TO SUBJECT			RESIDENT	RACE	SEX	AGE	ETH	DAYTIME PHONE	EVENING PHONE			
				#1	#2	#3	J	S	O	U						
	HEIGHT	WEIGHT	HAIR	EYES	FACIAL HAIR, SCARS, TATOOS, GLASSES, CLOTHING, PHYSICAL PECULIARITIES, ETC.											
	ADDRESS			CITY			STATE		ZIP CODE		LOCATION NO.					
# 1	VISIBLE INJURY (VICT. 1) <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO EXPLAIN -															
	VICTIM (NO. 1) USING: ALCOHOL: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK. DRUGS: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK.															
	<input type="checkbox"/> TWO-MAN VEH. <input type="checkbox"/> ONE-MAN VEH. <input type="checkbox"/> DETECTIVE/SPLASMT. <input type="checkbox"/> OTHER <input type="checkbox"/> ALONE <input type="checkbox"/> ASSISTED J - This Jurisdiction S - State O - Out of State U - Unknown															
S U B J E C T	<input type="checkbox"/> SUSPECT			SUBJECT NAME (LAST, FIRST, MIDDLE)			RACE	SEX	AGE	ETH.	DATE OF BIRTH	HEIGHT	WEIGHT	HAIR	EYES	
	<input type="checkbox"/> RUNAWAY			NO OFFENDER,			U	U	00	U						
	<input type="checkbox"/> WANTED			FACIAL HAIR, SCARS, TATOOS, GLASSES, CLOTHING, PHYSICAL PECULIARITIES, ETC.												
	<input type="checkbox"/> WARRANT															
# 1	<input type="checkbox"/> ARREST			ADDRESS			CITY		STATE		ZIP CODE		LOCATION NO.			
	<input type="checkbox"/> JAIL												03			
	<input type="checkbox"/> SUMMONS			SUBJECT (NO. 1) USING: ALCOHOL: <input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNK.			ARRESTED NEAR OFFENSE SCENE <input type="checkbox"/> YES <input type="checkbox"/> NO			DATE/TIME OF OFFENSE		DATE/TIME OF ARREST				
				DRUGS: <input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNK. TYPE:			TOTAL # ARRESTED 0			01/12/2025 2300						
N A R R A T I V E	Offenses:															
	MAXIMUM OVERNIGHT VEHICLE															
	On 01/12/2025, I Sgt. Santulli responded to 20 20th Ave, Isle of Palms SC for the same livability complaint. Today, the report was founded as there were 12 vehicles parked on the property. CEO Rennert will be notified and a livability form was placed in his mailbox.															
	BWC Activated.															

Print Date: 02/10/2025 04:17:43 PM				JURISDICTION OF THEFT LAW ENFORCEMENT AGENCY				JURISDICTION OF RECOVERY LAW ENFORCEMENT AGENCY					
P R O P E R T Y	TYPE (GROUP)											TOTAL VALUE	
	Burned												
	Count./Forged												
	Dest./Damaged												
	Recovered												
	Seized												
A D M I N I S T	SUBJECT IDENTIFIED		SUBJECT LOCATED		<input checked="" type="checkbox"/> ACTIVE <input type="checkbox"/> ADM. CLOSED		<input type="checkbox"/> ARRESTED UNDER 18		<input type="checkbox"/> EX-CLEAR UNDER 18				
	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> UNFOUNDED		<input type="checkbox"/> ARRESTED 18 AND OVER		<input type="checkbox"/> EX-CLEAR 18 AND OVER				
	REASON FOR EXCEPTIONAL CLEARANCE: 1. <input type="checkbox"/> OFFENDER DEATH 2. <input type="checkbox"/> NO PROSECUTION 3. <input type="checkbox"/> EXTRADITION DENIED 4. <input type="checkbox"/> VICTIM DECLINES COOPERATION 5. <input type="checkbox"/> JUVENILE - NO CUSTODY												
	REPORTING OFFICER(S)		DATE		UNIT NUMBER		APPROVING OFFICER		DATE		UNIT NUMBER		
SGT J. SANTULLI		01/12/2025		511		SGT J. SANTULLI		01/12/2025		511			
FOLLOW-UP INVESTIGATION OFFICER										17			
<input type="checkbox"/> YES <input type="checkbox"/> NO													

2.025 - 0.0070

INCIDENT TYPE										COMPLETED	FORCED ENTRY	PREMISE TYPE	UNITS ENTERED	TYPE VICTIM <input type="checkbox"/> Individual <input type="checkbox"/> Business <input type="checkbox"/> Financial Inst <input type="checkbox"/> Government <input type="checkbox"/> Relig. Orgn. <input checked="" type="checkbox"/> Soc./Public <input type="checkbox"/> Other <input type="checkbox"/> Unknown <input type="checkbox"/> Police Off.													
1. 91L - MAXIMUM OVERNIGHT VEHICLES										<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	20															
2.										<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO																
3.										<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO																
INCIDENT LOCATION (SUBDIVISION, APARTMENT AND NUMBER, STREET NAME AND NUMBER)											ZIP CODE		WEAPON TYPE														
20 20TH AVE, ISLE OF PALMS SC											29451																
INCIDENT DATE		24 HR. CLOCK		TO		DATE		24 HR. CLOCK		DISPATCH DATE/TIME 24 HR. CLOCK				LOCATION NO.													
02/07/2025		2312				02/07/2025		2317		DISP. DATE		DISP. TIME		TIME ARRIVED													
										02/07/2025		2313		2316													
												2317		03R													
COMPLAINANT'S NAME (LAST, FIRST, MIDDLE)				RELATIONSHIP TO SUBJECT			RESIDENT		RACE		SEX		AGE		ETH		DAYTIME PHONE		EVENING PHONE								
HAGY, CHRISTOPHER				#1 NE			#2		#3		O S O U		W		M		00		N								
ADDRESS				CITY			STATE		ZIP CODE		LOCATION NO.																
14 20TH AVE				ISLE OF PALMS			SC		29451		03																
VICTIM'S NAME (LAST, FIRST, MIDDLE)				RELATIONSHIP TO SUBJECT			RESIDENT		RACE		SEX		AGE		ETH		DAYTIME PHONE		EVENING PHONE								
SOCIETY				#1			#2		#3		J S O U																
HEIGHT		WEIGHT		HAIR		EYES		FACIAL HAIR, SCARS, TATOOS, GLASSES, CLOTHING, PHYSICAL PECULIARITIES, ETC.																			
ADDRESS								CITY				STATE		ZIP CODE		LOCATION NO.											
																03											
VISIBLE INJURY (VICT. 1) <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO EXPLAIN --																											
VICTIM (NO. 1) USING: ALCOHOL: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK. DRUGS: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK.																											
<input type="checkbox"/> TWO-MAN VEH. <input type="checkbox"/> ONE-MAN VEH. <input type="checkbox"/> DETECTIVE/SPLASMT. <input type="checkbox"/> OTHER <input type="checkbox"/> ALONE <input type="checkbox"/> ASSISTED <input checked="" type="checkbox"/> J - This Jurisdiction S - State O - Out of State U - Unknown																											
# 1 SUSPECT RUNAWAY WANTED WARRANT ARREST JAIL SUMMONS		SUBJECT NAME (LAST, FIRST, MIDDLE)								RACE		SEX		AGE		ETH.		DATE OF BIRTH		HEIGHT		WEIGHT		HAIR		EYES	
		UNKNOWN, UNKNOWN								U		U		00		U											
		FACIAL HAIR, SCARS, TATOOS, GLASSES, CLOTHING, PHYSICAL PECULIARITIES, ETC.																									
		ADDRESS								CITY				STATE		ZIP CODE		LOCATION NO.									
																		03									
		SUBJECT (NO. 1) USING:ALCOHOL: <input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNK.								ARRESTED NEAR OFFENSE SCENE <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO				DATE/TIME OF OFFENSE				DATE/TIME OF ARREST									
		DRUGS: <input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNK. TYPE:								TOTAL # ARRESTED 0				02/07/2025 2312													
Offenses: MAXIMUM OVERNIGHT VEHICLES  On the above date and time, I, PTL Evangelista, responded to 20 20th Ave, Isle of Palms, SC in reference to a city ordinance violation. When I arrived on scene, I observed 6 vehicles parked on the property. This home is labeled as a 4 bedroom home.  This violation was founded, and a livability complaint notice was filled out and placed in the CEO Rennert's mailbox.  BWC Activated and tagged in Axon.																											

Print Date: 02/10/2025 04:18:06 PM				JURISDICTION OF THEFT LAW ENFORCEMENT AGENCY		JURISDICTION OF RECOVERY LAW ENFORCEMENT AGENCY	
P R O P E R T Y	TYPE (GROUP)						TOTAL VALUE
	Burned						
	Count./Forged						
	Dest./Damaged						
	Recovered						
	Seized						
	Stolen						
Unknown							
A D M I N I S T	SUBJECT IDENTIFIED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		SUBJECT LOCATED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		<input checked="" type="checkbox"/> ACTIVE <input type="checkbox"/> ADM. CLOSED <input type="checkbox"/> UNFOUNDED		<input type="checkbox"/> ARRESTED UNDER 18 <input type="checkbox"/> ARRESTED 18 AND OVER
							<input type="checkbox"/> EX-CLEAR UNDER 18 <input type="checkbox"/> EX-CLEAR 18 AND OVER
	REASON FOR EXCEPTIONAL CLEARANCE: 1. <input type="checkbox"/> OFFENDER DEATH 2. <input type="checkbox"/> NO PROSECUTION 3. <input type="checkbox"/> EXTRADITION DENIED 4. <input type="checkbox"/> VICTIM DECLINES COOPERATION 5. <input type="checkbox"/> JUVENILE - NO CUSTODY						
	REPORTING OFFICER(S)	DATE	UNIT NUMBER	APPROVING OFFICER		DATE	UNIT NUMBER
	PTL A. EVANGELISTA	02/07/2025	521	SGT J. SANTULLI		02/07/2025	511
				FOLLOW-UP INVESTIGATION OFFICER <input type="checkbox"/> YES <input type="checkbox"/> NO		18	



## ISLE OF PALMS POLICE DEPARTMENT LIVABILITY COMPLAINT NOTICE

INCIDENT DATE: 2/7/25 INCIDENT TIME: 2313 INCIDENT REPORT # 2025-00070

INCIDENT LOCATION: 20 20<sup>th</sup> Ave, Isle of Palms Sc 29451

FIELD CONTACT: N/A

☐ UNFOUNDED ☒ **FOUNDED** (Circle one) CITATION/WARNING # \_\_\_\_\_

### COMPLAINT TYPE

☐ NOISE ☒ **MAXIMUM OVERNIGHT PARKING**  
☐ UNKEMPT LOT ☐ BUSINESS LICENSE  
☐ ROLL CART ☐ OTHER (Describe): \_\_\_\_\_

### PROPERTY TYPE

☒ **RENTAL PROPERTY** COMPLAINT NOTES: 6 Vehicles at a 4 bedroom  
☐ ISLAND RESIDENT Rental.  
☐ BUSINESS \_\_\_\_\_  
Sgt. Santulli 2003  
(Responding Officer & Badge #)

### FOLLOW UP CODE ENFORCEMENT OFFICER ONLY

Rental Property Company: AvantStay  
Name of Person Contacted: Joshua Quinn Date Contacted: 02/11/2025  
Strike # 5 Notes: CEO Remort

Sec. 7-1-15. - Suspension or revocation of license.

When the license official determines:

- A. A license has been mistakenly or improperly issued or issued contrary to law;
- B. A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this article;
- C. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, or evasion or suppression of a material fact in the license application;
- D. A licensee has been convicted within the previous ten (10) years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
- E. A licensee has engaged in or allowed an unlawful activity or nuisance related to the business, or the licensee has demonstrated an inability or unwillingness to prevent the licensee's tenants from engaging in unlawful activities or creating nuisances related to the business;
- F. A licensee has had five (5) or more complaints of unlawful activity within a single calendar year that are determined to be founded by the Police Department;
- G. A licensee is delinquent in the payment to the City of any tax or fee;

the license official may give written notice to the licensee or the person in control of the business within the City by personal service or mail that the license is suspended pending a single hearing before Council or its designee for the purpose of determining whether the suspension should be upheld and the license should be revoked.

The written notice of suspension and proposed revocation shall state the time and place at which the hearing is to be held, which shall be at a regular or special Council meeting within ten (10) days from the date of service of the notice, unless continued by agreement, and shall contain a brief statement of the reasons for the suspension and proposed revocation and a copy of the applicable provisions of this article.

(Ord. No. 2021-14, § 1, 11-17-2021)

Sec. 7-1-16. - Appeals to council or its designee.

- A. Except with respect to appeals of assessments under section 7-1-11 hereof, which are governed by S.C. Code § 6-1-410, any person aggrieved by a determination, denial, or suspension and proposed revocation of a business license by the license official may appeal the decision to the Council or its designee by written request stating the reasons for appeal, filed with the license official within ten (10) days after service by mail or personal service of the notice of determination, denial, or suspension and proposed revocation.

- B. A hearing on an appeal from a license denial or other determination of the license official and a hearing on a suspension and proposed revocation shall be held by the Council or its designee within ten (10) business days after receipt of a request for appeal or service of a notice of suspension and proposed revocation. The hearing shall be held upon written notice at a regular or special meeting of the Council, or, if by designee of the Council, at a hearing to be scheduled by the designee. The hearing may be continued to another date by agreement of all parties. At the hearing, all parties shall have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by Council or its designee shall govern the hearing. Following the hearing, the Council by majority vote of its members present, or the designee of Council if the hearing is held by the designee, shall render a written decision based on findings of fact and conclusions on application of the standards herein. The written decision shall be served, by personal service or by mail, upon all parties or their representatives and shall constitute the final decision of the City.
- C. Timely appeal of a decision of Council or its designee does not effectuate a stay of that decision. The decision of the Council or its designee shall be binding and enforceable unless overturned by an applicable appellate court after a due and timely appeal.
- D. For business licenses issued to businesses subject to business license taxes under article 20, chapter 9, title 58, and chapters 7 and 45, title 38, of the South Carolina Code, the City may establish a different procedure by ordinance.

(Ord. No. 2021-14, § 1, 11-17-2021)



## ISLE OF PALMS POLICE DEPARTMENT

# Memo

To: Chief Cornett

From: CEO Rennert *DSR*

Date: 02/12/2025

Re: 5 Strikes on 20 20<sup>th</sup> Ave

---

I am writing to address the communication I have had with the property manager and owner of 20 20<sup>th</sup> Ave. This will address any emails, phone calls and other correspondences I have had with the above subjects in reference to property strikes earned in 2025.

We have received 5 founded complaints on this property in the last 2 months and the city will be analyzing the possibility of revoking their business license. After each complaint report was sent to me, I made contact with the property management company via email. After the 4<sup>th</sup> complaint I sent an email containing info for every founded complaint we have had as well as made a phone call advising the homeowner and property manager of how to proceed. Below are bullet points of dates in which I contacted the property management company (Avantstay). I will also attach printed email correspondences in this packet.

- On 01/14/2025, I emailed Avantstay ([squinn@avantstay.com](mailto:squinn@avantstay.com) and [tpackett@avantstay.com](mailto:tpackett@avantstay.com)) informing them of their first strike which occurred on 01/11/2025.
- On 02/02/2025 I emailed Avantstay informing them of another strike on the property as well as a possible overturning of a previously unfounded complaint, pending further investigation.
- On 02/03/2025 I emailed and called Avantstay as well as placed a phone call with the homeowner for further clarification on my pending investigation, and also informed them of my conclusion. I also clarified the number of strikes on the property, when they occurred, and informing them upon one more strike the property would risk losing their license.
- On 02/11/2025 I emailed Avantstay informing them of their 5<sup>th</sup> strike on 20 20<sup>th</sup> Ave, and let them know how the city would be proceeding. I also addressed several questions the company had regarding officer operating procedure in such complaints.

Thank you for taking the time to review this case. Please feel free to email or talk directly to me with any questions or concerns you have as well as any plans that need to be made going forward.

Attached:

- Screenshots of email correspondences

## Kraig Thompson

---

**From:** Donovan Rennert  
**Sent:** Wednesday, February 12, 2025 9:49 AM  
**To:** Kraig Thompson  
**Subject:** Fw: [EXTERNAL] Re: Ordinance Violation 6 Forest Trail Court 1

Donovan Rennert  
Isle of Palms Code Enforcement  
Cell (843)471-3728  
drennert@iop.net

---

**From:** Donovan Rennert  
**Sent:** Tuesday, February 11, 2025 7:54 AM  
**To:** Sarah Quinn  
**Cc:** tpacket@avantstay.com  
**Subject:** Re: [EXTERNAL] Re: Ordinance Violation 6 Forest Trail Court 1

The responding officer was wearing and had activated his body camera when he got on scene. The department only contacts rental management companies and owners while on scene when there is no compliance by the renters. Otherwise I contact you as soon as I get forms from the responding officers notifying me of the event. Regardless of whether we contact you on scene or not, if we get on scene and are able to verify the property is out of code, it is marked as a founded complaint and by consequence a strike. It does not matter if the renters or the management company were compliant.

Donovan Rennert  
Isle of Palms Code Enforcement  
Cell (843)471-3728  
drennert@iop.net

---

**From:** Sarah Quinn <squinn@avantstay.com>  
**Sent:** Tuesday, February 11, 2025 7:38:19 AM  
**To:** Donovan Rennert  
**Cc:** tpacket@avantstay.com  
**Subject:** [EXTERNAL] Re: Ordinance Violation 6 Forest Trail Court 1

[EXTERNAL]



External (squinn@avantstay.com)



Do we have evidence and photos of this? I specifically spoke to the family in and discussed the matter with them. They said they did not have more than 4 cars in their group. We also placed signs out and said there would be fines. Why are we not contacted when this happens so it can be addressed?

Thank you,

-Sarah

Sent from my iPhone (please excuse any typos)



**Sarah Quinn** (she/her)

General Manager

[squinn@avantstay.com](mailto:squinn@avantstay.com)

843•864•3407

AvantStay [#566 of Inc. 5000 Fastest Growing Companies in 2023](#)



On Feb 11, 2025, at 7:35 AM, Donovan Rennert <[D Rennert@iop.net](mailto:D Rennert@iop.net)> wrote:

Avantstay, we now have 5 strikes on 20 20th Ave. On 02/07/2025, we had another overnight parking violation with 6 cars on the property at 11:15 PM. As previously discussed, you are only permitted to have 4 cars parked on the property after 11 PM. Of course 5 strikes means that the police department has to inform the city about 20 20th Ave and the city can decide to revoke the rental license for this property. Please reach out with any questions that you have. Although this address is the first we have ever had 5 strikes on so, much of this will be new to me as well. Thank you.

Donovan Rennert  
Isle of Palms Code Enforcement  
Cell (843)471-3728  
[drennert@iop.net](mailto:drennert@iop.net)

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**From:** Donovan Rennert  
**Sent:** Sunday, February 2, 2025 2:22:05 PM  
**To:** Sarah Quinn; [tpackett@avantstay.com](mailto:tpackett@avantstay.com)  
**Subject:** Ordinance Violation 6 Forest Trail Court 1

Dear Avantstay, we have had 3 livability complaints over the weekend. On the 31st we had a founded noise complaint at 10:43 PM, in which a warning was issued and the violation was notated as loud talking. On the 2nd we had an unfounded noise complaint at 12:00 AM as well as an overnight parking violation in which 16 cars were parked on the property of the 6

bedroom home. Please respond letting me know you have received this email, as well as asking any questions you may have. Thank you.

Donovan Rennert  
Isle of Palms Code Enforcement  
Cell (843)471-3728  
[drennert@iop.net](mailto:drennert@iop.net)

## **Kraig Thompson**

---

**From:** Donovan Rennert  
**Sent:** Wednesday, February 12, 2025 9:50 AM  
**To:** Kraig Thompson  
**Subject:** Fw: 20 20th Ave

Donovan Rennert  
Isle of Palms Code Enforcement  
Cell (843)471-3728  
drennert@iop.net

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**From:** Donovan Rennert  
**Sent:** Monday, February 3, 2025 2:26 PM  
**To:** Sarah Quinn  
**Cc:** Sharon.Baldrick; Kevin Cornett  
**Subject:** 20 20th Ave

Sarah Quinn, after our conversation earlier I called the city building department and they have the above property listed as a 4 bedroom home on all permits. This means according to the city, unless you correct this issue with city hall, you can only have up to 4 cars parked in that driveway. This means that 20 20th Ave has now 4 strikes. Including a complaint that occurred on 01/11/2025 at 11:00 PM in which the house had 12 cars (I informed you of that on the 14th). There was a complaint initially filed as unfounded that occurred on the 10th in which 5 cars were in the drive at 11:15 PM (this is the complaint that I was working on getting all information straightened out that I informed you about yesterday.). And there were 2 complaints over the weekend (the 29th and 30th) both occurring after 11:00 PM in which 6 cars were parked in the driveway. Of course upon one more founded complaint this year, we will have to submit 20 20th Ave to the city to review suspending the properties rental license. Thank you for your help in these matters. I apologize for the bad news. Hopefully we can avoid 5 strikes, even with 4 occurring so early.

Donovan Rennert  
Isle of Palms Code Enforcement  
Cell (843)471-3728  
drennert@iop.net

## Kraig Thompson

---

**From:** Donovan Rennert  
**Sent:** Wednesday, February 12, 2025 9:50 AM  
**To:** Kraig Thompson  
**Subject:** Fw: 20 20th Ave

Donovan Rennert  
Isle of Palms Code Enforcement  
Cell (843)471-3728  
drennert@iop.net

---

**From:** Donovan Rennert  
**Sent:** Sunday, February 2, 2025 3:54 PM  
**To:** Sarah Quinn; tpacket@avantstay.com  
**Subject:** Re: 20 20th Ave

I have done some digging into the departments error, and have discovered that information regarding the number of bedrooms in 20 20th Ave is misleading and inconsistent. Google searches reveal the house to be 4 bedrooms, however your advertisements as well as the city's web software for tracking STR's portray the house as a 5 bedroom house. If I could get a definitive number on the bedrooms, as well as you guys to correct, if necessary, your advertisements? Thank you.

Donovan Rennert  
Isle of Palms Code Enforcement  
Cell (843)471-3728  
drennert@iop.net

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**From:** Donovan Rennert  
**Sent:** Sunday, February 2, 2025 2:30:19 PM  
**To:** Sarah Quinn; tpacket@avantstay.com  
**Subject:** 20 20th Ave

Avantstay, we have had a lot of issues regarding 16 and 20 20th Ave with overnight parking. I am aware of one neighbor being particularly irritable and the source of most complaints. We had another complaint this weekend as well as an error in a previous complaint. I am working to get all the information straightened out and will give you further information regarding these issues once I do. I just wanted to make you aware that we have had issues and advise any renters, of those 2 properties especially, that strict adherence to the code is a necessity if we want to avoid 5 strikes this year. Thank you.

Donovan Rennert  
Isle of Palms Code Enforcement  
Cell (843)471-3728

drennert@iop.net

## Kraig Thompson

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**From:** Donovan Rennert  
**Sent:** Wednesday, February 12, 2025 9:51 AM  
**To:** Kraig Thompson  
**Subject:** Fw: Overnight Parking Complaint at 20 20th Ave.

Donovan Rennert  
Isle of Palms Code Enforcement  
Cell (843)471-3728  
drennert@iop.net

---

**From:** Donovan Rennert  
**Sent:** Tuesday, January 14, 2025 9:02 AM  
**To:** squinn@avantstay.com; tpackett@avantstay.com  
**Cc:** Sharon.Baldrick  
**Subject:** Re: Overnight Parking Complaint at 20 20th Ave.

Avantstay, just sending a follow up email to verify you got my first one. Please get back to me as soon as possible so we can get these complaints filed properly. Thank you.

Donovan Rennert  
Isle of Palms Code Enforcement  
Cell (843)471-3728  
drennert@iop.net

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**From:** Donovan Rennert  
**Sent:** Sunday, January 12, 2025 2:26:00 PM  
**To:** squinn@avantstay.com; tpackett@avantstay.com  
**Cc:** Sharon.Baldrick  
**Subject:** Overnight Parking Complaint at 20 20th Ave.

Hello Avantstay. Hope all is well. Unfortunately, I need to ask if you guys manage 20 20th Ave? We had 2 complaints of overnight parking this weekend, one was founded. Please let me know if this address is in fact you, and then I will get you all the information that I have from the report. Thank you.

Donovan Rennert  
Isle of Palms Code Enforcement  
Cell (843)471-3728  
drennert@iop.net

**City of Isle of Palms**  
**FY26 Budget with Forecasts for FY27 - FY30**  
**DRAFT 1**

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**BY FUND**

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Victims Assistance Fund	64	52-53
Recreation Building Fund	68	52-53
Marina Fund	90	54-57

<b>CAPITAL PROJECTS FY26 BY FUNDING SOURCE</b>	<b>58-65</b>
<b>CAPITAL PROJECTS 10-YR PLAN</b>	<b>66-78</b>
<b>DEBT ANALYSIS</b>	<b>79</b>
<b>MILLAGE ANALYSIS</b>	<b>80</b>

City of Isle of Palms  
Summary of FY26 Budget

	General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds (incl Disaster Recovery)	Marina Fund Illustrative Only NOTE 1	Total Fund Balance & Net Position
<b>REVENUES</b>									
PROPERTY & LOCAL OPT TAXES	6,800,588								6,800,588
LICENSES & PERMITS	6,192,282								6,192,282
TOURISM REVENUES	187,945		2,299,900	1,404,859	3,404,426	1,687,408			8,984,538
ALL OTHER REVENUES	2,465,347	3,180,490	242,598	60,764	666,148	280,824	423,623	2,156,119	9,475,913
TOTAL REVENUES	15,646,162	3,180,490	2,542,498	1,465,623	4,070,574	1,968,232	423,623	2,156,119	31,453,320
<b>EXPENSES</b>									
PERSONNEL EXPENSES	12,180,716	-	-	-	-	-	-	-	12,180,716
OPERATING EXPENSES	4,027,035	629,219	374,100	538,800	1,395,252	797,250	319,393	1,955,560	10,036,609
CAPITAL EXPENSES	100,000	282,000	469,667	334,667	383,667	285,000	100,000	300,000	2,255,001
DRAINAGE EXPENSES	-	2,930,000	198,668	-	1,020,000	-	-	-	4,148,668
DEBT SERVICE EXPENSES	892,203	-	159,457	288,275	91,914	-	-	333,152	1,765,001
TOTAL EXPENSES	17,199,954	3,841,219	1,201,892	1,161,742	2,890,833	1,082,250	419,393	2,588,712	30,385,995
									<b>NOTE 1</b>
NET TRANSFERS	1,553,792	1,112,267	(1,104,821)	(600,321)	(1,460,781)	-	-	499,864	-
INCR/(DECR) IN FUND BALANCE	(0)	451,538	235,785	(296,440)	(281,040)	885,982	4,229	67,271	1,067,325
		<b>NOTE 2</b>	<b>NOTE 3</b>	<b>NOTE 4</b>	<b>NOTE 5</b>			<b>NOTE 1</b>	
FY26 PROJECTED BEG FUND BAL	6,930,012	13,979,639	3,880,686	1,268,655	4,075,994	9,314,756	3,450,282	4,129,214	47,029,236
FY26 PROJECTED END FUND BAL	6,930,012	14,431,177	4,116,471	972,215	3,794,954	10,200,738	3,454,511	4,196,485	48,096,561

**NOTE 1:** For illustrative purposes only the Marina Enterprise Fund is presented here in the same format as the other funds. For internal and external accounting and reporting purposes however, the Marina Fund follows the accounting rules of a for-profit business and includes proceeds from debt as a liability (not revenue) and capital additions as assets (not expenses). Total expenses on council summary will not tie to overall fund summary total expenses tab by (\$238,140) due to adjustments for Marina's fund depreciation \$330,860, capital items (\$300,000)and debt service principal payments (\$269,000). Marina includes \$1.5M dredging project which is 100% of budgeted amount funded by SC State Budget Allocation grant rec'd in FY23.

**NOTE 2:** The Capital Projects Fund expenses relate to funding drainage improvement on Palm Blvd between 38th and 41st, (\$1,850M), Waterway Blvd multi-use path (\$980K). Assumes funding from, SC State Budget allocation of (\$1M) grant awarded in FY24 50% to each project, (\$1.250M) SC State Budget allocation grant awarded FY25 to Palm Blvd, and (480.20K of \$980K FEMA grant) to Waterway. The \$980K FEMA grant will be split 49% Capital Fund and 51% State Accommodations Fund (\$499.80k)

**NOTE 3:** The Municipal Accommodations Tax Fund Balance expenses is 1/3 cost of the High water vehicle and related equipment (\$131,667), Dominion Energy electric underground lines (\$131k), Marina - Pubic Greenspace (\$50K), Parking lot (\$75K) and transfers to General Fund.

**NOTE 4:** The decrease in the Hospitality Tax Fund Balance relates primarily to funding High water vehicle and related equipment (\$131,667) and transfers to General Fund.

**NOTE 5:** The decrease in the State Accommodations Tax Fund Balance relates cost for Waterway Blvd Multi-Use Path Elevation (1,020M) of which \$480.20K will be covered by 51% of \$980K FEMA reimbursable grant. Also funding High water vehicle and related equipment (\$131,667) and transfers to General Fund.

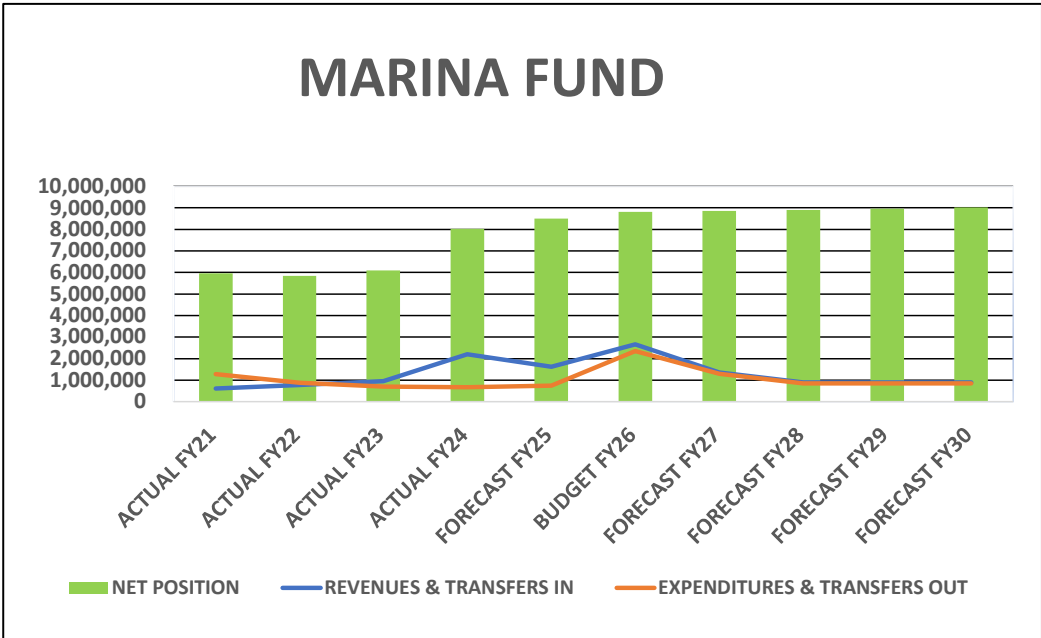
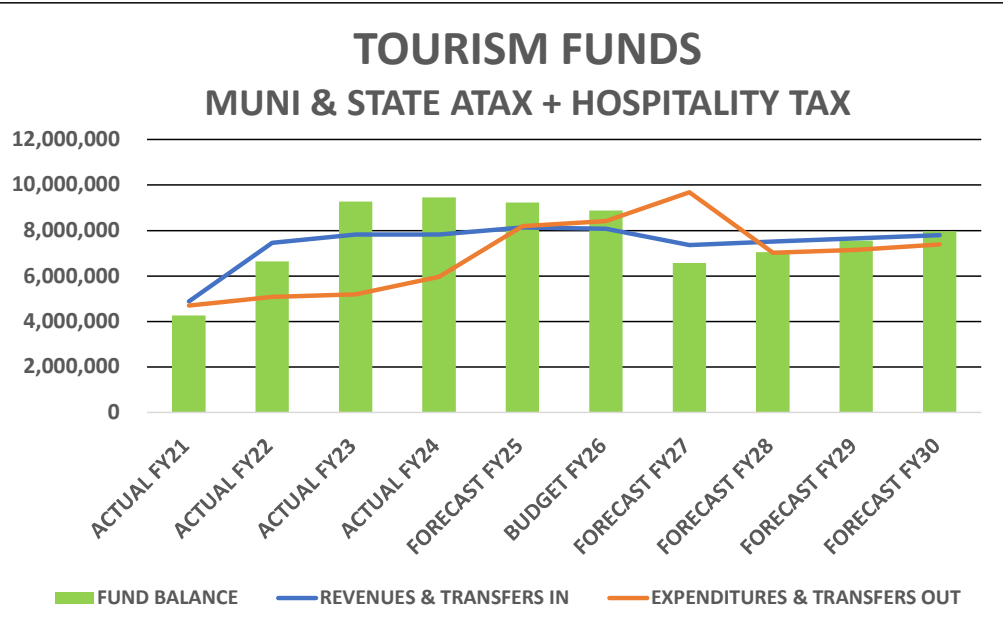
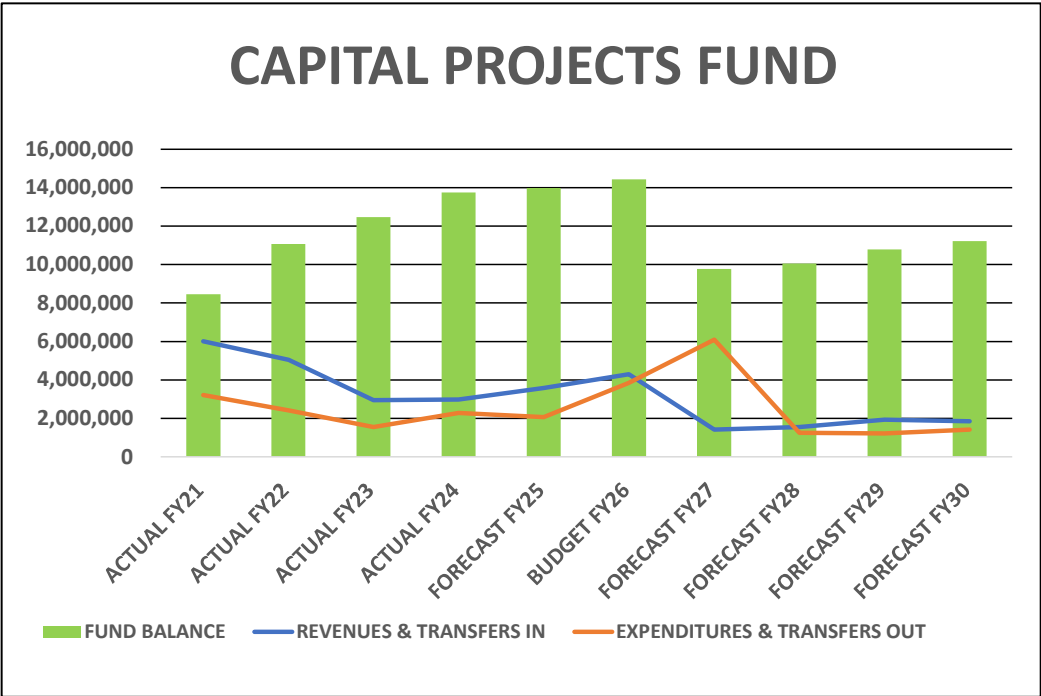
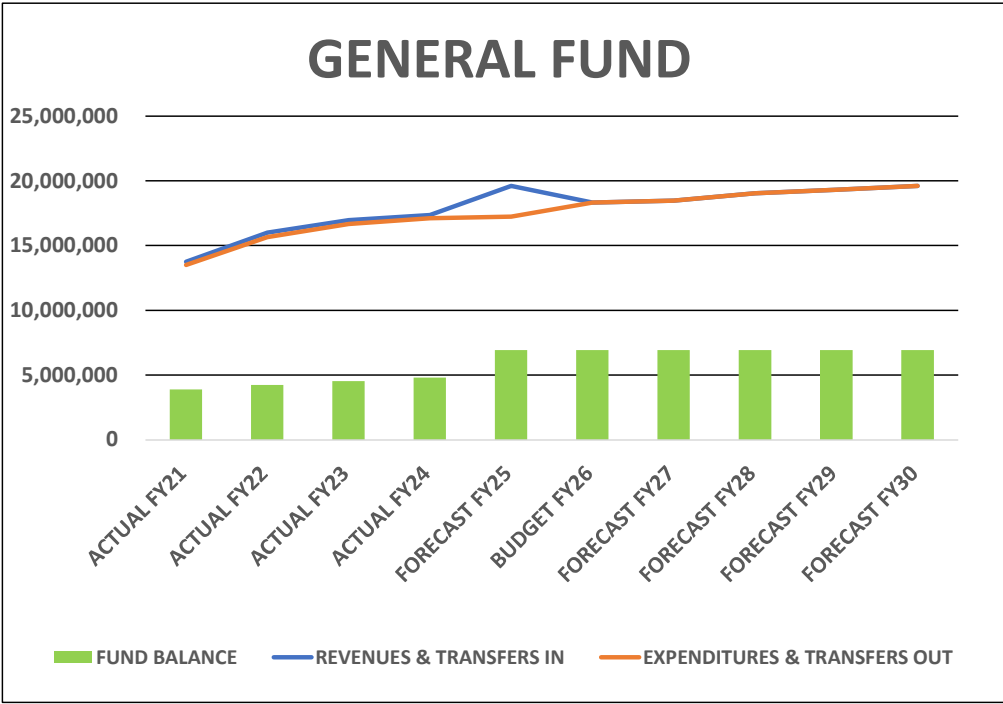
**City of Isle of Palms**  
**FY26 BUDGET**  
**SUMMARY OF KEY BUDGET INITIATIVES**

BUDGET INITIATIVES INCLUDED		HOW IS IT FUNDED?
1	<b>\$100,000</b> remaining portion of FEMA Flood Mitigation project on Forest Trail	Fully funded by grant funds.
2	<b>\$300,000</b> for major repairs and maintenance on City Hall including adding office space in upstairs conference room.	Capital Project Fund split between general government and building departments.
3	<b>\$195,000</b> for Police Department SUVs and Pickup Truck	Capital Project, Municipal Accommodations Tax and Hospitality Funds
4	<b>\$395,000</b> for Fire Department High Water Vehicle and Related Equipment	1/3 Municipal Accommodations Tax, 1/3 Hospitality and 1/3 State Accommodations Tax Funds
5	<b>\$68,000 Public Works</b> Department Flatbed Dump Truck	Hospitality Tax Fund
6	<b>\$131,000 Public Works</b> Department Dominion Energy Electric underground lines	Municipal Accommodations Tax
7	<b>\$100,000</b> to add 96 Gallon Carts for side loader	General Fund Garbage Carts and Procurements
8	<b>\$4,148,668</b> for drainage projects identified by the Comprehensive Drainage Plan.	Funded by Capital Fund-Approximately \$100,000 for general drainage small projects, \$1,850,000 drainage improvement of Palm Blvd between 38th and 41st (funded by \$500K State Budget allocation grant from FY24 and \$1.250M State Budget allocation grant from FY24, \$198,668repeat drainage work, and \$2,000,000 Waterway Blvd Multi-use path elevation. Partially funded by \$500K State Budget allocation grant from FY24 and \$980K FEMA Hazard Mitigation grant.
9	<b>\$190,000</b> Recreation Department reconstruct 2 Tennis Courts	Funded by Recreation Building Fund \$100,000, Municipal Fund \$45,000, and State Accommodations Fund \$45,000.
10	<b>\$95,000</b> New benches for Front Beach & repair sidewalks on Ocean Blvd between 10th and 14th	State Accommodations Tax
11	<b>\$285,000</b> Dunes walkovers and Mobi mats	Beach Preservation Fee Fund
12	<b>\$91,250</b> Beach Maintenance carryover of Design & permitting related to next large scale off-shore project	Beach Preservation Fee Fund
13	<b>\$225,000</b> Carryover of USACE Breach Inlet Project	Beach Preservation Fee Fund
14	<b>\$350,000</b> Shoal Management Wild Dunes City Shared Cost	Beach Preservation Fee Fund
15	<b>\$106,000</b> Ongoing semi-annual monitoring of shoreline	Beach Preservation Fee Fund
16	<b>\$150,000</b> resurface City's portion of Marina's parking lot	Marina and Municipal Accommodations Tax
17	<b>\$150,000</b> for public green space around new public dock at Isle of Palms Marina.	Marina and Tourism Funds
18	<b>\$2,653,785</b> transferred into the General Fund from the Tourism Funds	Incls transfers in from Tourism funds for BSOs and Marina Parking Attendant (\$60k), 7 Police Officers (\$773.2k), Victims Advocate (\$3k), Police summer OT (\$20k), 8 Firefighters and 50% of Fire Inspector (\$893.3k), 3 Paramedics (\$331.2k), 50% of Public Wks fuel (\$45k) & temps (\$124k), Front Beach restroom attendant (\$30k) and Public Relations/Media Coordinator (\$41.5k from CVB 30% Funds) 2 CDL Drivers (\$174K) , 1 Code Enforcement Officer (\$80k) and STR Coordinator (\$78k)
19	<b>\$1,112,267</b> transferred from the General Fund in the Capital Projects Fund	For current and future capital projects

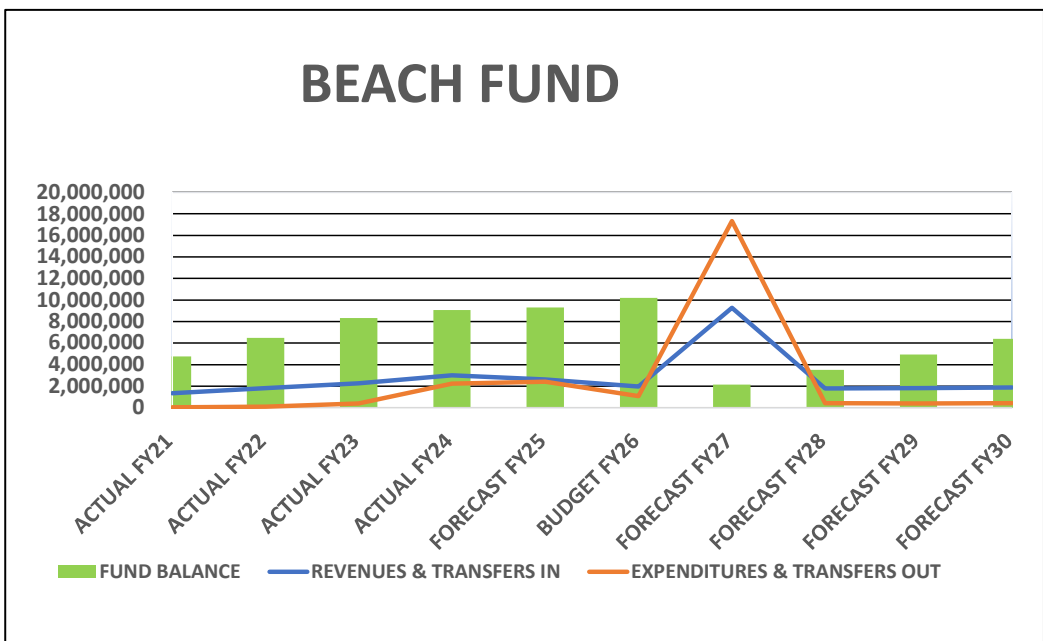
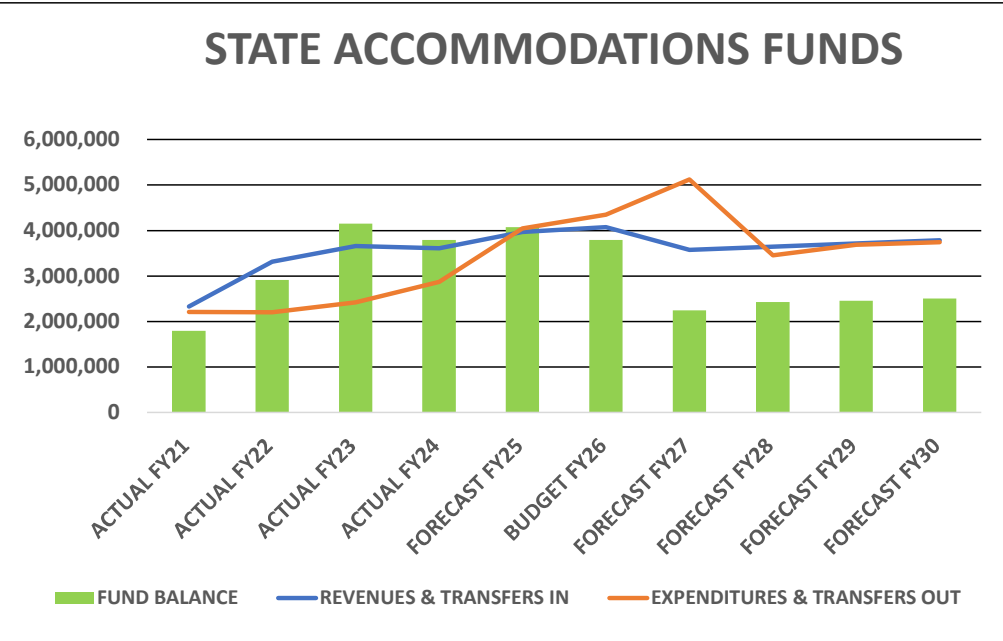
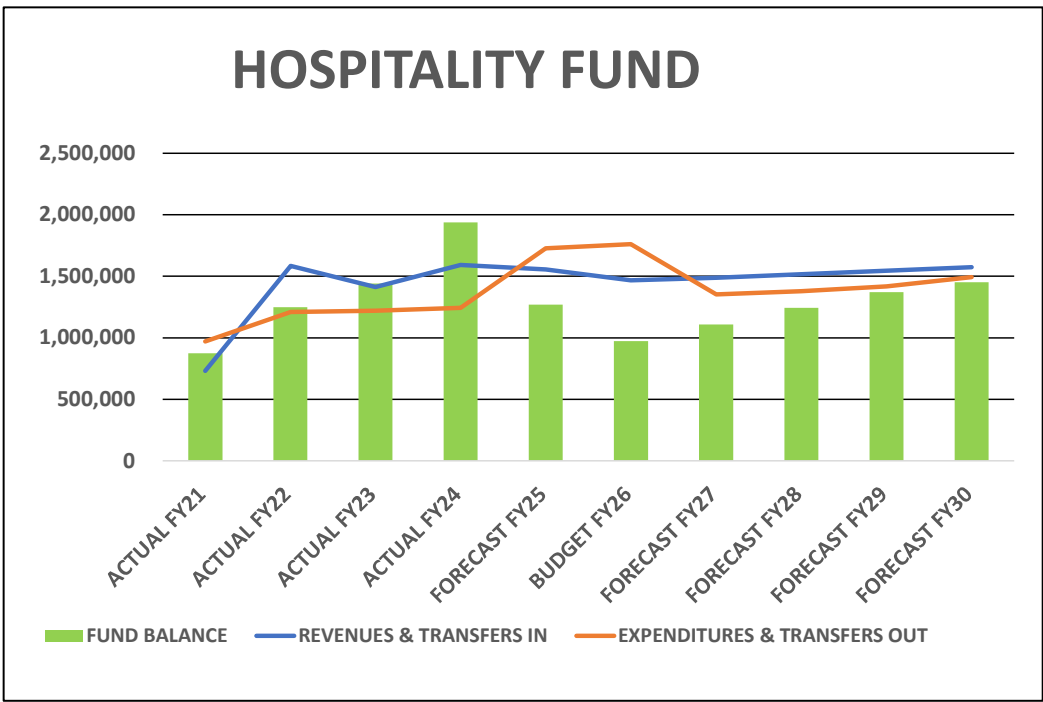
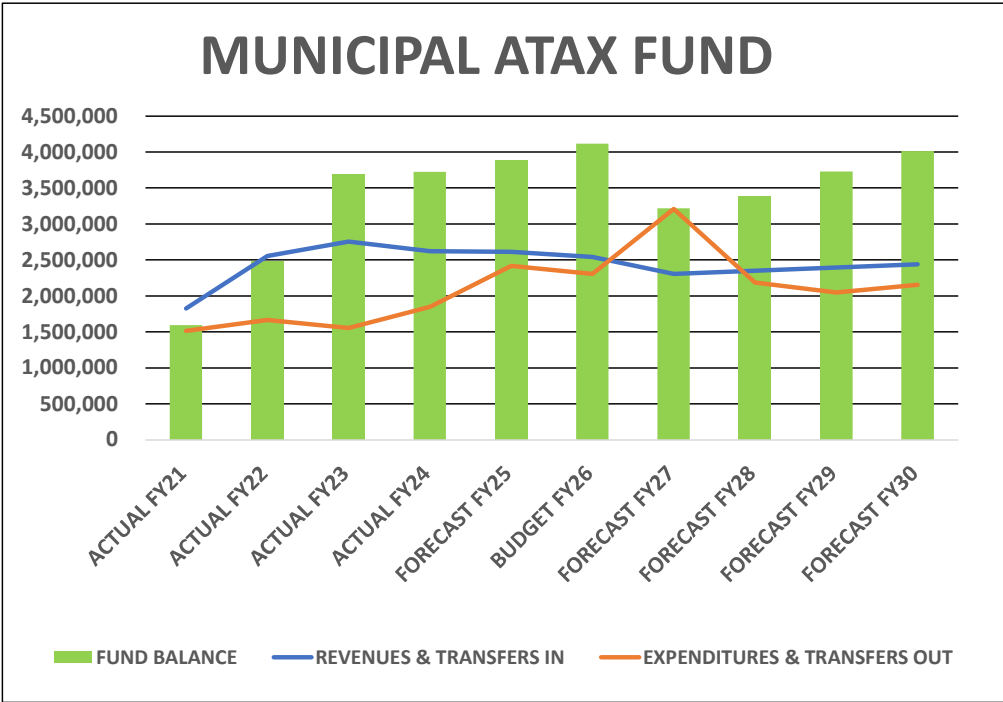
	A	B	C	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS																
2	Fund Number	Description	DEPT	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
5	10 GENERAL FUND	REVENUES		12,877,957	14,963,737	15,730,001	15,874,685	14,827,349	3,932,502	16,062,705	17,151,284	2,323,935	15,646,162	818,813	16,102,686	16,600,077	16,783,717	16,982,335
6		EXPENDITURES		11,126,105	12,019,226	14,088,704	14,655,449	16,039,474	7,608,981	15,072,405	15,986,319	(53,155)	17,199,954	1,160,480	17,281,877	17,729,532	17,619,453	17,999,838
7		TRANSFERS IN		873,002	1,031,462	1,242,166	1,488,628	2,451,740	884,171	2,355,106	2,451,740	-	2,666,059	214,319	2,362,002	2,446,165	2,533,695	2,624,725
8		TRANSFERS OUT		(2,380,577)	(3,624,164)	(2,574,397)	(2,448,944)	(1,239,614)	-	(2,448,944)	(1,239,614)	-	(1,112,267)	127,347	(1,182,811)	(1,316,710)	(1,697,958)	(1,607,222)
9		NET		244,276	351,809	309,066	258,921	0	(2,792,309)	896,463	2,377,091	2,377,090	(0)	(1)	(0)	(0)	0	0
10																		
11	20 CAPITAL PROJECTS FUND	REVENUES		3,627,879	1,593,848	471,648	866,858	2,660,213	778,499	1,245,113	2,343,512	(316,701)	3,180,490	520,276	240,289	240,289	240,289	240,289
12		EXPENDITURES		3,216,432	2,418,562	1,555,244	2,288,258	2,619,030	877,957	2,167,342	2,062,884	(556,146)	3,841,219	1,222,189	1,092,371	1,260,371	1,214,621	1,415,371
13		TRANSFERS IN	16 - 18	2,380,577	3,444,164	2,471,375	2,116,341	1,239,614	-	2,116,341	1,239,614	-	1,112,267	(127,347)	1,182,811	1,316,710	1,697,958	1,607,222
14		TRANSFERS OUT	19 - 21	-	-	-	-	-	-	-	-	-	-	-	(5,000,000)	-	-	-
15		NET	22 - 23	2,792,024	2,619,449	1,387,779	694,941	1,280,797	(99,458)	1,194,112	1,520,242	239,445	451,538	(829,259)	(4,669,271)	296,628	723,626	432,140
16																		
17	30 MUNICIPAL ACCOM TAX FUND	REVENUES	26	1,828,527	2,554,894	2,755,351	2,623,641	2,455,590	1,383,678	2,790,651	2,612,792	157,202	2,542,498	86,908	2,308,559	2,352,034	2,396,378	2,441,610
18		EXPENDITURES	27	1,235,292	1,233,953	970,372	1,017,142	1,303,127	393,190	741,344	1,302,983	(144)	1,201,892	(101,235)	1,111,765	1,370,448	1,451,135	1,531,462
19		TRANSFERS IN	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20		TRANSFERS OUT	28	(281,700)	(432,954)	(583,050)	(829,433)	(1,114,195)	(856,195)	(1,685,628)	(1,114,195)	-	(1,104,821)	9,374	(2,096,544)	(816,051)	(597,869)	(624,826)
21		NET	28	311,535	887,987	1,201,929	777,066	38,268	134,293	363,678	195,614	157,346	235,785	197,517	(899,750)	165,535	347,375	285,321
22			29-30															
23	35 HOSPITALITY TAX FUND	REVENUES		732,447	1,582,875	1,411,167	1,592,028	1,395,952	724,562	1,586,443	1,554,754	158,802	1,465,623	69,671	1,486,199	1,514,858	1,544,091	1,573,908
24		EXPENDITURES		752,096	965,312	953,445	966,620	976,737	638,868	987,506	1,197,108	220,370	1,161,742	185,005	803,531	828,131	807,580	867,726
25		TRANSFERS IN		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26		TRANSFERS OUT	7 Police Of	(218,549)	(244,456)	(266,214)	(277,728)	(528,642)	-	(277,728)	(528,642)	-	(600,321)	(71,679)	(547,498)	(550,751)	(609,440)	(625,084)
27		NET		(238,198)	373,107	191,508	347,679	(109,428)	85,694	321,209	(170,996)	(61,568)	(296,440)	(187,012)	135,170	135,976	127,071	81,098
28																		
29	40 FIRE DEPT 1% FUND	REVENUES		156,556	163,466	208,839	228,635	219,368	283,872	284,259	284,155	64,787	284,071	64,703	283,578	283,578	283,578	283,578
30		EXPENDITURES		155,904	169,695	197,584	224,217	219,370	270,802	284,936	277,397	58,027	283,193	63,823	283,193	283,193	283,193	283,193
31		TRANSFERS IN		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32		TRANSFERS OUT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33		NET		652	(6,229)	11,256	4,418	(2)	13,070	(676)	6,758	6,760	878	880	385	385	385	385
34																		
35	50 STATE ACCOM TAX FUND	REVENUES		2,325,879	3,315,847	3,659,215	3,610,788	3,731,744	1,544,295	3,681,257	3,968,376	236,632	4,070,574	338,830	3,572,862	3,642,313	3,713,152	3,785,408
36		EXPENDITURES		1,582,850	1,597,564	1,775,501	1,738,691	2,639,142	709,469	1,489,660	2,596,147	(42,995)	2,890,833	251,691	2,129,963	2,051,317	2,032,815	2,043,250
37		TRANSFERS IN	31 - 38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38		TRANSFERS OUT	39 - 49	(625,523)	(603,497)	(642,811)	(1,133,147)	(1,450,294)	(27,976)	(1,143,430)	(1,450,294)	-	(1,460,781)	(10,487)	(2,992,968)	(1,404,415)	(1,651,386)	(1,699,665)
39		NET	50	117,507	1,114,786	1,240,903	738,950	(357,691)	806,850	1,048,168	(78,065)	279,627	(281,040)	76,651	(1,550,068)	186,580	28,951	42,493
40	55, 57 & 58 BEACH RESTOR/MAINT/ PRESERVE FUND	REVENUES	51	1,325,033	1,836,468	2,263,194	3,010,612	2,535,095	1,285,314	3,030,156	2,637,483	102,388	1,968,232	(566,863)	1,766,156	1,800,579	1,835,691	1,871,505
41		EXPENDITURES		23,215	98,655	411,298	2,254,858	1,802,500	1,208,693	509,727	2,424,204	621,704	1,082,250	(720,250)	17,321,000	441,000	396,000	416,000
42		TRANSFERS IN		-	-	-	-	-	-	-	-	-	-	-	7,500,000	-	34	-

	A	B	C	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS																
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43		TRANSFERS OUT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44		NET		1,301,818	1,737,814	1,851,896	755,754	732,595	76,621	2,520,428	213,279	(519,316)	885,982	153,387	(8,054,844)	1,359,579	1,439,691	1,455,505
45																		
46	60 DISASTER	REVENUES		16,750	49,327	119,841	167,266	149,308	84,192	166,581	127,219	(22,089)	105,053	(44,255)	105,053	105,053	105,053	105,053
47	RECOVERY FUND	EXPENDITURES		-	-	111,854	1,564	13,000	38,682	39,287	41,682	28,682	13,000	-	13,000	13,000	13,000	13,000
48		TRANSFERS IN		-	180,000	103,022	73,683	-	-	73,683	-	-	-	-	-	-	-	-
49		TRANSFERS OUT																
50		NET		16,750	229,327	111,009	239,385	136,308	45,510	200,977	85,537	(50,771)	92,053	(44,255)	92,053	92,053	92,053	92,053
51																		
58	64 VICTIMS	REVENUES		10,942	11,739	14,867	15,063	13,856	6,885	16,375	15,419	1,563	14,000	144	14,000	14,000	14,000	14,000
59	FUND	EXPENDITURES		1,424	14,769	8,296	10,886	6,700	9,611	10,073	10,911	4,211	6,600	(100)	6,600	6,600	6,600	6,600
60		TRANSFERS IN		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61		TRANSFERS OUT		-	(3,475)	(3,510)	(4,750)	(3,000)	-	(4,750)	(3,000)	-	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)
62		NET		9,518	(6,505)	3,060	(574)	4,156	(2,726)	1,552	1,508	(2,648)	4,400	244	4,400	4,400	4,400	4,400
63																		
70	68 REC	REVENUES		7,106	17,604	22,517	23,088	21,744	14,064	20,347	23,988	2,244	20,499	(1,245)	17,500	17,500	17,500	17,500
71	BUILDING	EXPENDITURES		4,015	11,871	11,343	12,551	144,000	4,164	12,167	17,000	(127,000)	116,600	(27,400)	16,600	16,600	16,600	16,600
72	FUND	TRANSFERS IN		3,000	3,000	3,000	3,000	3,000	-	3,000	3,000	-	3,000	-	3,000	3,000	3,000	3,000
73		TRANSFERS OUT																
74		NET		6,091	8,733	14,174	13,537	(119,256)	9,901	11,179	9,988	129,244	(93,101)	26,155	3,900	3,900	3,900	3,900
75																		
76	90 MARINA	REVENUES		354,758	524,728	705,929	1,447,703	570,162	563,557	1,616,481	983,770	413,608	2,156,119	1,585,957	577,143	578,072	578,899	580,624
77	FUND	EXPENDITURES		1,286,417	884,115	706,161	675,140	805,649	388,758	651,483	746,968	(58,681)	2,350,572	1,544,923	1,301,422	852,275	853,134	846,935
78		TRANSFERS IN		249,770	249,920	250,419	753,430	641,391	-	753,430	641,391	-	499,864	(141,527)	775,007	325,052	324,999	324,850
79		TRANSFERS OUT																
80		NET		(681,889)	(109,467)	250,187	1,525,993	405,903	174,799	1,718,428	878,193	472,289	305,411	(100,492)	50,728	50,849	50,764	58,539
81																		
82	TOTAL	REVENUES		23,263,835	26,614,533	27,362,570	29,460,367	28,580,381	10,601,421	30,500,368	31,702,752	3,122,372	31,453,320	2,872,940	26,474,026	27,148,353	27,512,348	27,895,810
83	ALL FUNDS	EXPENDITURES		19,383,751	19,413,722	20,789,803	23,845,375	26,568,730	12,149,176	21,965,929	26,663,604	94,874	30,147,855	3,579,126	41,361,321	24,852,467	24,694,132	25,439,976
84		TRANSFERS IN		3,506,349	4,908,546	4,069,982	4,435,082	4,335,745	884,171	5,301,559	4,335,745	-	4,281,190	(54,555)	11,822,820	4,090,927	4,559,652	4,559,797
85		TRANSFERS OUT		(3,506,349)	(4,908,546)	(4,069,982)	(4,694,002)	(4,335,745)	(884,171)	(5,560,480)	(4,335,745)	-	(4,281,190)	54,555	(11,822,821)	(4,090,927)	(4,559,653)	(4,559,797)
86		NET		3,880,084	7,200,811	6,572,767	5,356,071	2,011,651	(1,547,755)	8,275,518	5,039,148	3,027,498	1,305,465	(706,186)	(14,887,296)	2,295,885	2,818,215	2,455,834
87																		
88	TOTAL UNRESTRICTED FUND BALANCES			15,170,624	18,371,210	20,179,063	21,853,507	21,855,089	2,019,534	2,915,997	24,161,933	5,293,087	24,705,523	5,293,086	20,128,305	20,516,986	21,332,666	21,856,859
89	TOTAL TOURISM FUND BALANCES			4,268,561	6,644,441	9,278,781	11,401,397	9,456,530	-	-	9,225,335	-	8,883,640	-	6,568,992	7,057,084	7,560,480	7,969,392
90	TOTAL BEACH FUND BALANCES			4,756,013	6,493,827	8,345,723	9,101,477	9,078,318	-	-	9,314,756	-	10,200,738	-	2,145,894	3,505,473	4,945,164	6,400,669
91	TOTAL OTHER FUND BALANCES			155,252	151,251	179,741	161,391	64,638	-	-	197,994	-	110,171	-	118,856	127,540	136,225	144,909
92	SUBTOTAL GOVERNMENTAL FUNDS			24,350,450	31,660,728	37,983,308	42,517,772	40,454,575	2,019,534	2,915,997	42,900,017	5,293,087	43,900,071	5,293,086	28,962,047	31,207,083	33,974,535	36,371,829
93																		
94	TOTAL MARINA NET POSITION			5,957,485	5,848,019	6,098,205	7,624,199	8,030,102	-	-	8,502,391	-	8,807,802	-	8,858,531	8,909,379	8,960,143	9,018,682
95	TOTAL MARINA NET POSITION LESS FIXED ASSETS (TOT NET POSITION INCLS FIXED ASSETS THAT ARE NOT PART OF THE OTHER FUND BALANCES)											4,129,214	-	4,196,485	-	3,853,073	3,953,782	4,048,405
96																		
97	TOTAL FUND BALANCES & NET POSITION			30,307,935	37,508,747	44,081,513	50,141,971	48,484,678	2,019,534	2,915,997	51,402,409	5,293,087	52,707,873	5,293,086	37,820,577	40,116,463	42,934,678	45,390,511

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



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



Isle of Palms FY 2025 Budget Summary  
By Department Spend, Source Fund and ATAX Contribution  
Draft for Discussion - As of 3/6/2025

DRAFT 1

CITY OF ISLE OF PALMS DEPARTMENTAL SPEND FY26											
DEPARTMENT/CATEGORY	GENERAL FUND	MUNI ATAX	STATE ATAX	HTAX	CAPITAL PROJECTS	BEACH MGMT	ALL OTHER	MARINA ENTERPRISE	TOTAL ALL SPEND	% of TOTAL EXPENSE	% Funded By Muni & State ATAX
REVENUE	\$15,646,162	\$2,542,498	\$4,070,574	\$1,465,623	\$3,180,490	\$1,968,232	\$423,623	\$2,156,119	\$31,453,320		
EXPENSE BY DEPARTMENT											
Mayor & Council	\$142,878								\$142,878	0.5%	0.0%
General Government	\$3,123,870	\$191,900	\$102,400	\$238,429	\$281,000		\$13,000		\$3,950,599	13.1%	7.4%
Charleston Visitor Bureau			\$1,056,082						\$1,056,082	3.5%	100.0%
Police/BSO	\$4,048,737	\$173,000	\$73,500	\$133,846	\$156,500		\$6,600		\$4,592,183	15.2%	5.4%
Fire	\$5,495,579	\$255,624	\$249,581	\$219,767	\$178,160		\$283,193		\$6,681,905	22.2%	7.6%
Public Works	\$1,974,171	\$398,668	\$1,027,500	\$480,200	\$2,967,040				\$6,847,579	22.7%	20.8%
Building and Planning	\$581,208				\$125,000				\$706,208	2.3%	0.0%
Recreation	\$1,337,789	\$53,000	\$81,500	\$89,500	\$133,519		\$116,600		\$1,811,908	6.0%	7.4%
Judicial	\$495,722								\$495,722	1.6%	0.0%
Front Beach Mgmt. & Facilities	\$0	\$129,700	\$300,271	\$0					\$429,971	1.4%	100.0%
Beach Restoration						\$1,082,250			\$1,082,250	3.6%	0.0%
Marina								\$2,350,572	\$2,350,572	7.8%	0.0%
	\$ 17,199,954	\$ 1,201,892	\$2,890,833	\$1,161,742	\$3,841,219	\$1,082,250	\$419,393	\$2,350,572	\$30,147,855	100.0%	13.6% Muni & State Ataxes
											10.4% Excl. CVB
NET INCOME/(EXPENSE)	(\$1,553,792)	\$1,340,606	\$1,179,741	\$303,881	(\$660,729)	\$885,982	\$4,229	(\$194,453)	\$1,305,465		
FUND BALANCE RECONCILIATION											
Beginning Fund Balance (Forecast)	\$6,930,012	\$3,880,686	\$4,075,994	\$1,268,655	\$13,979,639	\$9,314,756	\$3,450,282	\$8,502,391	\$51,402,415		
Transfer In	\$2,666,059	\$0	\$0	\$0	\$1,112,267	\$0	\$3,000	\$499,864	\$4,281,190		
Transfer Out	(\$1,112,267)	(\$1,104,821)	(\$1,460,781)	(\$600,321)	\$0	\$0	(\$3,000)	\$0	(\$4,281,190)	Add Xfer %	% of total City expense covered by Muni and State Ataxes
Net Income/Expense	(\$1,553,792)	\$1,340,606	\$1,179,741	\$303,881	(\$660,729)	\$885,982	\$4,229	(\$194,453)	\$1,305,465		8.5% and State Ataxes
											8.8% Excl. CVB 30% Promotion
Ending Fund Balance	\$6,930,012	\$4,116,471	\$3,794,954	\$972,215	\$14,431,177	\$10,200,738	\$3,454,511	\$8,807,802	\$52,707,880		
Ending Fund Balance Excluding Marina									\$43,900,078		
Marina Ending Cash Balance									\$4,196,485		
Illustrative Fund Balance Per Council Presentation									\$48,096,562		
										All - In ATAX Funding %	22.1%

Note:  
Total expenses on council summary will not tie to overall fund summary total expenses tab by (\$238,140) due to adjustments for Marina's fund depreciation \$330,860, capital items (\$300,000)and debt service principal payments (\$269,000).

Isle of Palms FY 2025 Budget Summary  
By Department Spend, Source Fund and ATAX Contribution  
Draft for Discussion - As of 3/6/2025

City of Isle of Palms  
Tourism Funds FY26 Budget

DEPARTMENT/CATEGORY	MUNICIPAL ACCOMMODATIONS TAX	STATE ACCOMMODATIONS TAX	HOSPITALITY TAX	TOTAL TOURISM
REVENUE	\$2,542,498	\$4,070,574	\$1,465,623	\$8,078,695
EXPENSE				
Debt Service	159,457	91,914	288,275	539,646
Operating Expenses	374,100	1,413,252	538,800	2,326,152
Capital Outlay	469,667	1,385,667	334,667	2,190,001
Drainage	198,668	0	0	198,668
	<u>\$ 1,201,892</u>	<u>\$ 2,890,833</u>	<u>\$ 1,161,742</u>	<u>\$ 5,254,467</u>
NET INCOME/(EXPENSE)	<u>\$1,340,606</u>	<u>\$1,179,741</u>	<u>\$303,881</u>	<u>\$2,824,228</u>
FUND BALANCE				
Beginning Fund Balance (Forecast)	\$3,880,686	4,075,994	\$1,268,655	\$9,225,335
Transfer In	\$0	\$0	\$0	\$0
Transfer Out	(\$1,104,821)	(1,460,781)	(\$600,321)	(\$3,165,923)
Transfer Out	3 Firefighters 321,159 3 Police Officers 321,273 1/2 Public Workers Fuel 45,000 Public Works Temp Labor 124,000 1 Public Works CDL Driver 93,390 1/3 Marina Green Space 50,000 Marina Maintenance 75,000 1/2 Marina Resurface Parking Lot 75,000  Public Relations & Tourism Coordinator 42,101 3 Firefighters 294,126 3 Paramedics 339,470 2 Police Officers 212,427 BSOs and Marina Parking Attendant 60,027 Police Overtime (Portion) 20,000 Front Beach Restroom Attendant 30,465 STR Coordinator 79,224 1 Code Enforcement Officer 80,077 75% Marina Debt Service 249,864 Beach Run Sponsorship 3,000 1/3 Marina Green Space 50,000  2 Firefighters 193,487 1/2 Fire Inspector 80,760 2 Police Officers 243,206 1 Public Works CDL Driver 82,869			
Net Income/Expense	<u>\$1,340,606</u>	<u>\$1,179,741</u>	<u>\$303,881</u>	<u>\$2,824,228</u>
Ending Fund Balance	<u>\$4,116,471</u>	<u>\$3,794,954</u>	<u>\$972,215</u>	<u>\$8,883,640</u>

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1	CITY OF ISLE OF PALMS <b>GENERAL FUND</b>													
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/2024 (6 MOS)	Jan-Dec 2024 (12 MOS)	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
3															
4	SUMMARY OF PERSONNEL COSTS AND FTES														
5															
6															
7	TOTAL GENERAL FUND EXPENDITURES		14,088,704	14,655,449	16,039,474	7,608,981	15,072,405	15,986,319	(53,155)	17,199,954	1,160,480	17,281,877	17,729,532	17,619,453	17,999,838
8	TOTAL CITY WIDE EXPENDITURES		20,789,803	23,845,375	26,568,730	12,149,176	21,965,929	26,663,604	94,874	30,147,855	3,579,126	41,361,321	24,852,467	24,694,132	25,439,976
9															
10	SALARIES & WAGES		5,950,690	6,038,309	6,650,692	3,103,606	6,330,071	6,410,785	(239,907)	7,173,018	522,326	7,366,630	7,565,483	7,769,718	7,972,716
11	OVERTIME		580,586	655,064	643,398	418,338	755,029	781,333	137,935	684,363	40,965	703,394	722,956	743,065	763,735
12	PARTTIME		345,514	382,431	365,264	207,935	373,240	379,651	14,387	418,906	53,642	407,004	407,719	408,452	409,203
13	SUBTOTAL SALARIES & WAGES		6,876,790	7,075,804	7,659,354	3,729,879	7,458,339	7,571,768	(87,586)	8,276,287	616,933	8,477,028	8,696,158	8,921,234	9,145,654
14	% INCREASE FROM PRIOR YEAR		17%	3%	30%	-51%	100%	29%		8%		2%	3%	3%	3%
15	% OF TOTAL GENERAL FUND EXPENDITURES		49%	48%	48%	49%	49%	47%		48%		49%	49%	51%	51%
16	% OF CITY WIDE EXPENDITURES		33%	30%	29%	31%	34%	28%		27%		20%	35%	36%	36%
17															
18	FICA		514,688	528,794	585,941	279,915	558,890	578,782	(7,159)	633,059	47,119	648,493	665,256	682,474	699,643
19	RETIREMENT		1,213,428	1,308,252	1,486,153	671,639	1,347,018	1,454,588	(31,565)	1,597,128	110,975	1,646,766	1,691,156	1,736,754	1,782,191
20	GROUP HEALTH		822,330	1,034,188	1,263,985	565,057	1,127,957	1,202,840	(61,144)	1,311,370	47,385	1,383,495	1,438,835	1,496,389	1,556,244
21	WORKERS COMP		286,292	318,001	342,342	266,925	357,993	344,447	2,106	362,871	20,529	371,943	381,242	390,773	400,542
22	UNEMPLOYMENT		-	-	-	-	-	-	-	-	-	-	-	-	-
23	SUBTOTAL FRINGES		2,836,738	3,189,234	3,678,420	1,783,536	3,391,857	3,580,657	(97,763)	3,904,429	226,009	4,050,697	4,176,489	4,306,390	4,438,619
24	% INCREASE FROM PRIOR YEAR		16%	12%	51%	-52%	90%	47%		6%		4%	3%	3%	3%
25	% OF SALARIES & WAGES		41%	45%	48%	48%	45%	47%		47%	37%	48%	48%	48%	49%
26	% OF TOTAL GENERAL FUND EXPENDITURES		20%	22%	23%	23%	23%	22%		23%	19%	23%	24%	24%	25%
27	% OF CITY WIDE EXPENDITURES		14%	13%	14%	15%	15%	13%		13%	6%	10%	17%	17%	17%
28															
29	TOTAL PERSONNEL COSTS		9,713,528	10,265,038	11,337,774	5,513,415	10,850,196	11,152,425	(185,349)	12,180,716	842,942	12,527,725	12,872,646	13,227,624	13,584,273
30	% INCREASE FROM PRIOR YEAR		17%	6%	36%	-51%	97%	34%		7%		3%	3%	3%	3%
31	% OF TOTAL GENERAL FUND EXPENDITURES		69%	70%	71%	72%	72%	70%		71%		72%	73%	75%	75%
32	% OF CITY WIDE EXPENDITURES		47%	43%	43%	45%	49%	42%		40%		30%	52%	54%	53%
33															
34	# OF FULL-TIME EMPLOYEES		95	95	92	92	92	99		101		101	101	101	101
35	SALARY & WAGES FTE*		68,750	70,457	79,284	38,282	77,012	72,648		77,796		79,901	82,064	84,285	86,500
36	FRINGE FTE*		29,000	32,497	37,517	18,178	34,545	36,527		36,399		37,741	38,915	40,127	41,360
37	TOTAL (FULLY LOADED) FTE*		97,751	102,954	116,801	56,460	111,557	109,175		114,195		117,643	120,979	124,412	127,860
38															
39	* Does not include wages or fringes for Mayor & Council or Part-time Employees with regular schedules less than 30 hours per week.														

	A	B	C	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1	CITY OF ISLE OF PALMS GENERAL FUND														
		DEPT	ACTUAL	FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
2	GL Number	Description														
3																
4																
5		GENERAL FUND REVENUES														
6	10-3100.4001	PROPERTY TAXES	REV PTAX	4,039,999	4,346,339	4,336,509	881,775	4,339,524	4,558,462	221,953	4,695,216	358,706	4,742,168	4,789,590	4,837,486	4,885,860
7	10-3100.4002	LOCAL OPTION SALES TAX	REV LOST	1,184,906	1,213,304	1,136,117	440,003	1,208,375	1,210,605	74,488	1,150,075	13,957	1,173,076	1,196,538	1,220,469	1,244,878
8	10-3100.4003	PROPERTY TAX DEBT SERVICE	REV PTAX	1,136,673	918,823	940,724	183,856	907,016	955,297	14,573	955,297	14,573	1,269,809	1,589,507	1,605,402	1,621,456
9	10-3210.4005	TELECOMMUNICATIONS LICENSES	REV LIC	14,180	12,106	15,000	41	12,148	12,148	(2,852)	12,000	(3,000)	12,000	12,000	12,000	12,000
10	10-3210.4006	BUSINESS LICENSES	REV LIC	2,295,728	2,076,730	1,984,822	586,322	2,329,662	2,249,568	264,746	2,114,594	129,772	2,135,740	2,157,097	2,178,668	2,200,455
11	10-3210.4007	INSURANCE LICENSES	REV LIC	929,854	1,206,863	996,370	6,117	1,157,794	1,106,863	110,493	1,117,932	121,562	1,129,111	1,140,402	1,151,806	1,163,324
12	10-3210.4008	PUBLIC UTILITIES	REV LIC	848,712	898,762	850,000	49,219	890,796	882,816	32,816	865,000	15,000	865,000	865,000	865,000	865,000
13	10-3210.4009	BUILDING PERMITS	REV LIC	923,328	733,157	611,273	600,161	976,568	838,190	226,917	712,462	101,188	719,586	726,782	734,050	741,390
14	10-3210.4010	ANIMAL LICENSES	REV LIC	-	-	-	-	-	-	-	-	-	-	-	-	-
15	10-3210.4011	RESIDENTIAL RENTAL LICENSES	REV LIC	1,603,408	1,604,259	1,447,849	91,763	1,557,456	1,505,883	58,034	1,355,295	(92,554)	1,382,401	1,410,049	1,438,250	1,467,015
16	10-3210.4013	TRANSPORT NETWORK CO FEE	REV LIC	14,043	18,967	12,000	7,083	20,824	15,912	3,912	15,000	3,000	15,000	15,000	15,000	15,000
17	10-3400.4075	COURT GENERATED REVENUES	REV CT	239,425	393,609	300,000	250,960	464,752	347,436	47,436	330,064	30,064	297,058	297,058	297,058	297,058
18	10-3450.4106	INTERGOVERNMENT TRANSFERS	REV IG	-	-	-	-	-	-	-	-	-	-	-	-	-
19	10-3450.4111	GRANT INCOME	REV GR	10,413	26,833	-	7,607	34,440	7,607	7,607	-	-	-	-	-	-
20	10-3450.4115	STATE SHARED FUNDS	REV SC	103,147	108,282	100,000	28,079	109,619	105,932	5,932	100,000	-	100,000	100,000	100,000	100,000
21	10-3450.4117	STATE SHARED FUNDS-ALCOHOL	REV SC	47,000	43,050	48,000	-	42,150	42,900	(5,100)	43,000	(5,000)	43,000	43,000	43,000	43,000
22	10-3500.4501	MISCELLANEOUS	REV MISC	22,816	3,556	3,000	655	(8,588)	1,100,000	1,097,000	3,000	-	3,000	3,000	3,000	3,000
23	10-3500.4502	PARKING LOT REVENUES	REV PARK	673,699	641,598	700,000	229,430	540,800	700,000	-	725,000	25,000	739,500	754,290	769,376	784,763
24	10-3500.4504	SALE OF ASSETS	REV MISC	11,890	80,916	20,000	8,900	63,945	19,775	(225)	5,000	(15,000)	5,000	5,000	5,000	5,000
25	10-3500.4505	INTEREST INCOME	REV MISC	177,644	166,006	136,842	107,483	208,076	170,940	34,098	127,662	(9,180)	127,662	127,662	127,662	127,662
26	10-3500.4506	REC. INSTRUCTORS INCOME	REV MISC	201,731	231,352	220,000	124,433	252,334	239,118	19,118	231,000	11,000	235,620	240,332	245,139	250,042
27	10-3500.4507	REC. PROGRAM INCOME	REV MISC	82,012	95,699	90,000	27,660	97,500	96,740	6,740	92,000	2,000	92,000	92,000	92,000	92,000
28	10-3500.4508	RECYCLING REVENUE	REV MISC	-	-	-	-	-	-	-	-	-	-	-	-	-
29	10-3500.4509	KENNEL FEES	REV MISC	14	14	30	-	7	7	(23)	7	(23)	7	7	7	7
30	10-3500.4511	STATE ACC TAX ADMIN FEE	REV SC	210,701	200,227	186,712	80,796	204,536	197,837	11,125	187,945	1,234	191,704	195,538	199,449	203,438
31	10-3500.4514	PARKING METER REVENUE	REV PARK	618,580	645,442	678,000	211,810	481,557	678,000	-	698,000	20,000	711,960	726,199	740,723	755,538
32	10-3500.4515	CART PURCHASE REVENUE	REV MISC	9,525	10,350	8,000	4,200	10,125	8,000	-	8,000	-	8,000	8,000	8,000	8,000
33	10-3500.4516	ALARM PERMIT REVENUE	REV MISC	-	-	-	-	-	-	-	-	-	-	-	-	-
34	10-3500.4517	BREACH INLET BOAT RAMP FEES	REV MISC	500	300	100	-	200	100	-	100	-	100	100	100	100
35	10-3500.4518	RESIDENTIAL PARKING GUEST BOOKS	REV MISC	60	120	-	-	120	-	-	-	-	-	-	-	-
36	10-3500.4525	TREE REPLACEMENT COLLECTIONS	REV MISC	38,692	50,900	6,000	4,150	13,850	6,250	250	6,000	-	6,000	6,000	6,000	6,000
37	10-3860.4530	SBITA FINANCING	-	291,322	147,122	-	-	147,122	94,898	94,898	96,514	96,514	98,184	99,926	89,073	90,349
38		TOTAL GENERAL FUND REVENUES (NO TR.	-	15,730,001	15,874,685	14,827,349	3,932,502	16,062,705	17,151,284	2,323,935	15,646,162	818,813	16,102,686	16,600,077	16,783,717	16,982,335
39		% Increase/(Decrease) from Prior Year	-	5%	1%	15%			16%		6%		3%	3%	1%	1%

	Z	AA
1	CITY OF ISLE OF PALMS <b>GENERAL FUND</b>	
2	NOTES	
3		
4		
5	<b>GENERAL FUND REVENUES</b>	
6	PROPERTY TAXES	In 2025 Charleston County will do a reassessment of property values. The City will use the rollback millage calculation to keep the tax rate flat for FY26.
7	LOCAL OPTION SALES TAX	FY26 budget based on 95% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
8	PROPERTY TAX DEBT SERVICE	FY26 budget based most recent 12 month actual collections. FY27 will assume increase in debt service of two millage point for Fire Engine.
9	TELECOMMUNICATIONS LICENSES	FY25 forecast and FY26 budget based 12 month actual.
10	BUSINESS LICENSES	FY25 forecast and FY26 budget estimated at 94% of last 12 months actual. Long-term forecast increases 1% annually. This was adjusted for Airbnb settlement inclusion. This revenue stream is tightly aligned with construction activity. Higher interest rates may negatively impact this revenue.
11	INSURANCE LICENSES	Forecast 1% annual increases to reflect increases in insurance rates.
12	PUBLIC UTILITIES	This revenue a factor of utility fees paid.
13	BUILDING PERMITS	FY25 forecast and FY26 budget based on 85% of most recent 12 months actual. Long-term forecast increases 1% annually. This revenue stream is tightly aligned with construction activity. Higher interest rates may negatively impact this revenue.
14	ANIMAL LICENSES	The City no longer requires payment for dog permits.
15	RESIDENTIAL RENTAL LICENSES	Budget based 90% of last 12 months actual. Long-term forecast increases 2% annually.
16	TRANSPORT NETWORK CO FEE	Fees from Transportation fares.
17	COURT GENERATED REVENUES	Function of tickets written. FY25 parking was outsourced. Discuss how PCI parking citations will be handled in FY26.
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	FY25 Forecast includes Airbnb settlement
23	PARKING LOT REVENUES	Municipal parking lots -March and April \$10 per vehicle/Memorial Day thru Labor Day \$15 per vehicle Mon-Fri/ \$25 per vehicle Saturday, Sunday and Holidays/ Sept-Oct \$10 per vehicle. FY26 Budget based on last 12 months actual. Parking is outsourced.
24	SALE OF ASSETS	Gov Deal sales of replacing vehicles
25	INTEREST INCOME	FY26 interest income based on 3% annual rate of LGIP investment balance.
26	REC. INSTRUCTORS INCOME	
27	REC. PROGRAM INCOME	
28	RECYCLING REVENUE	
29	KENNEL FEES	
30	STATE ACC TAX ADMIN FEE	Follows forecast estimates for State Atax. Based on 95% of last 12 month collections.
31	PARKING METER REVENUE	Rate for street kiosks is \$3/hr. FY26 Budget based on last 12 months actual. Parking outsourced.
32	CART PURCHASE REVENUE	Roll Carts -scheduled to be replaced over 3 years (started in FY25) 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		
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	A	B	C	M	N	O	P	Q	R	S	T	U	V	W	X	Y			
1	DRAFT 1	CITY OF ISLE OF PALMS GENERAL FUND																	
			DEPT	ACTUAL	FY23	ACTUAL	FY24	BUDGET	FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
2	GL Number	Description																	
3																			
41	MAYOR & COUNCIL																		
42	10-4010.5001	SALARIES & WAGES	M&C	17,000		17,000		17,000		16,375	16,375	16,375	(625)	17,000	-	17,000	17,000	17,000	17,000
43	10-4010.5004	FICA EXPENSE	M&C	1,071		956		1,301		794	794	794	(507)	1,301	-	1,301	1,301	1,301	1,301
44	10-4010.5005	RETIREMENT EXPENSE	M&C	263		542		278		251	236	251	(27)	278	-	3,155	3,155	3,155	3,155
45	10-4010.5006	GROUP HEALTH INSURANCE	M&C	54,550		71,714		85,551		40,083	80,736	80,775	(4,776)	86,050	499	90,783	94,414	98,191	102,119
46	10-4010.5007	WORKERS COMPENSATION	M&C	449		497		513		389	527	527	14	513	-	525	538	552	566
47	10-4020.5010	PRINT AND OFFICE SUPPLIES	M&C	179		998		1,500		592	1,099	1,393	(107)	1,500	-	1,500	1,500	1,500	1,500
48	10-4020.5014	MEMBERSHIP AND DUES	M&C	85		50		500		1,500	1,550	1,500	1,000	500	-	500	500	500	500
49	10-4020.5015	MEETINGS AND SEMINARS	M&C	20,272		17,786		17,000		2,994	14,079	17,000	-	17,000	-	17,000	17,000	17,000	17,000
50	10-4020.5016	VEHICLE, FUEL & OIL	M&C	-		164		-		-	-	-	-	-	-	-	-	-	-
51	10-4020.5021	TELEPHONE/CABLE	M&C	3,653		6,402		7,000		2,227	5,681	6,507	(493)	7,000	-	7,000	7,000	7,000	7,000
52	10-4020.5062	INSURANCE	M&C	172		201		3,100		231	231	231	(2,869)	236	(2,864)	240	245	250	255
53	10-4020.5079	MISC. & CONTINGENCY EXP	M&C	5,829		6,897		6,000		3,175	4,409	6,483	483	6,000	-	6,000	6,000	6,000	6,000
54	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	M&C	1,945		427		5,500		5,935	6,286	5,935	435	5,500	-	5,500	5,500	5,500	5,500
55	SUBTOTAL MAYOR & COUNCIL			105,469		123,633		145,243		74,546	132,002	137,772	(7,471)	142,878	(2,365)	150,505	154,154	157,949	161,895
56	% Increase/(Decrease) from Prior Year			-18%		17%		14%				-5%		-2%		5%	2%	2%	2%

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1	CITY OF ISLE OF PALMS <b>GENERAL FUND</b>	
	NOTES	
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41	<b>MAYOR &amp; COUNCIL</b>	
42	SALARIES & WAGES	
43	FICA EXPENSE	FICA rate is 7.65%
44	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
45	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
46	WORKERS' COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
47	PRINT AND OFFICE SUPPLIES	
48	MEMBERSHIP AND DUES	
49	MEETINGS AND SEMINARS	MASC conferences and Statehouse meetings.
50	VEHICLE, FUEL & OIL	
51	TELEPHONE/CABLE	Increased for cell phones for Council
52	INSURANCE	Forecast 2% annual increase each year
53	MISCELLANEOUS	
54	CITIZENS & EMPLOYEE SERVICES	Includes \$60 Thanksgiving gift card for employees
55		
56		

	A	B	C	M	N	O	P	Q	R	S	T	U	V	W	X	Y	
1	DRAFT 1	CITY OF ISLE OF PALMS GENERAL FUND															
			DEPT	ACTUAL	FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
2	GL Number	Description															
58	GENERAL GOVERNMENT																
59	10-4110.5001	SALARIES & WAGES	GG	541,369	528,990	594,671	248,348	510,243	545,782	(48,890)	829,102	234,431	849,830	871,075	892,852	915,174	
60	10-4110.5002	OVERTIME WAGES	GG	611	-	1,816	-	-	908	(908)	1,556	(261)	1,595	1,634	1,675	1,717	
61	10-4110.5003	PART-TIME WAGES	GG	-	-	-	-	-	-	-	-	-	-	-	-	-	
62	10-4110.5004	FICA EXPENSE	GG	40,543	39,356	45,631	18,492	37,954	41,822	(3,810)	63,545	17,914	65,134	66,762	68,431	70,142	
63	10-4110.5005	RETIREMENT EXPENSE	GG	90,482	91,699	110,708	41,409	84,977	98,108	(12,600)	154,170	43,462	158,024	161,975	166,024	170,175	
64	10-4110.5006	GROUP HEALTH INSURANCE	GG	43,221	55,711	84,054	28,640	57,352	62,210	(21,844)	113,945	29,891	120,212	125,020	130,021	135,222	
65	10-4110.5007	WORKERS COMPENSATION	GG	3,942	4,990	5,141	4,643	6,036	6,036	895	7,709	2,569	7,902	8,100	8,302	8,510	
66	10-4120.5009	DEBT SERVICE - PRINCIPAL	GG	808,254	705,521	700,731	106,000	711,521	709,907	9,176	772,500	71,769	691,500	789,943	348,429	357,113	
67	10-4120.5010	PRINT AND OFFICE SUPPLIES	GG	10,237	10,948	12,000	3,079	9,467	9,500	(2,500)	12,000	-	12,000	12,000	12,000	12,000	
68	10-4120.5011	DEBT SERVICE - INTEREST	GG	165,853	150,386	129,029	61,643	138,905	141,736	12,708	107,980	(21,049)	84,521	157,026	129,977	121,277	
69	10-4120.5013	BANK SERVICE CHARGES	GG	10,117	11,618	11,000	5,856	12,527	13,365	2,365	11,700	700	11,700	11,700	11,700	11,700	
70	10-4120.5014	MEMBERSHIP AND DUES	GG	6,345	5,041	6,000	1,578	5,625	5,574	(426)	6,000	-	6,000	6,000	6,000	6,000	
71	10-4120.5015	MEETINGS AND SEMINARS	GG	7,855	11,307	11,000	2,336	4,713	11,000	-	12,000	1,000	12,000	12,000	12,000	12,000	
72	10-4120.5016	VEHICLE, FUEL & OIL	GG	4,753	4,836	5,500	1,893	4,001	4,712	(788)	5,500	-	5,500	5,500	5,500	5,500	
73	10-4120.5020	ELECTRIC AND GAS	GG	5,451	5,389	5,500	2,424	4,609	5,543	43	5,500	-	5,500	5,500	5,500	5,500	
74	10-4120.5021	TELEPHONE/CABLE	GG	10,506	12,571	10,500	5,435	13,510	12,250	1,750	12,500	2,000	12,500	12,500	12,500	12,500	
75	10-4120.5022	WATER AND SEWER	GG	1,489	1,637	1,900	1,141	1,920	1,900	-	1,900	-	1,900	1,900	1,900	1,900	
76	10-4120.5024	IT EQUIP, SOFTWARE & SVCS	GG	233,485	248,911	380,500	145,667	273,055	380,500	-	354,500	(26,000)	260,505	260,025	259,527	259,026	
77	10-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	GG	154	-	1,000	-	-	1,000	-	2,000	1,000	1,000	1,000	1,000	1,000	
78	10-4120.5026	MAINT & SERVICE CONTRACTS	GG	26,686	18,948	29,000	11,602	25,439	26,069	(2,931)	29,000	-	29,000	29,000	29,000	29,000	
79	10-4120.5027	MACHINE/EQUIPMENT REPAIR	GG	495	246	500	800	958	800	300	500	-	500	500	500	500	
80	10-4120.5044	CLEANING/SANITARY SUPPLY	GG	1,649	50	2,500	-	-	1,500	(1,000)	1,500	(1,000)	1,500	1,500	1,500	1,500	
81	10-4120.5049	MEDICAL AND LAB	GG	531	491	700	97	244	550	(150)	550	(150)	550	550	550	550	
82	10-4120.5061	ADVERTISING	GG	8,678	7,871	8,000	6,243	12,866	12,554	4,554	12,000	4,000	6,000	6,000	6,000	6,000	
83	10-4120.5062	INSURANCE	GG	22,901	27,364	27,600	31,703	41,766	75,814	48,214	118,847	91,247	121,224	123,648	126,121	128,644	
84	10-4120.5063	RENT AND LEASES	GG	7,146	8,731	9,000	4,087	7,937	7,340	(1,660)	9,000	-	9,000	9,000	9,000	9,000	
85	10-4120.5064	EMPLOYEE TRAINING	GG	14,410	51,731	128,220	26,554	52,122	128,220	-	79,365	(48,855)	37,000	37,000	37,000	37,000	
86	10-4120.5065	PROFESSIONAL SERVICES	GG	123,467	87,682	85,000	72,127	100,778	131,000	46,000	102,000	17,000	102,000	102,000	102,000	102,000	
87	10-4120.5066	TEMPORARY LABOR	GG	1,719	-	4,000	-	-	-	(4,000)	4,000	-	4,000	4,000	4,000	4,000	
88	10-4120.5067	CONTRACTED SERVICES	GG	44,757	76,074	149,000	60,033	98,641	149,000	-	229,000	80,000	229,000	229,000	229,000	229,000	
89	10-4120.5068	ELECTION EXPENSES	GG	711	12,766	-	-	-	8,039	8,039	10,000	10,000	-	10,000	-	10,000	
90	10-4120.5079	MISC. & CONTINGENCY EXP	GG	46,465	44,717	49,000	41,381	48,308	47,086	(1,914)	54,000	5,000	54,000	54,000	54,000	54,000	
91	10-4120.5085	CAPITAL OUTLAY		128,658	50,658	-	-	-	-	-	-	-	-	-	-	-	
92	SUBTOTAL GENERAL GOVT			2,412,941	2,276,242	2,609,201	933,213	2,265,476	2,639,824	30,623	3,123,870	514,668	2,901,097	3,115,860	2,672,010	2,717,649	
93	% Increase/(Decrease) from Prior Year			20%	-6%	40%			1%		20%		-7%	7%	-14%	2%	

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1	CITY OF ISLE OF PALMS <b>GENERAL FUND</b>	
2	NOTES	
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58	<b>GENERAL GOVERNMENT EXPENDITURES</b>	
59	SALARIES & WAGES	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 2.5% merit pool. FY26 includes FT Financial Analyst and Resilience and Beach Preservation Manager.
60	OVERTIME WAGES	Forecast increase is 2.5% per year
61	PART-TIME WAGES	
62	FICA EXPENSE	FICA rate is 7.65%
63	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
64	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
65	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
66	DEBT SERVICE - PRINCIPAL	100% Debt service on Public Safety Building GO bond (\$425K) and \$3.5M Drainage Phase 3 GO Bond (\$222K), 40% of debt service on Fire Station 2 GO bond (\$110K). FS2 bond matures 1/1/26 and falls off schedule in FY27 and PSB bond matures 3/1/28. Includes VC3 and Citibot SBITA principal (\$15.5K) as defined in GASB 96. FY28+ includes 50% debt service on City Hall renovation/construction GO bond \$4M in FY28.
67	PRINT AND OFFICE SUPPLIES	Increased for additional personnel in City Hall
68	DEBT SERVICE - INTEREST	bond matures 1/1/26 and PSB bond matures 3/1/28. FY26+ includes VC3 SBITA interest (10K). FY28 includes 50% debt service on City Hall renovation/construction GO
69	BANK SERVICE CHARGES	
70	MEMBERSHIP AND DUES	
71	MEETINGS AND SEMINARS	Includes SCCCMA, ICMA, MASC, BS&A, GFOA conferences.
72	VEHICLE, FUEL & OIL	FY26 budget based on recent 12 months usage and an estimated \$3.16/gallon cost for marine-grade unleaded and \$3.26/gallon cost for diesel fuel per Cel Oil.
73	ELECTRIC AND GAS	
74	TELEPHONE/CABLE	
75	WATER AND SEWER	
76	IT EQUIP, SOFTWARE & SVCS	Includes City-wide VC3 contract (IT svcs, email, Microsoft licenses, security and backups - 255k) Server replacement (\$16k), workstation replacements (\$16K) and website maint (7k). Also Gen Govt Dept Timekeeping and HR software annual processing fees (7.5K), Citibot resident engagement AI software (15k), software for Public Relations position (10k), Adobe DC (2k), BS&A accounting software (12k), misc provision (2k), hardware replacements (8k), and Incentfit (4K). Moved VC3 SBITA to principal & interest as defined in GASB 96.
77	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. FY26 includes new camera for PR (\$1K).
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 (\$4k).
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	INSURANCE	Forecast 2% annual increase each year. FY25 forecast and FY26 budget includes insurance for new public dock (\$40K)
84	RENT AND LEASES	City Hall copiers and postage meter.
85	EMPLOYEE TRAINING	Incls \$5,000 for City Hall training, \$2,000 for a safety program and \$72,365 for City-wide tuition reimb program (requests received in advance from employees)
86	PROFESSIONAL SERVICES	Incls annual audit fees including Single Audit in FY26 (\$54k), Clerk to Council (\$30k), 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), 50% cost split with IOP Water and Sewer Federal Lobbyist (\$80K) 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 (\$15k) & misc (\$1k).
91		GASB 96 VC3 Software Subscription SBITA
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93		

	A	B	C	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1	CITY OF ISLE OF PALMS GENERAL FUND														
		DEPT	ACTUAL	FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
2	GL Number	Description														
94	POLICE															
96	10-4410.5001	SALARIES & WAGES	PD	1,779,932	1,757,362	1,922,343	889,590	1,836,260	1,843,779	(78,564)	2,075,850	153,507	2,133,974	2,193,725	2,255,149	2,311,528
97	10-4410.5002	OVERTIME WAGES	PD	162,421	166,349	172,198	94,472	186,802	161,791	(10,407)	187,876	15,678	193,137	198,544	204,104	209,818
98	10-4410.5003	PART-TIME WAGES	PD	-	-	-	-	-	-	-	-	-	-	-	-	-
99	10-4410.5004	FICA EXPENSE	PD	145,309	144,035	160,232	73,880	151,719	153,426	(6,806)	173,175	12,943	178,024	183,009	188,133	192,883
100	10-4410.5005	RETIREMENT EXPENSE	PD	369,109	384,086	428,661	191,527	393,385	409,723	(18,938)	463,479	34,819	482,429	495,937	509,823	522,695
101	10-4410.5006	GROUP HEALTH INSURANCE	PD	220,469	265,179	313,210	133,708	273,031	305,204	(8,006)	317,781	4,571	335,259	348,669	362,616	377,121
102	10-4410.5007	WORKERS COMPENSATION	PD	87,292	105,093	105,798	82,495	115,083	107,418	1,619	114,404	8,606	117,264	120,196	123,201	126,281
103	10-4420.5010	PRINT AND OFFICE SUPPLIES	PD	14,059	13,383	15,000	5,591	13,827	13,131	(1,869)	15,000	-	14,000	14,000	14,000	14,000
104	10-4420.5014	MEMBERSHIP AND DUES	PD	2,070	1,813	2,000	349	1,119	1,199	(801)	2,000	-	2,000	2,000	2,000	2,000
105	10-4420.5015	MEETINGS AND SEMINARS	PD	2,666	3,459	3,000	129	169	1,500	(1,500)	3,000	-	3,000	3,000	3,000	3,000
106	10-4420.5016	VEHICLE, FUEL & OIL	PD	118,089	107,419	105,500	46,821	93,658	102,642	(2,858)	100,000	(5,500)	105,500	105,500	105,500	105,500
107	10-4420.5017	VEHICLE MAINTENANCE	PD	52,987	60,327	60,000	32,767	53,788	58,348	(1,652)	60,000	-	60,000	60,000	60,000	60,000
108	10-4420.5020	ELECTRIC AND GAS	PD	31,098	29,325	33,000	12,225	25,559	31,573	(1,427)	32,000	(1,000)	32,000	32,000	32,000	32,000
109	10-4420.5021	TELEPHONE/CABLE	PD	46,269	53,116	52,000	22,671	47,266	52,000	-	58,400	6,400	58,400	58,400	58,400	58,400
110	10-4420.5022	WATER AND SEWER	PD	6,824	5,965	6,500	3,715	5,889	6,500	-	6,500	-	6,500	6,500	6,500	6,500
111	10-4420.5024	IT EQUIP, SOFTWARE & SVCS	PD	37,466	54,814	67,900	36,660	55,517	67,900	-	75,900	8,000	75,900	75,900	75,900	75,900
112	10-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	PD	13,203	16,832	14,000	4,301	18,305	14,000	-	20,000	6,000	20,000	20,000	20,000	20,000
113	10-4420.5026	MAINT & SERVICE CONTRACTS	PD	19,016	19,931	40,000	14,205	22,792	30,000	(10,000)	40,000	-	40,000	40,000	40,000	40,000
114	10-4420.5027	MACHINE/EQUIPMENT REPAIR	PD	3,024	6,147	7,000	1,571	5,564	7,000	-	7,000	-	8,500	8,500	8,500	8,500
115	10-4420.5041	UNIFORMS	PD	24,415	22,762	28,000	18,078	32,140	28,000	-	23,000	(5,000)	23,000	23,000	23,000	23,000
116	10-4420.5044	CLEANING/SANITARY SUPPLY	PD	3,805	5,609	5,000	2,164	5,906	5,301	301	5,000	-	6,000	6,000	6,000	6,000
117	10-4420.5049	MEDICAL AND LAB	PD	5,509	9,220	6,500	3,252	7,921	6,500	-	6,500	-	6,500	6,500	6,500	6,500
118	10-4420.5062	INSURANCE	PD	125,953	143,345	140,100	133,333	147,793	144,750	4,650	147,645	7,545	150,598	153,610	156,682	159,816
119	10-4420.5063	RENT AND LEASES	PD	1,600	2,380	3,000	1,278	2,504	3,000	-	3,000	-	3,000	3,000	3,000	3,000
120	10-4420.5064	EMPLOYEE TRAINING	PD	12,901	13,552	16,500	10,693	16,577	16,500	-	20,500	4,000	16,500	16,500	16,500	16,500
121	10-4420.5065	PROFESSIONAL SERVICES	PD	5,020	4,995	5,000	-	-	5,000	-	5,000	-	5,000	5,000	5,000	5,000
122	10-4420.5067	CONTRACTED SERVICES	PD	-	5,575	-	180	5,755	180	180	12,000	12,000	12,000	12,000	12,000	12,000
123	10-4420.5079	MISC. & CONTINGENCY EXP	PD	5,355	4,507	7,000	4,314	5,209	7,000	-	9,000	2,000	5,000	5,000	5,000	5,000
124	10-4420.5081	CANINE KENNEL EXPENSES	PD	1,474	2,203	4,700	1,498	2,236	4,700	-	4,700	-	4,700	4,700	4,700	4,700
125	SUBTOTAL POLICE			3,297,335	3,408,781	3,724,142	1,821,466	3,525,774	3,588,065	(136,078)	3,988,710	264,568	4,098,184	4,201,190	4,307,207	4,407,642
126	% Increase/(Decrease) from Prior Year			19%	3%	42%			-4%		7%		3%	3%	3%	2%
127																

	Z	AA
1	CITY OF ISLE OF PALMS <b>GENERAL FUND</b>	
	NOTES	
2		
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94		
95	<b>POLICE EXPENDITURES</b>	
96	SALARIES & WAGES	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 2.5% merit pool.
97	OVERTIME WAGES	Approximately 9% of regular pay for officers, 17% 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	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
102	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
103	PRINT AND OFFICE SUPPLIES	
104	MEMBERSHIP AND DUES	
105	MEETINGS AND SEMINARS	Includes hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group
106	VEHICLE, FUEL & OIL	FY26 budget based on recent 12 months usage and an estimated \$3.16/gallon cost for marine-grade unleaded and \$3.26/gallon cost for diesel fuel per Cel Oil.
107	VEHICLE MAINTENANCE	Increased based on actual
108	ELECTRIC AND GAS	Increased based on actual. Includes propane. Split 50/50 with Fire Dept.
109	TELEPHONE/CABLE	Incls phone/internet and cost to switch phones to Segra (\$14k), cellular & data cards (\$7k), NCIC line (\$7k) and Charleston County radio fee (\$28k) FY26 added \$2.4K for Fire
110	WATER AND SEWER	
111	IT EQUIP, SOFTWARE & SVCS	Police timekeeping (5k) 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), FY26 includes Alastar MEOC software annual (2.5K), Drone upgrade software FY26+ (\$6K)
112	NON-CAPITAL TOOLS & EQUIPMENT	Tasers (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). (FY26 added License Plate reader \$6K)
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.
116	CLEANING/SANITARY SUPPLY	Building cleaning supplies
117	MEDICAL AND LAB	Increased based on actual and removed the added \$2500 from FY26 added 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. FY26 + forecast includes \$2,500 field training office tracking system
121	PROFESSIONAL SERVICES	Annual CALEA continuation
122	CONTRACTED SERVICES	Critter Control Traps for Coyotes (\$6K) and Evidence Hazmat Cleaning (\$6K).
123	MISC. & CONTINGENCY EXP	Increased to allow for increased promotional and recruitment efforts (National Night Out and Community Events). FY26 added investigative fees (\$2K).
124	CANINE KENNEL EXPENSES	Includes \$2,500 for food, vet appointment, and kennel maintenance supplies for PD K-9 program
125		
126		
127		

	A	B	C	M	N	O	P	Q	R	S	T	U	V	W	X	Y	
1	DRAFT 1	CITY OF ISLE OF PALMS GENERAL FUND															
			DEPT	ACTUAL	FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
2	GL Number	Description															
3																	
128		FIRE															
129	10-4510.5001	SALARIES & WAGES	FD	2,207,153	2,274,113	2,643,257	1,211,003	2,449,563	2,524,004	(119,253)	2,686,345	43,089	2,761,563	2,838,887	2,918,376	3,000,090	
130	10-4510.5002	OVERTIME WAGES	FD	385,677	464,850	442,691	304,562	537,482	590,439	147,748	473,637	30,945	486,899	500,532	514,547	528,954	
131	10-4510.5003	PART-TIME WAGES	FD	318	7,728	20,000	-	-	20,000	-	20,000	-	20,000	20,000	20,000	20,000	
132	10-4510.5004	FICA EXPENSE	FD	193,752	205,082	237,605	114,240	224,430	239,785	2,180	243,192	5,587	250,037	256,996	264,149	271,502	
133	10-4510.5005	RETIREMENT EXPENSE	FD	505,437	564,762	658,538	305,489	601,432	658,538	-	674,026	15,489	694,221	713,540	733,401	753,817	
134	10-4510.5006	GROUP HEALTH INSURANCE	FD	309,291	383,896	490,032	212,110	424,794	457,265	(32,767)	485,660	(4,372)	512,371	532,866	554,181	576,348	
135	10-4510.5007	WORKERS COMPENSATION	FD	118,669	125,083	149,303	117,109	151,744	147,881	(1,422)	152,470	3,167	156,281	160,188	164,193	168,298	
136	10-4510.5008	UNEMPLOYMENT COMPENSATION	FD	-	-	-	-	-	-	-	-	-	-	-	-	-	
137	10-4520.5009	DEBT SERVICE - PRINCIPAL		3,842	9,411	10,398	-	-	10,398	-	10,648	250	10,998	11,448	11,823	12,173	
138	10-4520.5010	PRINT AND OFFICE SUPPLIES	FD	5,996	5,676	6,500	2,246	4,484	6,000	(500)	6,000	(500)	6,000	6,000	6,000	6,000	
139	10-4520.5011	DEBT SERVICE - INTEREST		78	1,239	653	-	-	653	-	1,075	422	900	725	575	400	
140	10-4520.5014	MEMBERSHIP AND DUES	FD	1,442	1,208	2,000	318	1,310	2,000	-	2,000	-	2,300	2,300	2,300	2,300	
141	10-4520.5015	MEETINGS AND SEMINARS	FD	1,752	6,338	3,900	2,961	6,274	5,621	1,721	9,900	6,000	9,900	9,900	9,900	9,900	
142	10-4520.5016	VEHICLE, FUEL & OIL	FD	37,154	27,957	31,000	11,394	23,041	28,000	(3,000)	28,000	(3,000)	31,000	31,000	31,000	31,000	
143	10-4520.5017	VEHICLE MAINTENANCE	FD	75,952	63,827	75,000	37,189	68,043	75,000	-	80,000	5,000	75,000	75,000	75,000	75,000	
144	10-4520.5020	ELECTRIC AND GAS	FD	42,654	44,212	46,000	20,534	40,777	46,085	85	46,000	-	46,000	46,000	46,000	46,000	
145	10-4520.5021	TELEPHONE/CABLE	FD	60,212	52,518	61,000	25,317	53,631	60,207	(793)	61,000	-	61,000	61,000	61,000	61,000	
146	10-4520.5022	WATER AND SEWER	FD	9,332	11,836	13,000	7,842	13,009	12,142	(858)	13,000	-	13,000	13,000	13,000	13,000	
	10-4520.5024	IT EQUIP, SOFTWARE & SVCS	FD	47,621	64,376	35,700	27,225	36,191	44,430	8,730	53,500	17,800	53,500	53,500	53,500	53,500	
147																	
148	10-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	FD	13,512	9,789	10,000	3,584	11,835	10,664	664	10,000	-	10,000	10,000	10,000	10,000	
	10-4520.5026	MAINT & SERVICE CONTRACTS	FD	39,788	44,043	41,000	21,653	43,042	45,727	4,727	41,000	-	41,000	41,000	41,000	41,000	
149																	
150	10-4520.5027	MACHINE/EQUIPMENT REPAIR	FD	12,736	9,800	15,000	10,955	15,442	15,292	292	15,000	-	15,000	15,000	15,000	15,000	
151	10-4520.5041	UNIFORMS	FD	23,154	42,548	44,000	18,525	34,449	44,000	-	46,000	2,000	46,000	46,000	46,000	46,000	
152	10-4520.5044	CLEANING/SANITARY SUPPLY	FD	9,150	12,448	10,000	5,404	11,362	11,408	1,408	13,000	3,000	13,000	13,000	13,000	13,000	
153	10-4520.5049	MEDICAL AND LAB	FD	26,535	66,692	60,500	29,293	83,394	60,500	-	40,500	(20,000)	40,500	40,500	40,500	40,500	
	10-4520.5062	INSURANCE	FD	153,510	182,435	207,600	178,654	201,258	203,653	(3,947)	207,726	126	211,881	216,118	220,441	224,849	
154																	
155	10-4520.5063	RENT AND LEASES	FD	1,108	533	2,500	199	474	1,500	(1,000)	1,000	(1,500)	1,000	1,000	1,000	1,000	
156	10-4520.5064	EMPLOYEE TRAINING	FD	22,682	20,015	26,500	14,587	19,330	28,837	2,337	26,500	-	26,500	26,500	26,500	26,500	
	10-4520.5065	PROFESSIONAL SERVICES	FD	21,969	29,621	32,000	13,461	39,670	32,000	-	39,400	7,400	39,400	39,400	39,400	39,400	
157																	
158	10-4520.5079	MISC. & CONTINGENCY EXP	FD	6,222	10,268	9,000	6,081	10,297	9,000	-	9,000	-	9,000	9,000	9,000	9,000	
159	10-4520.5080	VOLUNTEER FIRE POINTS	FD	-	-	-	-	-	-	-	-	-	-	-	-	-	
160	10-4520.5085	CAPITAL OUTLAY		30,994	-	-	-	-	-	-	-	-	-	-	-	-	
161		SUBTOTAL FIRE		4,367,693	4,742,304	5,384,676	2,701,935	5,106,757	5,391,027	6,351	5,495,579	110,903	5,644,251	5,790,400	5,940,784	6,095,531	
162		% Increase/(Decrease) from Prior Year		18%	9%	60%			0%		2%		3%	3%	3%	3%	
163																	

	Z	AA
1	CITY OF ISLE OF PALMS <b>GENERAL FUND</b>	
2	NOTES	
3		
128	<b>FIRE</b>	
129	SALARIES & WAGES	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 2.5% merit pool.
130	OVERTIME WAGES	Total OT budget is 17% of Regular Pay - 8% of this is scheduled OT, 9% 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.
134	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
135	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries. Firefighter rates decreased for calendar year 2023.
136	UNEMPLOYMENT COMPENSATION	
137	DEBT SERVICE - PRINCIPAL	Vector FD scheduling & training software SBITA as defined in GASB 96.
138	PRINT AND OFFICE SUPPLIES	
139	DEBT SERVICE - INTEREST	Vector FD scheduling & training software SBITA as defined in GASB 96.
140	MEMBERSHIP AND DUES	Int'l Assoc of Fire Chiefs, Amazon, Costco, Sams, NFPA, SCIAAI, Fire Engineering, EMS Assc, Fire Alarm
141	MEETINGS AND SEMINARS	Includes \$2,400 for Fire Marshal's attendance at State Fire Marshal Conference and State Arson Conference and added \$6K CPSE Excellence Conference
142	VEHICLE, FUEL & OIL	FY26 budget based on recent 12 months usage and an estimated \$3.16/gallon cost for marine-grade unleaded and \$3.26/gallon cost for diesel fuel per Cel Oil.
143	VEHICLE MAINTENANCE	Increased based on age of tower 1002 truck scheduled for replacement in FY27
144	ELECTRIC AND GAS	
145	TELEPHONE/CABLE	Incls phone/internet (\$26k), cellular & data cards (\$8k) and Charleston County radio fee (\$27k)
146	WATER AND SEWER	
147	IT EQUIP, SOFTWARE & SVCS	Incls Fire timekeeping (\$5k) Crewsense(4k), Adobe DC (1k), Chas Co MDT maint contract (3k) and Image Trend records mgt software (5k), Sonitrol alarm (2k), Vector Solutions training software (6k), Vector Solutions Check-it Inventory & Maint software (1.5k), add Vector Solutions scheduling software w/ integration to RMS system (8.6k), First Arriving dashboard software annual subscription (3.6k), ROK Brothers Net Cloud Mobile Proformance Management Software (\$1.8K) and misc provision (1k), GASB 96 Subscription Software (\$11K)
148	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed.
149	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 suppression foam and fire protection system (\$7k) and misc provision as needed (\$15k).
150	MACHINE/EQUIPMENT REPAIR	FY26 includes \$5k for radio battery replacements
151	UNIFORMS	Increased to allow for a more professional standard among all employees. Provides for quick dry summer uniforms.
152	CLEANING/SANITARY SUPPLY	Increased based on actual
153	MEDICAL AND LAB	Paramedic supplies and continued FY26+ to maintain the paramedic program.
154	INSURANCE	Forecast 2% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a \$5k provision for deductibles. FY26 increased to include coverage for another Medical Director Doctor.
155	RENT AND LEASES	Fire Dept copier. Timeclock rental moved to IT account
156	EMPLOYEE TRAINING	Increased to allow for bringing in outside trainers
157	PROFESSIONAL SERVICES	Includes annual required testing for aerials and engine pumps (\$6k). Added \$6k to outsource annual firehose testing. Added \$21k for medical control officer req'd by SCDHEC. Added \$6.4K wellness & resiliency services
158	MISC. & CONTINGENCY EXP	Added \$2,000 for fire prevention materials, kids helmets, etc.
159	VOLUNTEER FIRE POINTS	
160	CAPITAL OUTLAY	GASB 96 Software Subscription SBITA
161		
162		
163		

	A	B	C	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1	CITY OF ISLE OF PALMS GENERAL FUND														
		DEPT	ACTUAL	FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
2	GL Number	Description														
3																
164	PUBLIC WORKS															
165	10-4610.5001	SALARIES & WAGES	PW	699,272	656,834	685,662	338,974	684,367	688,588	2,927	721,909	36,247	739,957	758,455	777,417	796,852
166	10-4610.5002	OVERTIME WAGES	PW	17,360	12,778	12,064	12,094	19,211	18,844	6,780	12,782	718	13,101	13,429	13,765	14,109
167	10-4610.5003	PART-TIME WAGES	PW	19,680	19,629	25,984	10,505	20,587	21,633	(4,351)	27,906	1,922	28,604	29,319	30,052	30,803
168	10-4610.5004	FICA EXPENSE	PW	54,880	51,265	55,364	27,092	54,080	55,773	410	58,339	2,975	59,797	61,292	62,824	64,395
169	10-4610.5005	RETIREMENT EXPENSE	PW	119,121	117,705	129,498	59,085	117,878	129,498	-	136,359	6,861	139,768	143,262	146,843	150,514
170	10-4610.5006	GROUP HEALTH INSURANCE	PW	101,412	114,765	131,136	61,037	123,059	130,435	(701)	134,102	2,966	141,478	147,137	153,022	159,143
171	10-4610.5007	WORKERS COMPENSATION	PW	53,368	56,190	57,105	43,274	58,805	57,105	-	60,137	3,032	61,640	63,181	64,761	66,380
172	10-4620.5010	PRINT AND OFFICE SUPPLIES	PW	690	162	1,000	174	206	1,000	-	1,000	-	1,500	1,500	1,500	1,500
173	10-4620.5014	MEMBERSHIP AND DUES	PW	171	(34)	500	-	-	500	-	500	-	500	500	500	500
174	10-4620.5015	MEETINGS AND SEMINARS	PW	55	161	500	79	183	500	-	500	-	500	500	500	500
175	10-4620.5016	VEHICLE, FUEL & OIL	PW	116,856	85,577	95,000	44,758	84,629	87,534	(7,466)	90,000	(5,000)	95,000	95,000	95,000	95,000
176	10-4620.5017	VEHICLE MAINTENANCE	PW	110,806	219,456	135,000	100,132	210,255	184,415	49,415	167,000	32,000	167,000	167,000	167,000	167,000
177	10-4620.5020	ELECTRIC AND GAS	PW	70,341	75,905	72,000	31,975	70,423	78,304	6,304	74,000	2,000	56,000	56,000	56,000	56,000
178	10-4620.5021	TELEPHONE/CABLE	PW	12,791	13,270	14,000	7,201	14,225	16,718	2,718	14,000	-	14,000	14,000	14,000	14,000
179	10-4620.5022	WATER AND SEWER	PW	1,518	1,304	3,000	896	1,533	1,459	(1,541)	3,000	-	3,000	3,000	3,000	3,000
180	10-4620.5024	IT EQUIP, SOFTWARE & SVCS	PW	7,419	2,790	16,000	132	1,425	10,000	(6,000)	16,000	-	16,000	16,000	16,000	16,000
181	10-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	PW	4,585	6,302	8,000	1,864	5,682	6,500	(1,500)	8,000	-	8,000	8,000	8,000	8,000
182	10-4620.5026	MAINT & SERVICE CONTRACTS	PW	12,866	11,997	11,500	7,343	14,537	12,053	553	11,500	-	11,500	11,500	11,500	11,500
183	10-4620.5027	MACHINE/EQUIPMENT REPAIR	PW	2,960	171	4,000	59	70	4,000	-	4,000	-	4,000	4,000	4,000	4,000
184	10-4620.5041	UNIFORMS	PW	11,946	14,700	15,500	6,281	13,425	14,667	(833)	15,500	-	15,500	15,500	15,500	15,500
185	10-4620.5044	CLEANING/SANITARY SUPPLY	PW	1,116	1,176	2,000	158	607	1,200	(800)	2,000	-	2,000	2,000	2,000	2,000
186	10-4620.5049	MEDICAL AND LAB	PW	2,735	3,164	4,000	2,955	3,777	3,980	(20)	4,000	-	4,000	4,000	4,000	4,000
187	10-4620.5054	STREET SIGNS	PW	1,276	1,763	2,000	-	1,566	2,000	-	2,000	-	2,000	2,000	2,000	2,000
188	10-4620.5062	INSURANCE	PW	40,596	51,620	58,900	50,979	51,497	52,979	(5,921)	54,039	(4,861)	55,119	56,222	57,346	58,493
189	10-4620.5063	RENT AND LEASES	PW	169	11,934	1,000	951	998	1,000	-	1,000	-	1,000	1,000	1,000	1,000
190	10-4620.5064	EMPLOYEE TRAINING	PW	46	-	300	-	-	300	-	500	200	500	500	500	500
191	10-4620.5065	PROFESSIONAL SERVICES	PW	2,021	3,365	3,000	2,636	4,467	3,000	-	3,600	600	3,600	3,600	3,600	3,600
192	10-4620.5066	TEMPORARY LABOR	PW	246,585	227,377	248,000	106,827	220,415	233,807	(14,193)	248,000	-	248,000	248,000	248,000	248,000
193	10-4620.5067	CONTRACTED SERVICES	PW	900	1,463	1,000	312	1,775	1,406	406	1,500	500	1,500	1,500	1,500	1,500
194	10-4620.5079	MISC. & CONTINGENCY EXP	PW	494	1,089	1,000	164	692	899	(101)	1,000	-	1,000	1,000	1,000	1,000
195	10-4620.5089	GARBAGE CART PROCUREMENT	PW	16,462	16,310	100,000	16,222	16,222	100,000	-	100,000	-	100,000	8,500	8,500	8,500
196	SUBTOTAL PUBLIC WORKS			1,730,497	1,780,187	1,894,013	934,160	1,796,596	1,920,098	26,085	1,974,171	80,159	1,995,564	1,936,897	1,970,630	2,005,290
197	% Increase/(Decrease) from Prior Year			16%	3%	31%			1%		4%		1%	-3%	2%	2%
198																

	Z	AA
1	CITY OF ISLE OF PALMS <b>GENERAL FUND</b>	
2	NOTES	
3		
164	<b>PUBLIC WORKS</b>	
165	SALARIES & WAGES	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. 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
167	PART-TIME WAGES	Part-time weekend restroom maintenance/attendant. 100% of wages and fringes covered by transfer in from Muni Atax fund.
168	FICA EXPENSE	FICA rate is 7.65%
169	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
170	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
171	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
172	PRINT AND OFFICE SUPPLIES	
173	MEMBERSHIP AND DUES	
174	MEETINGS AND SEMINARS	Attendance at stormwater managers meetings
175	VEHICLE, FUEL & OIL	FY26 budget based on recent 12 months usage and an estimated \$3.16/gallon cost for marine-grade unleaded and \$3.26/gallon cost for diesel fuel per Cel Oil.
176	VEHICLE MAINTENANCE	Increased based on actual and includes new additions to the fleet including Skid steer, mini excavator, storm water truck, vactor trailer, and 2nd caterpillar debris operations for total of 20 units.
177	ELECTRIC AND GAS	Increased based on actual. Future years lowered to adjust for solar panel savings.
178	TELEPHONE/CABLE	
179	WATER AND SEWER	
180	IT EQUIP, SOFTWARE & SVCS	Incls Public Wks timekeeping (2k), Fuelmaster (2k), Arc GIS mapping/drainage sys mgt (1.2k), Citiworks maintenance management software (10k) and misc provision (.5k)
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 and includes more frequent uniform replacements.
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.
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 actual price increases.
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.
193	CONTRACTED SERVICES	Covers annual shred day service
194	MISC. & CONTINGENCY EXP	
195	GARBAGE CART PROCUREMENT	Includes second phase of replacement carts as part of side loader transition. New carts are sold for \$75
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	A	B	C	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1	CITY OF ISLE OF PALMS GENERAL FUND														
		DEPT	ACTUAL	FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
2	GL Number	Description														
3																
199		BUILDING														
200	10-4710.5001	SALARIES & WAGES	BD	259,202	333,413	298,610	167,744	346,555	308,196	9,586	319,720	21,110	327,713	335,906	344,303	352,911
201	10-4710.5002	OVERTIME WAGES	BD	872	2,335	1,091	649	2,072	1,091	-	1,180	89	1,209	1,240	1,271	1,302
202	10-4710.5004	FICA EXPENSE	BD	19,553	24,792	22,927	12,365	25,574	23,660	733	24,549	1,622	25,163	25,792	26,436	27,097
203	10-4710.5005	RETIREMENT EXPENSE	BD	43,491	59,913	55,625	28,192	59,209	55,625	-	59,559	3,934	61,048	62,574	64,139	65,742
204	10-4710.5006	GROUP HEALTH INSURANCE	BD	32,950	64,306	57,447	35,856	71,767	53,427	(4,020)	58,021	574	61,212	63,660	66,207	68,855
205	10-4710.5007	WORKERS COMPENSATION	BD	2,353	2,310	2,763	2,059	2,716	2,715	(48)	2,962	199	3,036	3,112	3,190	3,269
206	10-4720.5010	PRINT AND OFFICE SUPPLIES	BD	8,259	11,776	10,000	2,500	11,334	10,933	933	11,000	1,000	11,000	11,000	11,000	11,000
207	10-4720.5014	MEMBERSHIP AND DUES	BD	569	616	1,000	-	160	1,000	-	2,000	1,000	2,000	2,000	2,000	2,000
208	10-4720.5015	MEETINGS AND SEMINARS	BD	-	2,211	3,000	1,723	3,765	3,000	-	5,000	2,000	5,000	5,000	5,000	5,000
209	10-4720.5016	VEHICLE, FUEL & OIL	BD	3,259	3,313	3,600	1,354	3,010	2,833	(767)	3,000	(600)	3,600	3,600	3,600	3,600
210	10-4720.5017	VEHICLE MAINTENANCE	BD	101	571	1,000	1,737	2,246	1,800	800	1,800	800	500	500	500	500
211	10-4720.5020	ELECTRIC AND GAS	BD	5,451	6,517	5,100	2,425	5,739	5,543	443	6,000	900	6,000	6,000	6,000	6,000
212	10-4720.5021	TELEPHONE/CABLE	BD	4,614	3,696	5,500	1,904	3,998	4,018	(1,482)	5,000	(500)	5,000	5,000	5,000	5,000
213	10-4720.5022	WATER AND SEWER	BD	1,308	1,553	1,600	1,009	1,680	1,600	-	1,600	-	1,600	1,600	1,600	1,600
214	10-4720.5024	IT EQUIP, SOFTWARE & SVCS	BD	6,222	19,245	35,000	1,358	2,823	35,000	-	35,000	-	35,000	35,000	35,000	35,000
215	10-4720.5025	NON-CAPITAL TOOLS & EQUIPMENT	BD	920	-	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
216	10-4720.5026	MAINT & SERVICE CONTRACTS	BD	8,838	8,680	7,500	4,587	9,246	8,215	715	8,200	700	8,200	8,200	8,200	8,200
217	10-4720.5027	MACHINE/EQUIPMENT REPAIR	BD	-	-	500	-	-	-	(500)	500	-	500	500	500	500
218	10-4720.5041	UNIFORMS	BD	431	989	500	54	1,044	500	-	500	-	500	500	500	500
219	10-4720.5044	CLEANING/SANITARY SUPPLY	BD	321	-	500	44	44	250	(250)	500	-	500	500	500	500
220	10-4720.5049	MEDICAL AND LAB	BD	203	140	100	53	53	131	31	250	150	200	200	200	200
221	10-4720.5062	INSURANCE	BD	10,839	13,361	17,300	14,733	15,661	16,733	(567)	17,067	(233)	17,409	17,757	18,112	18,474
222	10-4720.5063	RENT AND LEASES	BD	726	155	1,500	-	57	1,500	-	1,500	-	1,500	1,500	1,500	1,500
223	10-4720.5064	EMPLOYEE TRAINING	BD	1,426	2,548	2,000	-	1,272	2,000	-	2,500	500	2,500	2,500	2,500	2,500
224	10-4720.5065	PROFESSIONAL SERVICES	BD	37,300	10,953	10,300	2,265	9,385	9,545	(755)	10,300	-	10,300	10,300	10,300	10,300
225	10-4720.5066	TEMPORARY LABOR	BD	-	-	4,000	-	-	-	(4,000)	2,000	(2,000)	2,000	2,000	2,000	2,000
226	10-4720.5079	MISC. & CONTINGENCY EXP	BD	308	1,444	500	-	739	500	-	500	-	500	500	500	500
227	10-4720.5085	CAPITAL OUTLAY		181,012	-	42,000			-	(42,000)	-	(42,000)	-	-	-	-
228		SUBTOTAL BUILDING		630,527	574,839	591,963	282,610	580,146	550,814	(41,149)	581,208	(10,755)	594,189	607,440	621,057	635,051
229		% Increase/(Decrease) from Prior Year		42%	-9%	43%			-7%		-2%		2%	2%	2%	2%

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1	CITY OF ISLE OF PALMS <b>GENERAL FUND</b>	
2	NOTES	
3		
199	<b>BUILDING</b>	
200	SALARIES & WAGES	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 2.5% merit pool.
201	OVERTIME WAGES	Forecast increase is 2.5% per year
202	FICA EXPENSE	FICA rate is 7.65%
203	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
204	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
205	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
206	PRINT AND OFFICE SUPPLIES	
207	MEMBERSHIP AND DUES	Arborist and Floodplain Management Membership Dues
208	MEETINGS AND SEMINARS	Increase budget for meetings and conferences for Zoning Administrator and Business License Coordinator
209	VEHICLE, FUEL & OIL	FY26 budget based on recent 12 months usage and an estimated \$3.16/gallon cost for marine-grade unleaded and \$3.26/gallon cost for diesel fuel per Cel Oil.
210	VEHICLE MAINTENANCE	Increase due to age of truck, scheduled to be replaced in FY27.
211	ELECTRIC AND GAS	
212	TELEPHONE/CABLE	
213	WATER AND SEWER	
214	IT EQUIP, SOFTWARE & SVCS	Incls Building Dept timekeeping (1k), BS&A business license maint (.5k), Geothinq GIS software subscription (2k), provision for permitting & licensing software (30k) and misc provision (.5k). STR software moved to Muni Atax Fund.
215	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
216	MAINT & SERVICE CONTRACTS	Includes provision for janitorial service, pest control, HVAC maintenance, etc.
217	MACHINE/EQUIPMENT REPAIR	
218	UNIFORMS	
219	CLEANING/SANITARY SUPPLY	
220	MEDICAL AND LAB	
221	INSURANCE	Forecast 2% annual increase each year
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. FY26 budget and future forecast based on Veris Maturity Analysis Schedule.
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1	DRAFT 1	CITY OF ISLE OF PALMS GENERAL FUND																		
			DEPT	ACTUAL	FY23	ACTUAL	FY24	BUDGET	FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	
2	GL Number	Description																		
3																				
231	RECREATION												-							
232	10-4810.5001	SALARIES & WAGES	RD	377,840	405,685	420,674	205,715	419,626	414,849	(5,825)	448,303	27,629	459,511	470,999	482,774	494,843				
233	10-4810.5002	OVERTIME WAGES	RD	1,971	1,633	10,087	1,092	1,768	1,651	(8,436)	2,714	(7,373)	2,781	2,851	2,922	2,995				
234	10-4810.5003	PART-TIME WAGES	RD	211,364	227,245	244,000	128,362	250,771	252,435	8,435	267,800	23,800	267,800	267,800	267,800	267,800				
235	10-4810.5004	FICA EXPENSE	RD	44,674	48,012	51,619	25,368	50,820	51,174	(446)	54,989	3,370	55,852	56,736	57,642	58,571				
236	10-4810.5005	RETIREMENT EXPENSE	RD	67,387	71,890	81,274	34,264	70,082	81,274	-	85,034	3,760	85,801	87,946	90,145	92,399				
237	10-4810.5006	GROUP HEALTH INSURANCE	RD	53,439	66,701	74,801	35,317	70,677	74,255	(546)	75,168	367	79,302	82,474	85,773	89,204				
238	10-4810.5007	WORKERS COMPENSATION	RD	15,280	20,210	19,051	15,188	20,392	20,062	1,011	20,371	1,320	20,880	21,402	21,937	22,486				
240	10-4820.5010	PRINT AND OFFICE SUPPLIES	RD	9,684	11,954	13,000	4,640	8,523	10,540	(2,460)	13,000	-	13,000	13,000	13,000	13,000				
241	10-4820.5014	MEMBERSHIP AND DUES	RD	1,081	1,581	1,600	970	2,185	1,776	176	1,600	-	1,600	1,600	1,600	1,600				
242	10-4820.5015	MEETINGS AND SEMINARS	RD	1,692	1,996	3,000	2,119	2,144	3,000	-	3,500	500	3,500	3,500	3,500	3,500				
243	10-4820.5016	VEHICLE, FUEL & OIL	RD	3,661	3,983	5,300	1,927	3,669	4,327	(973)	4,000	(1,300)	5,300	5,300	5,300	5,300				
244	10-4820.5017	VEHICLE MAINTENANCE	RD	2,501	2,672	2,000	176	2,438	1,500	(500)	2,000	-	2,000	2,000	2,000	2,000				
245	10-4820.5020	ELECTRIC AND GAS	RD	33,136	35,135	35,000	14,882	32,124	35,000	-	36,000	1,000	36,000	36,000	36,000	36,000				
246	10-4820.5021	TELEPHONE/CABLE	RD	10,917	10,393	11,000	4,458	10,365	10,575	(425)	11,000	-	11,000	11,000	11,000	11,000				
247	10-4820.5022	WATER AND SEWER	RD	3,904	4,532	5,000	3,057	5,084	4,848	(152)	5,000	-	5,000	5,000	5,000	5,000				
248	10-4820.5024	IT EQUIP, SOFTWARE & SVCS	RD	23,440	3,496	27,000	3,197	5,216	27,000	-	25,000	(2,000)	25,000	25,000	25,000	25,000				
249	10-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	RD	1,559	2,731	2,000	1,235	1,960	2,000	-	2,000	-	2,000	2,000	2,000	2,000				
250	10-4820.5026	MAINT & SERVICE CONTRACTS	RD	37,775	43,422	46,000	29,159	50,460	46,000	-	46,000	-	46,000	46,000	46,000	46,000				
251	10-4820.5027	MACHINE/EQUIPMENT REPAIR	RD	1,581	2,465	2,500	1,588	3,505	2,500	-	2,500	-	2,500	2,500	2,500	2,500				
252	10-4820.5041	UNIFORMS	RD	1,646	2,581	1,950	912	3,493	1,950	-	1,950	-	1,950	1,950	1,950	1,950				
253	10-4820.5044	CLEANING/SANITARY SUPPLY	RD	6,652	8,000	8,000	3,172	7,645	8,000	-	8,000	-	8,000	8,000	8,000	8,000				
254	10-4820.5049	MEDICAL AND LAB	RD	685	608	1,000	158	452	500	(500)	1,000	-	1,000	1,000	1,000	1,000				
255	10-4820.5062	INSURANCE	RD	52,675	69,596	75,400	79,919	84,406	79,919	4,519	81,517	6,117	83,148	84,811	86,507	88,237				
256	10-4820.5063	RENT AND LEASES	RD	1,459	1,447	2,500	866	1,439	2,500	-	2,500	-	2,500	2,500	2,500	2,500				
257	10-4820.5064	EMPLOYEE TRAINING	RD	1,311	2,436	2,500	710	2,191	2,500	-	2,500	-	2,000	2,000	2,000	2,000				
258	10-4820.5065	PROFESSIONAL SERVICES	RD	-	120	120	-	-	120	-	120	-	120	120	120	120				
259	10-4820.5066	TEMPORARY LABOR	RD	-	-	2,000	-	-	-	(2,000)	2,000	-	2,000	2,000	2,000	2,000				
260	10-4820.5079	MISC. & CONTINGENCY EXP	RD	1,741	2,651	3,500	278	1,528	3,500	-	3,500	-	3,500	3,500	3,500	3,500				
261	10-4820.5085	CAPITAL OUTLAY	RD	-	108,004	-	-	-	12,117	12,117	12,723	12,723	13,359	14,027	14,729	15,465				
262	10-4830.5088	5 & UNDER GROUPS	RD	719	663	1,000	-	475	1,000	-	1,000	-	1,000	1,000	1,000	1,000				
263	10-4830.5091	PROGRAMS	RD	3,350	5,019	5,000	4,857	5,233	5,856	856	10,500	5,500	6,000	6,000	6,000	6,000				
264	10-4830.5092	SPECIAL ACTIVITIES/EVENTS	RD	19,258	19,037	24,500	10,730	19,695	22,858	(1,642)	24,500	-	24,500	24,500	24,500	24,500				
265	10-4830.5093	SUMMER CAMPS	RD	10,441	12,688	15,500	3,297	12,219	15,500	-	15,500	-	14,500	14,500	14,500	14,500				
266	10-4830.5095	THEME ACTIVITIES	RD	1,950	3,456	14,000	4,872	5,228	9,500	(4,500)	6,000	(8,000)	6,000	6,000	6,000	6,000				
268	10-4830.5097	ADULT SPORTS	RD	12,989	11,010	15,000	5,377	13,144	12,786	(2,214)	16,000	1,000	16,000	16,000	16,000	16,000				
269	10-4830.5098	YOUTH SPORTS	RD	35,149	27,837	37,000	7,934	26,612	33,202	(3,798)	38,000	1,000	38,000	38,000	38,000	38,000				
270	10-4830.5099	KEENAGERS	RD	2,376	3,806	4,500	1,491	3,079	4,500	-	4,500	-	4,500	4,500	4,500	4,500				
271	SUBTOTAL RECREATION			1,055,285	1,244,692	1,268,376	637,285	1,198,648	1,261,073	(7,303)	1,337,789	69,413	1,352,905	1,373,516	1,394,699	1,416,470				
272	% Increase/(Decrease) from Prior Year			0%	18%	34%			-1%		5%		1%	2%	2%	2%				
273									-			-								

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1	CITY OF ISLE OF PALMS <b>GENERAL FUND</b>	
	NOTES	
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231	RECREATION	
232	SALARIES & WAGES	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 2.5% merit pool.
233	OVERTIME WAGES	Forecast increase is 2.5% per year
234	PART-TIME WAGES	Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation.
235	FICA EXPENSE	FICA rate is 7.65%
236	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
237	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
238	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)
241	MEMBERSHIP AND DUES	
242	MEETINGS AND SEMINARS	Increased based on more staff attending conferences and CE
243	VEHICLE, FUEL & OIL	FY26 budget based on recent 12 months usage and an estimated \$3.16/gallon cost for marine-grade unleaded and \$3.26/gallon cost for diesel fuel per Cel Oil.
244	VEHICLE MAINTENANCE	
245	ELECTRIC AND GAS	Increased based on actual
246	TELEPHONE/CABLE	
247	WATER AND SEWER	
248	IT EQUIP, SOFTWARE & SVCS	Incls Rec Dept timekeeping (3k), Rec Trac software w/ online registration, scheduling & communications modules (15k), hardware replacements (6k), and misc provision (.5k)
249	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
250	MAINT & SERVICE CONTRACTS	
251	MACHINE/EQUIPMENT REPAIR	
252	UNIFORMS	
253	CLEANING/SANITARY SUPPLY	
254	MEDICAL AND LAB	First Aid supplies
255	INSURANCE	Forecast 2% annual increase each year
256	RENT AND LEASES	Includes color copier rental and year round portable toilets.
257	EMPLOYEE TRAINING	
258	PROFESSIONAL SERVICES	Annual backflow tests
259	TEMPORARY LABOR	Added budget to address temporary staffing needs
260	MISC. & CONTINGENCY EXP	
261	CAPITAL OUTLAY	GASB 96 Software Subscription SBITA - Vermont Systems RecTrac, Net Cert Pro
262	5 & UNDER GROUPS	Increased to include additional toddlers programming
263	PROGRAMS	Supplies for all youth and adult programming and classes and book rentals for book walk (\$4.5K).
264	SPECIAL ACTIVITIES/EVENTS	Includes Doggie Day, Halloween, Ghostly Tide Tales
265	SUMMER CAMPS	
266	THEME ACTIVITIES	Includes Farmers Market and community offerings.
268	ADULT SPORTS	Increased official/umpires' rates and cost athletic equipment
269	YOUTH SPORTS	Increased official/umpires' rates and cost athletic equipment
270	KEENAGERS	Increased to supplement lunch offerings
271		
272		
273		

	A	B	C	M	N	O	P	Q	R	S	T	U	V	W	X	Y	
1	DRAFT 1	CITY OF ISLE OF PALMS GENERAL FUND															
			DEPT	ACTUAL	FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
2	GL Number	Description															
274	COURT																
275	10-4910.5001	SALARIES & WAGES	CT	85,922	81,913	85,475	42,232	83,457	85,587	112	91,789	6,313	94,084	96,436	98,847	101,318	
276	10-4910.5002	OVERTIME WAGES	CT	9,153	3,286	1,950	1,049	2,539	1,950	-	2,119	169	2,172	2,226	2,282	2,339	
277	10-4910.5003	PART-TIME WAGES	CT	15,041	20,065	28,800	13,612	26,342	27,224	(1,576)	36,600	7,800	24,000	24,000	24,000	24,000	
278	10-4910.5004	FICA EXPENSE	CT	8,428	8,057	8,891	4,357	8,598	8,779	(112)	9,984	1,093	9,200	9,384	9,572	9,766	
279	10-4910.5005	RETIREMENT EXPENSE	CT	18,137	17,655	21,571	8,499	16,895	21,571	-	24,222	2,651	22,319	22,766	23,224	23,693	
280	10-4910.5006	GROUP HEALTH INSURANCE	CT	6,998	11,915	27,754	18,307	26,541	39,270	11,516	40,643	12,889	42,879	44,594	46,377	48,233	
281	10-4910.5007	WORKERS COMPENSATION	CT	234	291	325	229	311	325	-	365	40	374	384	393	403	
282	10-4920.5010	PRINT AND OFFICE SUPPLIES	CT	1,779	2,587	1,500	355	2,460	1,081	(419)	1,500	-	1,500	1,500	1,500	1,500	
283	10-4920.5014	MEMBERSHIP AND DUES	CT	69	(34)	50	-	-	50	-	50	-	50	50	50	50	
284	10-4920.5015	MEETINGS AND SEMINARS	CT	400	406	2,000	321	487	2,000	-	2,000	-	2,000	2,000	2,000	2,000	
285	10-4920.5021	TELEPHONE/CABLE	CT	3,633	3,248	4,000	1,654	3,455	3,421	(579)	4,000	-	4,000	4,000	4,000	4,000	
286	10-4920.5024	IT EQUIP, SOFTWARE & SVCS	CT	-	60	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000	
287	10-4920.5025	NON-CAPITAL TOOLS & EQUIPMENT	CT	109	-	500	-	-	500	-	500	-	500	500	500	500	
288	10-4920.5026	MAINT & SERVICE CONTRACTS	CT	-	-	-	-	-	-	-	-	-	-	-	-	-	
290	10-4920.5062	INSURANCE	CT	976	1,257	1,500	1,448	1,448	1,448	(52)	1,500	-	1,530	1,561	1,592	1,624	
291	10-4920.5064	EMPLOYEE TRAINING	CT	1,346	1,171	-	-	-	-	-	-	-	-	-	-	-	
292	10-4920.5065	PROFESSIONAL SERVICES	CT	241,153	247,066	200,000	80,333	219,174	250,000	50,000	278,600	78,600	278,600	278,600	278,600	278,600	
293	10-4920.5079	MISC. & CONTINGENCY EXP	CT	(237)	655	850	80	757	850	-	850	-	850	850	850	850	
294	SUBTOTAL COURT			393,142	399,598	386,168	172,475	392,464	445,057	58,889	495,722	109,555	485,057	489,850	494,787	499,875	
295	% Increase/(Decrease) from Prior Year			26%	2%	55%			15%		28%		-2%	1%	1%	1%	
296																	
297	BEACH SERVICE OFFICERS (BSOs)																
298	10-5710.5002	OVERTIME WAGES	BSO	2,522	3,834	1,500	4,421	5,155	4,658	3,158	2,500	1,000	2,500	2,500	2,500	2,500	
299	10-5710.5003	PART-TIME WAGES	BSO	82,111	90,764	29,480	39,080	59,165	41,984	12,504	49,600	20,120	49,600	49,600	49,600	49,600	
300	10-5710.5004	FICA EXPENSE	BSO	6,478	7,237	2,370	3,328	4,920	3,568	1,198	3,986	1,616	3,986	3,986	3,986	3,986	
302	10-5710.5006	GROUP HEALTH INSURANCE	BSO	-	-	-	-	-	-	-	-	-	-	-	-	-	
303	10-5710.5007	WORKERS COMPENSATION	BSO	4,704	3,337	2,343	1,539	2,379	2,379	36	3,941	1,598	4,040	4,141	4,244	4,350	
304	SUBTOTAL BEACH SERVICE OFFICERS			95,816	105,172	35,693	51,292	74,542	52,589	16,896	60,027	24,334	60,125	60,226	60,330	60,436	
305	% Increase/(Decrease) from Prior Year			-1%	10%	-60%			47%		68%		0%	0%	0%	0%	
306																	
307																	
308																	
309																	
310	TOTAL GENERAL FUND EXPENDITURES			14,088,704	14,655,449	16,039,474	7,608,981	15,072,405	15,986,319	(53,155)	17,199,954	1,160,480	17,281,877	17,729,532	17,619,453	17,999,838	
311	% Increase/(Decrease) from Prior Year			17%	4%	44%			0%		7%		0%	3%	-1%	2%	
312																	
313	NET INCOME BEFORE TRANSFERS			1,641,296	1,219,236	(1,212,126)	(3,676,480)	990,301	1,164,965	2,377,090	(1,553,792)	(341,666)	(1,179,191)	(1,129,455)	(835,737)	(1,017,503)	
314																	
316	10-3900.4901	OPERATING TRANSFERS IN		1,242,166	1,488,628	2,451,740	884,171	2,355,106	2,451,740	-	2,666,059	214,319	2,362,002	2,446,165	2,533,695	2,624,725	
317	10-3900.5901	OPERATING TRANSFERS OUT		(2,574,397)	(2,448,944)	(1,239,614)	-	(2,448,944)	(1,239,614)	-	(1,112,267)	127,347	(1,182,811)	(1,316,710)	(1,697,958)	(1,607,222)	
318	NET TRANSFERS IN/(OUT)			(1,332,231)	(960,315)	1,212,126	884,171	(93,838)	1,212,126	-	1,553,792	341,666	1,179,191	1,129,455	835,737	1,017,503	
320	NET INCOME AFTER TRANSFERS			309,066	258,921	0	(2,792,309)	896,463	2,377,091	2,377,090	(0)	(1)	(0)	(0)	0	0	
322	ENDING FUND BALANCE			4,552,921	4,811,842	4,811,842	2,019,534	2,915,997	6,930,012	5,293,087	6,930,012	5,293,086	6,930,012	6,930,012	6,930,012	6,930,012	

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1	CITY OF ISLE OF PALMS <b>GENERAL FUND</b>	
	NOTES	
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274	<b>COURT</b>	
275	SALARIES & WAGES	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 2.5% merit pool.
276	OVERTIME WAGES	Forecast increase is 2.5% per year
277	PART-TIME SALARIES	Includes \$1,500 for fill-in Judge if needed. FY26 includes adding one court a month for parking court.
278	FICA EXPENSE	FICA rate is 7.65%
279	RETIREMENT EXPENSE	SCRS employer contribution rates are 18.56%
280	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
281	WORKMEN'S COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
282	PRINT AND OFFICE SUPPLIES	Postage and other office supplies
283	MEMBERSHIP AND DUES	Includes membership to MASC
284	MEETINGS AND SEMINARS	Includes conferences to SCJA and MASC
285	TELEPHONE/CABLE	Phone and internet service
286	IT EQUIP, SOFTWARE & SVCS	Includes provision for Court jury selection software (.5k) and misc provision (.5k) LawTrac court software included in Police.
287	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed
288	MAINT & SERVICE CONTRACTS	
290	INSURANCE	General Liability SCMIRF
291	EMPLOYEE TRAINING	
292	PROFESSIONAL SERVICES	Includes most legal fees for the City and Court security. Added \$100 per court (36) for interpreter \$3,600. Increased based on actual.
293	MISC. & CONTINGENCY	Includes jury duty payments
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295		
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297	<b>BEACH SERVICE OFFICERS (BSOs)</b>	
298	OVERTIME WAGES	
299	PART-TIME WAGES	Increased PT hourly rate. All BSOs wages and fringes are covered with transfers in from Tourism Funds. Added addl BSO to cover county park.
300	FICA EXPENSE	FICA rate is 7.65%
302	GROUP HEALTH INSURANCE	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
303	WORKERS COMPENSATION	Based on current SCMIT rates (including an experience modifier) and forecasted salaries. The premium rate for BSOs was changed by SCMIT from the police rate to a lower rate.
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316	OPERATING TRANSFERS IN	Incls transfers in from Tourism funds for BSOs and Marina Parking Attendant (\$60k), 7 Police Officers (\$773.2k), Victims Advocate (\$3k), Police summer OT (\$20k), 8 Firefighters and 50% of Fire Inspector (\$893.3k), 3 Paramedics (\$331.2k), 50% of Public Wks fuel (\$45k) & temps (\$124k), Front Beach restroom attendant (\$30k) and Public Relations/Media Coordinator (\$41.5k from CVB 30% Funds) 2 CDL Drivers (\$174K) , 1 Code Enforcement Officer (\$80k) and STR Coordinator (\$78k)
317	OPERATING TRANSFERS OUT	Transfers Out to Capital Projects Fund. (Will adjust as needed to cover GF expenses)
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[illegible]

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1	CITY OF ISLE OF PALMS <b>CAPITAL PROJECTS FUND</b>	
	NOTES	
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5	<b>CAPITAL PROJECTS FUND REVENUES</b>	
8	GRANT INCOME	FY26 incls a FEMA flood mitigation grant for an island residence (\$100k). FY26 assumes reimbursable Hazard Mitigation Grant for Waterway total of \$990K split 49% (\$480.2K)to Cap Fund and 51% to State ATax Fund (\$499.8K) and 50% (\$500k) of SC State Contribution for Stormwater grant rec'd FY24. FY26 includes SC State Contribution for Stormwater grant 50% (\$500k) rec'd FY24 for drainage improvements on Palm Blvd between 38th and 41st. Also funded by \$1.250M RIA SC State Contribution rec'd FY25.
9	MISCELLANEOUS REVENUE	
10	SALE OF ASSETS	
11	INTEREST INCOME	FY26 interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced in FY27.
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	<b>GENERAL GOVERNMENT</b>	
18	BANK SERVICE CHARGES	
19	IT EQUIP, SOFTWARE & SVCS	
20	NON-CAPITAL TOOLS & EQUIPMENT Provision for City Hall and Council Chamber furniture as needed. FY26 includes furniture for new staff members.	
21	MAINT & SERVICE CONTRACTS	Building maintenance contingency to proactively address issues as needed. FY26 major repairs and maintenance to City Hall and 1% (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	FY26 incls FEMA flood mitigation proj for island residence (\$100K) is the final half of the project. (The entire project will be offset with grants). Add Office Space to upstairs conference room (\$50K). Forecast periods = 100% of Gen Govt capital needs per the 10-yr plan.
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27	<b>POLICE</b>	
28	VEHICLE MAINTENANCE	
29	IT EQUIP, SOFTWARE & SVCS	Replace/reconfigure Police Dept servers per VC3 recommendation
30	NON-CAPITAL TOOLS & EQUIPMENT	
31	MAINT & SERVICE CONTRACTS	Building maintenance contingency to proactively address issues as needed. Equals 1% (FY23-26) or 2% (FY27+) of PSB insured value. PSB costs are split 50% with Fire Department
32	UNIFORMS	
33	CONSTRUCTION IN PROGRESS	
34	CAPITAL OUTLAY	FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.
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	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND													
			ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
2	GL Number	Description													
3															
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 & EQUIPMENT	13,078	(151)	-	-	(20,825)	-	-	-	-	-	13,000	-	-
43	20-4540.5026	MAINT & SERVICE CONTRACTS	34,160	42,616	222,160	73,362	97,805	222,160	(0)	158,160	(64,000)	256,321	256,321	256,321	256,321
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	173,862	143,086	56,250	30,587	116,437	56,250	-	20,000	(36,250)	63,000	191,000	87,500	218,000
48	SUBTOTAL FIRE		221,100	185,551	278,410	103,948	193,417	278,410	(0)	178,160	(100,250)	319,321	460,321	343,821	474,321
49	% Increase/(Decrease) from Prior Year		-85%	-16%	-82%			0%		-36%		79%	44%	-25%	38%
50															
51	PUBLIC WORKS														
52	20-4640.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-
53	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
54	20-4640.5026	MAINT & SERVICE CONTRACTS	14,833	13,929	17,040	-	13,489	14,189	(2,851)	17,040	-	34,081	34,081	34,081	34,081
55	20-4640.5063	RENT AND LEASES	-	5,692	-	-	4,406	-	-	-	-	-	-	-	-
56	20-4640.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
57	20-4640.5084	CIP PHASE 4 DRAINAGE	848,666	1,651,771	250,000	281,743	1,312,317	333,878	83,878	1,850,000	1,600,000	-	-	-	-
58	20-4640.5085	CAPITAL OUTLAY	23,536	-	70,000	53,634	53,634	70,000	-	20,000	(50,000)	98,500	48,500	215,000	285,000
59	20-4640.5086	DRAINAGE	58,229	61,810	1,030,000	23,849	60,968	600,000	(430,000)	1,080,000	50,000	100,000	100,000	100,000	100,000
60	SUBTOTAL PUBLIC WORKS		945,263	1,733,202	1,367,040	359,227	1,444,814	1,018,067	(348,973)	2,967,040	1,600,000	232,581	182,581	349,081	419,081
61	% Increase/(Decrease) from Prior Year		38%	83%	100%			-26%		117%		-92%	-21%	91%	20%
62															
63	BUILDING														
64	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,325	-	-	-	-	-	-	-	-	-	-	-	-
65	20-4740.5026	MAINT & SERVICE CONTRACTS	591	2,618	14,472	-	-	14,472	-	125,000	110,528	14,472	14,472	14,472	14,472
66	20-4740.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	38,000	-	-	-
67	SUBTOTAL BUILDING		1,916	2,618	14,472	-	-	14,472	-	125,000	110,528	52,472	14,472	14,472	14,472

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1	CITY OF ISLE OF PALMS <b>CAPITAL PROJECTS FUND</b>	
	NOTES	
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38	<b>FIRE</b>	
39	DEBT SERVICE - PRINCIPAL	
40	DEBT SERVICE - INTEREST	
41	VEHICLE MAINTENANCE	
42	NON-CAPITAL TOOLS & EQUIPMENT Body Armor for Firefighters as needed, useful life of 5 years.	
43	MAINT & SERVICE CONTRACTS	Includes provision for facility maintenance at PSB and Station #2. Equals 1% of insured building values for FY26 and 2% for FY27+. FY26 HVAC replacement as needed (\$30k)
44	RENT AND LEASES	Rental of construction/office trailer for use during renovation.
45	PROFESSIONAL SERVICES	
46	CONSTRUCTION IN PROGRESS	
47	CAPITAL OUTLAY	FY26 includes 50% cost of Thermal Imaging Camera (\$20K). Forecast periods = 50% of annual Fire Dept expenses per the 10-year cap plan not including Fire Engine Pumper
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49		
50		
51	<b>PUBLIC WORKS</b>	
52	VEHICLE MAINTENANCE	
53	NON-CAPITAL TOOLS & EQUIPMENT	
54	MAINT & SERVICE CONTRACTS	Provision for facilities maintenance = 1% (FY26) or 2% (FY27+) of insured building value including wash station.
55	RENT AND LEASES	
56	PROFESSIONAL SERVICES	
57	CIP PHASE 4 DRAINAGE	Drainage improvement on Palm Blvd between 38th and 41st. Funded by \$500K state budget allocation grant from FY24 and & \$1,250M state budget allocation grant from FY25.
58	CAPITAL OUTLAY	FY26 fuel dispenser (\$20K). Forecast periods = 50% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
59	DRAINAGE EXPENSE CONTING.	Includes annual provisions for drainage contingency (\$100k) and 49% of the Waterway Blvd multi-use path elevation project (\$980k). Funded by 49% of FEMA reimburseable stormwater grant (\$480.2K) and 50% of SC State Budget (\$500K)
60		
61		
62		
63	<b>BUILDING</b>	
64	NON-CAPITAL TOOLS & EQUIPMENT	
65	MAINT & SERVICE CONTRACTS	Building maintenance contingency to proactively address issues as needed - 2% (FY27+) of City Hall building insured value. Split 50/50 Gen Govt/Building FY26 includes increase for major R&M to City Hall.
66	CAPITAL OUTLAY	FY26 includes \$10k for HVAC replacements if needed. Forecast periods = 100% of Building Dept needs per the 10-yr plan.
67		

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND													
			ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
2	GL Number	Description													
3															
68		% Increase/(Decrease) from Prior Year			309%					764%		-58%	-72%		
69									-						
70		RECREATION							-						
71	20-4840.5024	IT EQUIP, SOFTWARE & SVCS	13,027	-	48,500	17,483	17,483	17,483	(31,017)	2,000	(46,500)	-	-	-	-
72	20-4840.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	7,500	-	-	7,500	-	7,500	-	7,500	7,500	7,500	7,500
73	20-4840.5026	MAINT & SERVICE CONTRACTS	24,070	27,719	116,019	10,539	18,461	116,019	-	96,019	(20,000)	88,025	88,025	88,025	88,025
74	20-4840.5085	CAPITAL OUTLAY	162,001	94,236	171,333	14,100	56,748	171,333	-	28,000	(143,333)	69,500	87,500	48,750	10,000
75		SUBTOTAL RECREATION	199,098	121,954	343,352	42,122	92,692	312,335	(31,017)	133,519	(209,833)	165,025	183,025	144,275	105,525
76		% Increase/(Decrease) from Prior Year	137%	-39%	309%			-9%		-61%		24%	11%	-21%	-27%
77									-		-				
78															
79		TOTAL CAPITAL PROJECTS FUND EXPENDITURES	1,555,244	2,288,258	2,619,030	877,957	2,167,342	2,062,884	(556,146)	3,841,219	1,222,189	1,092,371	1,260,371	1,214,621	1,415,371
80		% Increase/(Decrease) from Prior Year	-36%	47%	8%			-21%		47%		-72%	15%	-4%	17%
81															
82		NET INCOME BEFORE TRANSFERS	(1,083,596)	(1,421,400)	41,183	(99,458)	(922,229)	280,628	239,445	(660,729)	(701,912)	(852,082)	(1,020,082)	(974,332)	(1,175,082)
83															
84		TRANSFERS													
85	20-3900.4901	OPERATING TRANSFERS IN	2,471,375	2,116,341	1,239,614	-	2,116,341	1,239,614	-	1,112,267	(127,347)	1,182,811	1,316,710	1,697,958	1,607,222
86	20-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	-	-	-	-	-	(5,000,000)	-	-	-
87		NET TRANSFERS IN/(OUT)	2,471,375	2,116,341	1,239,614	-	2,116,341	1,239,614	-	1,112,267	(127,347)	(3,817,189)	1,316,710	1,697,958	1,607,222
88															
89		NET INCOME AFTER TRANSFERS	1,387,779	694,941	1,280,797	(99,458)	1,194,112	1,520,242	239,445	451,538	(829,259)	(4,669,271)	296,628	723,626	432,140
90															
91		ENDING FUND BALANCE	12,459,398	13,154,339	13,740,195			13,979,639		14,431,177		9,761,906	10,058,535	10,782,161	11,214,302

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1	CITY OF ISLE OF PALMS <b>CAPITAL PROJECTS FUND</b>	
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70	RECREATION	
71	IT EQUIP, SOFTWARE & SVCS	Net Cert Pro Cameras
72	NON-CAPITAL TOOLS & EQUIPMENT Provision for Fitness Room equipment	
73	MAINT & SERVICE CONTRACTS	Provision for facilities maintenance = .5% (FY26) (\$66k) or 1% (FY27+) of insured building value. A lesser maintenance % used for Rec Dept as this Dept has full-time maintenance staff. FY26 includes roof repairs (\$30K).
74	CAPITAL OUTLAY	Fencing on Soccer Field (\$8K), flooring office and lobby (\$20K). Forecast period annual amounts = 50% of 10 Year Capital Plan Recreation totals.
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84	TRANSFERS	
85	OPERATING TRANSFERS IN	
86	OPERATING TRANSFERS OUT	Transfer to Beach Preservation
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1	DRAFT 1	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND													
			ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
2	GL Number	Description													
3															
4															
5															
6	30-3450.4105	ACCOM. FEE REVENUE	1,869,571	1,667,828	1,614,390	947,162	1,752,031	1,666,404	52,014	1,633,076	18,686	1,665,737	1,699,052	1,733,033	1,767,694
7	30-3450.4106	COUNTY ACC. FEE REVENUE	751,634	670,238	662,438	329,414	709,216	701,920	39,482	666,824	4,386	508,000	518,160	528,523	539,094
8	30-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-
9	30-3500.4504	SALE OF ASSETS	-	7,213	-	-	-	-	-	-	-	-	-	-	-
10	30-3500.4505	INTEREST INCOME	102,396	165,086	143,762	107,102	216,128	178,968	35,206	129,322	(14,440)	69,322	69,322	69,322	69,322
11	30-3860.4530	SBITA FINANCING	31,751	113,276	35,000	-	113,276	65,500	30,500	113,276	78,276	65,500	65,500	65,500	65,500
12		TOTAL REVENUES (NO TRANSFERS)	2,755,351	2,623,641	2,455,590	1,383,678	2,790,651	2,612,792	157,202	2,542,498	86,908	2,308,559	2,352,034	2,396,378	2,441,610
13		% Increase/(Decrease) from Prior Year	8%	-5%	-4%			6%		4%		-9%	2%	2%	2%
14									-		-				
15		GENERAL GOVERNMENT													
16	30-4120.5009	DEBT SERVICE - PRINCIPAL	84,000	39,335	-	-	-	46,677	46,677	50,803	50,803	55,293	154,623	98,929	103,613
17	30-4120.5011	DEBT SERVICE - INTEREST	1,411	11,165	-	-	-	18,823	18,823	14,697	14,697	10,207	100,319	90,514	85,815
18	30-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
19	30-4120.5020	ELECTRIC AND GAS	386	407	400	153	358	400	-	400	-	400	400	400	400
20	30-4120.5024	IT EQUIP, SOFTWARE & SVCS	52	225	50,000	-	-	-	(50,000)	-	(50,000)	-	-	-	-
21	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
22	30-4120.5026	MAINT & SERVICE CONTRACTS	25,476	34,048	76,000	10,154	44,166	88,055	12,055	76,000	-	34,000	34,000	34,000	34,000
23	30-4120.5054	STREET SIGNS	14,899	12,459	10,000	12,001	19,202	19,398	9,398	10,000	-	10,000	10,000	10,000	10,000
24	30-4120.5061	ADVERTISING	-	-	-	-	-	-	-	-	-	-	-	-	-
25	30-4120.5065	PROFESSIONAL SERVICES	-	719	-	-	-	-	-	-	-	-	-	-	-
26	30-4120.5079	MISC. & CONTINGENCY EXP	14,878	31,714	32,000	41,822	43,888	43,467	11,467	40,000	8,000	40,000	40,000	40,000	40,000
27	30-4120.5085	CAPITAL OUTLAY	-	128,276	83,333	-	-	45,856	(37,477)	-	(83,333)	-	-	-	-
28		SUBTOTAL GENERAL GOVT	141,104	258,347	251,733	64,130	107,615	262,676	10,943	191,900	(59,833)	149,900	339,343	273,843	273,828
29		% Increase/(Decrease) from Prior Year	-3%	83%	73%			4%		-24%		-22%	126%	-19%	0%
31		POLICE													
32	30-4420.5021	TELEPHONE/CABLE	9,929	13,015	9,000	9,175	14,390	14,282	5,282	15,000	6,000	15,000	15,000	15,000	15,000
33	30-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
34	30-4420.5026	MAINT & SERVICE CONTRACTS	9,762	13,486	14,000	5,365	13,927	12,760	(1,240)	14,000	-	14,000	14,000	14,000	14,000
35	30-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
36	30-4420.5067	CONTRACTED SERVICES	14,791	17,388	60,000	21,012	42,896	42,896	(17,104)	40,000	(20,000)	40,000	40,000	40,000	40,000
37	30-4420.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-
38	30-4420.5085	CAPITAL OUTLAY	49,546	115,067	55,000	46,909	58,296	55,000	-	104,000	49,000	72,600	103,400	52,600	68,200
39		SUBTOTAL POLICE	84,027	158,956	138,000	82,461	129,510	124,937	(13,063)	173,000	35,000	141,600	172,400	121,600	137,200
40		% Increase/(Decrease) from Prior Year	189%	89%	374%			-9%		25%		-18%	22%	-29%	13%

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1	CITY OF ISLE OF PALMS <b>MUNICIPAL ACCOMMODATIONS TAX FUND</b>	
	NOTES	
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5	MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES	
6	ACCOM. FEE REVENUE	FY26 budget based on 98% of most recent 12 month actual collections. Increased to match trend and Airbnb settlement inclusion. Long-term forecast assumes 2% an
7	COUNTY ACC. FEE REVENUE	FY26 budget based on 95% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
8	GRANT INCOME	
9	SALE OF ASSETS	
10	INTEREST INCOME	FY26 interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced in FY27.
11	SBITA FINANCING	Software Subscriptions GASB 96
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13		
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15	GENERAL GOVERNMENT	
16	DEBT SERVICE - PRINCIPAL	FY26 includes Rentalscape STR compliance software (\$50.8k) SBITA as defined in GASB 96. FY28+ includes 50% debt service on City Hall renovation/construction GO bond \$4M.
17	DEBT SERVICE - INTEREST	FY26 includes Rentalscape STR compliance software (\$14.7k) SBITA as defined in GASB 96. FY28+ includes 50% debt service on City Hall renovation/construction GO bond \$4M.
18	BANK SERVICE CHARGES	
19	ELECTRIC AND GAS	Lights for City's Welcome Sign
20	IT EQUIP, SOFTWARE & SVCS	Moved Rentalscape STR compliance software (\$68k) to SBITA as defined in GASB 96.
21	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 refinish approx. 7 street print crosswalks (\$42k)
23	STREET SIGNS	Parking management outsourced. 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	(\$24k) contract for holiday decorations including installation of Front Beach lights and holiday tree, all bulbs and supplies and storage. Added \$8K for mounting wreaths. Provision for lighting oak trees at end of the IOP Connector (\$5k), US flags (\$3k).
27	CAPITAL OUTLAY	City Hall
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31	POLICE	
32	TELEPHONE/CABLE	Comcast service for IOP Connector camera and Marina pier feed. Increased modem speed for pier cameras.
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 1 Deputy assistance. Includes additional support cost shared with IOP County Park. Replaced with 2 BSOs.
37	CONSTRUCTION IN PROGRESS	
38	CAPITAL OUTLAY	FY26 includes 1 SUV repl (\$64k) and 16 Computers @ \$2,500 to replace windows 10 PCs 16 units (\$40K). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan.
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	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND													
			ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
2	GL Number	Description													
3															
41															
42		FIRE													
43	30-4520.5009	DEBT SERVICE - PRINCIPAL	81,449	82,752	84,076	84,076	84,076	84,076	-	85,421	1,345	86,788	88,177	213,083	219,765
44	30-4520.5011	DEBT SERVICE - INTEREST	12,508	11,205	9,881	9,881	9,881	9,881	-	8,536	(1,345)	7,169	5,780	68,119	61,437
45	30-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	2,807	-	-	-	-	-	-	-	-	-	-	-	-
46	30-4520.5026	MAINT & SERVICE CONTRACTS	-	525	-	-	-	-	-	-	-	-	-	-	-
47	30-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-
48	30-4520.5085	CAPITAL OUTLAY	86,730	172,284	183,000	3,717	165,919	183,000	-	161,667	(21,333)	25,200	76,400	35,000	87,200
49		SUBTOTAL FIRE	183,494	266,766	276,957	97,674	259,876	276,957	-	255,624	(21,333)	119,157	170,357	316,202	368,402
50		% Increase/(Decrease) from Prior Year	-32%	45%	3%					-8%		-53%	43%	86%	17%
52		PUBLIC WORKS													
53	30-4620.5026	MAINT & SERVICE CONTRACTS	12,966	13,226	44,000	1,908	6,615	34,000	(10,000)	47,500	3,500	47,500	47,500	47,500	47,500
54	30-4620.5054	STREET SIGNS	2,562	2,805	1,500	3,446	4,994	1,500	-	1,500	-	1,500	1,500	1,500	1,500
55	30-4620.5063	RENT AND LEASES	-	-	-	-	(4,406)	-	-	-	-	-	-	-	-
56	30-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
57	30-4620.5067	CONTRACTED SERVICES	8,000	-	-	-	-	-	-	-	-	-	-	-	-
58	30-4620.5079	MISC. & CONTINGENCY EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
59	30-4620.5084	CONSTRUCTION IN PROGRESS	121,095	18,560	-	-	-	-	-	-	-	-	-	-	-
60	30-4620.5085	CAPITAL OUTLAY	23,530	-	110,000	-	-	110,000	-	151,000	41,000	39,400	19,400	86,000	114,000
61	30-4620.5086	DRAINAGE	74,000	870	195,804	58,356	43,516	195,804	-	198,668	2,864	448,668	448,668	448,668	448,668
62		SUBTOTAL PUBLIC WORKS	242,153	35,461	351,304	63,710	50,720	341,304	(10,000)	398,668	47,364	537,068	517,068	583,668	611,668
63		% Increase/(Decrease) from Prior Year	-55%	-85%	-35%			-3%		13%		35%	-4%	13%	5%
64									-						
65		RECREATION							-						
66	30-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	9,000	-	-	8,837	(163)	-	(9,000)	-	-	-	-
67	30-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-
68	30-4820.5085	CAPITAL OUTLAY	50,000	102,573	164,333	41,316	88,889	164,333	-	53,000	(111,333)	27,800	35,000	19,500	4,000
69		SUBTOTAL RECREATION	50,000	102,573	173,333	41,316	88,889	173,170	(163)	53,000	(120,333)	27,800	35,000	19,500	4,000
70		% Increase/(Decrease) from Prior Year										-48%	26%	-44%	-79%
71									-						
72		FRONT BEACH AND PARKING MANAGEMENT							-						
73	30-5620.5009	DEBT SERVICE - PRINCIPAL	-	14,691	-	-	-	-	-	-	-	-	-	-	-
74	30-5620.5010	PRINT AND OFFICE SUPPLIES	8,909	11,286	-	1,629	2,763	2,565	2,565	1,700	1,700	1,700	1,700	1,700	1,700
75	30-5620.5011	DEBT SERVICE - PRINCIPAL	-	2,465	-	-	-	-	-	-	-	-	-	-	-
76	30-5620.5013	BANK SERVICE CHARGES	69,192	49,216	-	-	865	-	-	-	-	-	-	-	-
77	30-5620.5020	ELECTRIC AND GAS	41,633	42,445	42,000	17,550	38,914	42,803	803	42,000	-	42,000	42,000	42,000	42,000
78	30-5620.5021	TELEPHONE/CABLE	2,580	1,445	2,000	721	1,448	2,000	-	2,000	-	2,000	2,000	2,000	2,000
79	30-5620.5022	WATER AND SEWER	3,487	2,579	3,500	2,422	3,456	3,444	(56)	3,500	-	3,500	3,500	3,500	3,500

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1	CITY OF ISLE OF PALMS <b>MUNICIPAL ACCOMMODATIONS TAX FUND</b>	
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42	<b>FIRE</b>	
43	DEBT SERVICE - PRINCIPAL	Debt service for Fire engine (\$85.4K). FY29+includes new purchase for Pumper Truck.
44	DEBT SERVICE - INTEREST	Debt service for Fire engine (\$8.5K). FY29+includes new purchase for Pumper Truck.
45	NON-CAPITAL TOOLS & EQUIPMENT	
46	MAINT & SERVICE CONTRACTS	
47	CONSTRUCTION IN PROGRESS	
48	CAPITAL OUTLAY	FY26 includes 1/3 of High Water Vehicle (\$121,667), 1/3 High Water Equipment (\$10K), Sea Doo (\$18K) and PPV Fans (\$12K). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
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52	<b>PUBLIC WORKS</b>	
53	MAINT & SERVICE CONTRACTS	Charleston Co solid waste disposal fees on Front Beach compactor and beach trash dumpsters (\$9,000), right of way maintenance including Island wide trash clean up (\$19,500), beach path maint (\$2,500), and wayfinding sign maint (\$1,500), city owned road patch as needed (\$15K).
54	STREET SIGNS	
55	RENT AND LEASES	
56	PROFESSIONAL SERVICES	
57	CONTRACTED SERVICES	
58	MISCELLANEOUS	
59	CONSTRUCTION IN PROGRESS	Drainage Phase 4
60	CAPITAL OUTLAY	FY26 includes 100% of City's cost for undergrounding elec lines (\$131k) and 4-in Water Pumps (\$20K). 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)
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65	<b>RECREATION</b>	
66	NON-CAPITAL TOOLS & EQUIPMENT	
67	MAINT & SERVICE CONTRACTS	
68	CAPITAL OUTLAY	FY26 includes soccer goals (\$8K) and 24% cost of reconstruct 2 tennis courts (\$45K). Forecast period annual amts = 20% of 10 Yr Cap Plan totals
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72	<b>FRONT BEACH AND PARKING MANAGEMENT</b>	
73	PROFESSIONAL SERVICES	-
74	PRINT AND OFFICE SUPPLIES	Municipal PCI parking management outsourced. FY26 -Hurricane re-entry stickers
75	PROFESSIONAL SERVICES	-
76	BANK SERVICE CHARGES	Municipal PCI parking management outsourced
77	ELECTRIC AND GAS	Landscape lighting in Front Beach area
78	TELEPHONE/CABLE	Internet service for Code enforcement tablets (\$2,000).
79	WATER AND SEWER	Irrigation

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1	DRAFT 1	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND													
2			ACTUAL	ACTUAL	BUDGET	YTD As Of	Jan-Dec	FORECAST	INCREASE/	BUDGET	INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST
3			FY23	FY24	FY25	12/31/24	2024 12	FY25	(DECR) FROM	FY26	(DECREASE)	FY27	FY28	FY29	FY30
4						(6 MOS)	Months		FY25 BUDGET		FROM FY25				
5											BUDGET				
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1	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND	
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	IT EQUIP, SOFTWARE & SVCS	NetCertPro mgt of City-wide traffic camera system, incl maint and add 'l cameras at Marina, Breach Inlet and JCLong & Ocean (8k). Forecast based on Veris Maturity Analysis schedule for T2 System SBITA as defined in GASB 96.
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81	NON-CAPITAL TOOLS & EQUIPMENT	Provision for surveillance camera replacements if needed (\$3k).
82	MAINT & SERVICE CONTRACTS	Sidewalks (\$5k) parking lot (\$10k), irrig (\$2.5k), lighting (\$2.5k), benches/cans (\$2k), road patch (\$5k), surveille camera maint (\$1.5k).
83	MACHINE/EQUIPMENT REPAIR	18 Kiosks repair and maintenance managed and maintained by PCI.
84	UNIFORMS	BSO uniforms
85	STREET SIGNS	Replace Front Beach parking signs as needed.
86	INSURANCE	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area
87	PROFESSIONAL SERVICES	Municipal PCI parking management outsourced
88	CONTRACTED SERVICES	Beach recycling collection per contract
89	MISCELLANEOUS	Provision for unanticipated costs.
90	CAPITAL OUTLAY	T2 System SBITA as defined in GASB 96. FY24 forecast based on Veris Maturity Analysis Schedule
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99	TRANSFERS	
100	OPERATING TRANSFERS IN	
	OPERATING TRANSFERS OUT	Includes transfers to General Fund for 3 firefighters (\$325k), 3 police officers (\$321.1k) and 50% of Pub Works fuel (\$45k) & temp labor (\$124k) and 1 CDL Driver (\$92.2k). FY26 incls transfers to Marina fund of \$50k for Marina green space, \$75K for Marina Maint and \$75k resurface City's portion of reconfigure parking lot. In FY27, \$225k for 50% of bulkhead recoating if necessary. \$1M Transfer to Beach Preservation.
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1	DRAFT 1	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND													
			ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
2	GL Number	Description													
3															
4															
5		HOSPITALITY TAX FUND REVENUES							-		-				
6	35-3450.4108	HOSPITALITY TAX	1,354,621	1,504,549	1,310,168	680,726	1,499,893	1,478,799	168,631	1,404,859	94,692	1,432,956	1,461,615	1,490,848	1,520,665
7	35-3500.4504	SALE OF ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-
8	35-3500.4505	INTEREST INCOME	56,546	87,478	85,784	43,836	86,549	75,955	(9,829)	60,764	(25,020)	53,243	53,243	53,243	53,243
9	35-3860.5805	MUNICIPAL LEASE PROCEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-
10		TOTAL REVENUES (NO TRANSFERS)	1,411,167	1,592,028	1,395,952	724,562	1,586,443	1,554,754	158,802	1,465,623	69,671	1,486,199	1,514,858	1,544,091	1,573,908
11		% Increase/(Decrease) from Prior Year	-11%	13%	-12%			11%		5%		1%	2%	2%	2%
12									-						
13		GENERAL GOVERNMENT													
14	35-4120.5009	DEBT SERVICE - PRINCIPAL	144,000	150,000	159,000	159,000	159,000	159,000	-	222,527	63,527	137,141	142,627	148,332	154,265
15	35-4120.5011	DEBT SERVICE - INTEREST	11,618	8,911	6,091	6,091	6,091	6,091	-	15,902	9,811	26,837	21,351	15,646	9,708
16		SUBTOTAL GENERAL GOVT	155,618	158,911	165,091	165,091	165,091	165,091	-	238,429	73,338	163,978	163,978	163,978	163,973
17		% Increase/(Decrease) from Prior Year	4%	2%	11%					44%		-31%			
18															
19		POLICE													
20	35-4420.5009	DEBT SERVICE - PRINCIPAL	37,219	38,447	39,715	39,715	39,715	39,715	-	41,025	1,310	42,385	43,783	45,227	46,719
21	35-4420.5011	DEBT SERVICE - INTEREST	12,627	11,399	10,131	10,131	10,131	10,131	-	8,821	(1,310)	7,468	6,070	4,625	3,133
22	35-4420.5024	IT EQUP, SOFTWARE & SVCS	38,126	1,640	15,000	545	(9,912)	15,000	-	15,000	-	15,000	15,000	15,000	15,000
23	35-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	598	1,021	2,000	171	171	1,200	(800)	2,000	-	2,000	2,000	2,000	2,000
24	35-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
25	35-4420.5085	CAPITAL OUTLAY	17,491	67,090	88,500	82,704	100,888	88,500	-	67,000	(21,500)	36,300	51,700	26,300	34,100
26		SUBTOTAL POLICE	106,061	119,597	155,346	133,266	140,993	154,546	(800)	133,846	(21,500)	103,153	118,553	93,152	100,953
27		% Increase/(Decrease) from Prior Year	-78%	13%	-68%			-1%		-14%		-23%	15%	-21%	8%
28															
29		FIRE													
30	35-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	25,023	42,015	71,500	17,215	6,054	71,500	-	62,100	(9,400)	62,100	62,100	62,100	62,100
31	35-4520.5085	CAPITAL OUTLAY	133,859	178,064	126,000	35,880	190,704	126,000	-	157,667	31,667	12,600	38,200	17,500	43,600
32		SUBTOTAL FIRE	158,882	220,078	197,500	53,095	196,758	197,500	-	219,767	22,267	74,700	100,300	79,600	105,700
33		% Increase/(Decrease) from Prior Year	191%	39%	262%					11%		-66%	34%	-21%	33%
34															
35		PUBLIC WORKS													
36	35-4620.5026	MAINT & SERVICE CONTRACTS	145,408	163,789	233,800	72,581	160,056	193,380	(40,420)	233,800	-	233,800	233,800	233,800	233,800
37	35-4620.5067	CONTRACTED SERVICES	92,705	163,243	92,000	186,276	263,059	362,590	270,590	178,400	86,400	138,800	138,800	138,800	138,800
38	35-4620.5085	CAPITAL OUTLAY	123,891	73,046	38,000	-	-	38,000	-	68,000	30,000	19,700	9,700	43,000	57,000

	Z	AA
1	CITY OF ISLE OF PALMS <b>HOSPITALITY TAX FUND</b>	
	NOTES	
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5	<b>HOSPITALITY TAX FUND REVENUES</b>	
6	HOSPITALITY TAX	FY26 budget based on 95% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
7	SALE OF ASSETS	
8	INTEREST INCOME	
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13	<b>GENERAL GOVERNMENT</b>	
14	DEBT SERVICE - PRINCIPAL	60% of Debt service on Fire Station 2 GO bond (\$165K). Maturity date is 1/1/26. FY27+includes FY26 purchase PW rear loader (\$59K) and FY27 PW side Loader.
15	DEBT SERVICE - INTEREST	60% of Debt service on Fire Station 2 GO bond (\$3.1K). Maturity date is 1/1/26. FY27+includes FY26 purchase PW rear loader (\$12.8K) and FY27 PW side Loader.
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19	<b>POLICE</b>	
20	DEBT SERVICE - PRINCIPAL	Debt service on Axon body worn and In-car camera system, SBITA as defined in GABD 96.
21	DEBT SERVICE - INTEREST	Debt service on Axon body worn and In-car camera system, SBITA as defined in GABD 96.
22	IT EQUIP, SOFTWARE & SVCS	Police Use-of-Force and De-escalation training software maintenance and repairs as needed (\$3K) & radios (in-car & walkies flash upgrade)(\$12K)
23	NON-CAPITAL TOOLS & EQUIPMENT	Body camera equipment replacements as needed
24	PROFESSIONAL SERVICES	
25	CAPITAL OUTLAY	FY26 Patrol Pickup Truck (\$67k). Forecast periods = 10% of the annual Police Dept capital needs per the 10-yr plan.
26		
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29	<b>FIRE</b>	
30	NON-CAPITAL TOOLS & EQUIPMENT	Annual provision for bunker gear \$53,100- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employees. Provision for hose & appliances \$9,000 to cover requirements for automatic aid.
31	CAPITAL OUTLAY	FY26 includes 1/3 of High Water Vehicle (\$121,667), 1/3 High Water Equipment (\$10K), and ATV (\$26K). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
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35	<b>PUBLIC WORKS</b>	
36	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 by the Asst Public Works Director. Incl's right-of-way maintenance 21st-41st. FY26 includes (\$40K) for Rec Dept landscaping assistance.
37	CONTRACTED SERVICES	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd (\$16K)) + Trident Waste & Recycling commercial dumpster service for 6 months (\$114K) in FY26 and Condo Only for 6 months at \$6.4K a month (\$38.4). Commercial businesses to incur cost of service in November. Includes CARTA shuttle contribution (\$10K). FY27+ includes cost of Trident Waste & Recycling for condos only.
38	CAPITAL OUTLAY	FY26 includes replacement Flatbed Dump Truck (\$68k) . Forecast periods = 10% of Pub Wks 10 Year Cap Plan totals for non-drainage related capital expenses.

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND													
			ACTUAL	ACTUAL	BUDGET	YTD As Of	Jan-Dec 2024	FORECAST	INCREASE/	BUDGET	INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST
			FY23	FY24	FY25	12/31/24	12 Months	FY25	(DECR)	FY26	(DECREASE)	FY27	FY28	FY29	FY30
						(6 MOS)			FROM FY25		FROM FY25				
									BUDGET		BUDGET				
2	GL Number	Description													
3															
39	35-4620.5086	DRAINAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
40		SUBTOTAL PUBLIC WORKS	362,004	400,078	363,800	258,857	423,114	593,970	230,170	480,200	116,400	392,300	382,300	415,600	429,600
41		% Increase/(Decrease) from Prior Year	52%	11%	53%			63%		32%		-18%	-3%	9%	3%
42															
43		BUILDING													
44	35-4720.5010	PRINT AND OFFICE SUPPLIES	338	87	-	-	33	-	-	-	-	-	-	-	-
45	35-4720.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
46		SUBTOTAL BUILDING	338	87	-	-	33	-	-	-	-	-	-	-	-
47		% Increase/(Decrease) from Prior Year													
48															
49		RECREATION													
50	35-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
51	35-4820.5085	CAPITAL OUTLAY	105,262	10,000	37,500	7,870	17,870	37,500	-	42,000	4,500	13,900	17,500	9,750	2,000
52	35-4830.5092	SPECIAL ACTIVITIES/EVENTS	37,308	43,818	47,500	20,689	43,647	47,500	-	47,500	-	45,500	45,500	45,500	45,500
53		SUBTOTAL RECREATION	142,569	53,818	85,000	28,559	61,517	85,000	-	89,500	4,500	59,400	63,000	55,250	47,500
54		% Increase/(Decrease) from Prior Year	268%	-62%	119%					5%		-34%	6%	-12%	-14%
55															
56		FRONT BEACH AND PARKING MANAGEMENT													
57	35-5620.5026	MAINT & SERVICE CONTRACTS	1,223	-	10,000	-	-	1,000	(9,000)	-	(10,000)	-	-	-	-
58	35-5620.5085	CAPITAL OUTLAY	26,749	14,050	-	-	-	-	-	-	-	10,000	-	-	20,000
59		SUBTOTAL FR BEACH/PKG MGT	27,972	14,050	10,000	-	-	1,000	(9,000)	-	(10,000)	10,000	-	-	20,000
60		% Increase/(Decrease) from Prior Year													
61															
62		TOTAL HOSPITALITY TAX FUND EXPENDITURES	953,445	966,620	976,737	638,868	987,506	1,197,108	220,370	1,161,742	185,005	803,531	828,131	807,580	867,726
63		% Increase/(Decrease) from Prior Year	-1%	1%	1%			23%		19%		-31%	3%	-2%	7%
64															
65		NET INCOME BEFORE TRANSFERS	457,722	625,407	419,215	85,694	598,937	357,647	(61,568)	303,881	(115,334)	682,668	686,727	736,511	706,182
66															
67		TRANSFERS													
68	35-3900.4901	OPERATING TRANSFERS IN	-	258,921	-	-	258,921	-	-	-	-	-	-	-	-
69	35-3900.5901	OPERATING TRANSFERS OUT	(266,214)	(277,728)	(528,642)	-	(277,728)	(528,642)	-	(600,321)	(71,679)	(547,498)	(550,751)	(609,440)	(625,084)
70		NET TRANSFERS IN/(OUT)	(266,214)	(18,807)	(528,642)	-	(18,807)	(528,642)	-	(600,321)	(71,679)	(547,498)	(550,751)	(609,440)	(625,084)
71															
72		NET INCOME AFTER TRANSFERS	191,508	606,600	(109,428)	85,694	580,130	(170,996)	(61,568)	(296,440)	(187,012)	135,170	135,976	127,071	81,098
73															
74		ENDING FUND BALANCE	1,439,651	2,046,250	1,936,823			1,268,655		972,215		1,107,385	1,243,362	1,370,432	1,451,530

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1	CITY OF ISLE OF PALMS <b>HOSPITALITY TAX FUND</b>	
	NOTES	
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39	DRAINAGE	
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42		
43	<b>BUILDING</b>	
44	PRINT AND OFFICE SUPPLIES	
45	BANK SERVICE CHARGES	
46		
47		
48		
49	<b>RECREATION</b>	
50	NON-CAPITAL TOOLS & EQUIPMENT	
51	CAPITAL OUTLAY	FY26 incls Tennis fencing (\$30K) and hallway and lobby lights (\$12k). Forecast period annual amts = 10% of 10 Yr Capital Plan totals. FY28 also includes \$75k to rehab the Breach Inlet boat ramp.
52	SPECIAL ACTIVITIES	Holiday Fest (\$27k), Front Beach Fest (\$16,500) and Sand Sculpting (\$4,000).
53		
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56	<b>FRONT BEACH AND PARKING MANAGEMENT</b>	
57	MAINT & SERVICE CONTRACTS	Maintenance and repairs to parking lot as needed.
58	CAPITAL OUTLAY	Add or replace public art in FY27 (\$10k) and replace parking kiosks for cash payments in FY30 (\$20k)
59		
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62		
63		
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66		
67	<b>TRANSFERS</b>	
68	OPERATING TRANSFERS IN	-
69	OPERATING TRANSFERS OUT	Includes transfers to General Fund for 2 police officers including livability officer (\$239.7k), 2 firefighter and 50% of Fire Inspector (\$274.2k), 1 CDL Driver (\$81.7K).
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72		
73		
74		

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1		CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND												
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
3															
4															
5		STATE ACCOMMODATIONS TAX FUND REVENUES													
6	50-3450.4105	ACCOMMODATIONS TAX-RELATED	2,414,112	2,277,948	2,134,751	969,092	2,333,968	2,376,882	242,131	2,329,344	194,593	2,375,931	2,423,450	2,471,919	2,521,357
7	50-3450.4107	ACCOMMODATIONS TAX-PROMO	1,114,201	1,051,361	986,503	447,273	1,077,216	1,097,022	110,519	1,075,082	88,579	1,096,583	1,118,515	1,140,885	1,163,703
8	50-3450.4111	GRANT INCOME		12,352	376,200	4,184	4,184	279,184	(97,016)	499,800	123,600	-	-	-	-
9	50-3500.4501	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-
10	50-3500.4504	SALE OF ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-
11	50-3500.4505	INTEREST INCOME	130,902	269,127	234,290	123,745	265,889	215,288	(19,002)	166,348	(67,942)	100,348	100,348	100,348	100,348
12		TOTAL REVENUES (NO TRANSFERS)	3,659,215	3,610,788	3,731,744	1,544,295	3,681,257	3,968,376	236,632	4,070,574	338,830	3,572,862	3,642,313	3,713,152	3,785,408
13		% Increase/(Decrease) from Prior Year	10%	-1%	60%			6%		9%		-12%	2%	2%	2%
14															
15		GENERAL GOVERNMENT													
16	50-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
17	50-4120.5022	WATER AND SEWER	938	324	600	195	331	350	(250)	400	(200)	400	400	400	400
18	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	394	6,000	-	-	4,185	(1,815)	6,000	-	6,000	6,000	6,000	6,000
21	50-4120.5077	PROGRAMS/SPONSORSHIPS	108,207	73,578	95,000	69,508	119,812	99,941	4,941	95,000	-	95,000	95,000	95,000	95,000
22	50-4120.5079	MISCELLANEOUS	-	-	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
23	50-4120.5085	CAPITAL OUTLAY	-	-	108,333	2,156	2,156	62,477	(45,856)	-	(108,333)	-	-	-	-
	50-4120.5090	TOURISM PROMOTION EXP	1,105,340	1,021,403	979,259	433,266	1,040,371	1,097,022	117,763	1,056,082	76,823	1,077,583	1,099,515	1,121,885	1,143,703
24															
25		SUBTOTAL GENERAL GOVT	1,214,484	1,095,699	1,190,192	505,125	1,162,670	1,264,975	74,783	1,158,482	(31,710)	1,179,983	1,201,915	1,224,285	1,246,103
26		% Increase/(Decrease) from Prior Year	9%	-10%	56%			6%		-3%		2%	2%	2%	2%
27															
28		POLICE													
29	50-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	12,555	11,718	25,000	19,759	21,975	22,249	(2,751)	25,500	500	7,500	7,500	7,500	7,500
30	50-4420.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-
31	50-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
32	50-4420.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-
33	50-4420.5085	CAPITAL OUTLAY	67,202	47,084	82,921	73,694	80,120	82,921	-	48,000	(34,921)	72,600	103,400	52,600	68,200
34		SUBTOTAL POLICE	79,758	58,802	107,921	93,453	102,095	105,170	(2,751)	73,500	(34,421)	80,100	110,900	60,100	75,700
35		% Increase/(Decrease) from Prior Year	-28%	-26%	-49%			-3%		-32%		9%	38%	-46%	26%
36															
37		FIRE													
38	50-4520.5009	DEBT SERVICE - PRINCIPAL	80,957	82,439	83,947	-	-	83,947	-	85,483	1,536	292,873	303,214	313,955	233,199
39	50-4520.5011	DEBT SERVICE - INTEREST	10,958	9,476	7,967	-	-	7,967	-	6,431	(1,536)	111,117	100,776	90,035	78,876
40	50-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
41	50-4520.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-
42	50-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-
43	50-4520.5085	CAPITAL OUTLAY	44,116	5,570	153,250	24,165	29,735	153,250	-	157,667	4,417	25,200	76,400	35,000	87,200
44		SUBTOTAL FIRE	136,031	97,485	245,165	24,165	29,735	245,165	-	249,581	4,416	429,190	480,390	438,990	399,275
45		% Increase/(Decrease) from Prior Year	-34%	-28%	-40%					2%		72%	12%	-9%	-9%
46															

	Z	AA
1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND	
2	NOTES	
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4		
5	STATE ACCOMMODATIONS TAX FUND REVENUES	
6	ACCOMMODATIONS TAX-RELATED	FY26 budget based on 98% of most recent 12 month actual collections. Increased to match trend and Airbnb settlement inclusion. Long-term forecast assumes 2% annual increase.
7	ACCOMMODATIONS TAX-PROMO	FY26 budget based on 98% of most recent 12 month actual collections. Increased to match trend and Airbnb settlement inclusion. Long-term forecast assumes 2% annual increase.
8	GRANT INCOME	FY26 assumes reimbursable Hazard Mitigation Grant for Waterway total of \$980K split 49% (\$480.2K)to Cap Fund and 51% to State ATax Fund (\$499.8K).
9	MISCELLANEOUS INCOME	
10	SALE OF ASSETS	
11	INTEREST INCOME	
12		
13		
14		
15	GENERAL GOVERNMENT	
16	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	Provision for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (\$45K).
22	MISCELLANEOUS	
23	CAPITAL OUTLAY	
24	TOURISM PROMOTION EXP	Includes State-mandated 30% transfer (\$987,320 less \$34K 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		
28	POLICE	
29	NON-CAPITAL TOOLS & EQUIPMENT	Body armor as needed (\$7.5k). FY26 includes computer servers per VC3.
30	MAINT & SERVICE CONTRACTS	
31	PROFESSIONAL SERVICES	
32		
33	CAPITAL OUTLAY	FY26 incls a ATV (\$22K), Speed Radar & Trailer (\$20K), 1/2 PSB Gate (\$6K). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan
34		
35		
36		
37	FIRE	
38	DEBT SERVICE - PRINCIPAL	Debt service for 75' ladder truck. FY27+ includes new purchase for new Ladder Truck.
39	DEBT SERVICE - INTEREST	Debt service for 75' ladder truck. FY27+ includes new purchase for new Ladder Truck.
40	NON-CAPITAL TOOLS & EQUIPMENT	
41	MAINT & SERVICE CONTRACTS	
42		
43	CAPITAL OUTLAY	FY26 includes 1/3 cost of High Water Vehicle (\$121,667) 1/3 cost of High Water Equipment (\$10) 1/2 cost of Thermal Imaging Camera (\$20K) and 1/2 cost of PSB Gate (\$6K). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
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	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1		CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND												
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
47	PUBLIC WORKS														
48	50-4620.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-
49	50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
50	50-4620.5079	MISCELLANEOUS	3,939	2,798	7,500	-	-	7,500	-	7,500	-	7,500	7,500	7,500	7,500
51	50-4620.5085	CAPITAL OUTLAY	36,500	188,405	570,000	-	-	570,000	-	1,020,000	450,000	39,400	19,400	86,000	114,000
52	SUBTOTAL PUBLIC WORKS		40,439	191,202	577,500	-	-	577,500	-	1,027,500	450,000	46,900	26,900	93,500	121,500
53	% Increase/(Decrease) from Prior Year		390%	373%	1417%					78%		-95%	-43%	248%	30%
54															
55	RECREATION														
57	50-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-
58	50-4820.5085	CAPITAL OUTLAY	112,658	124,622	124,334	-	23,110	124,334	-	65,000	(59,334)	27,800	35,000	19,500	4,000
59	50-4830.5092	SPECIAL ACTIVITIES	6,837	15,163	16,500	7,602	15,266	16,500	-	16,500	-	16,500	16,500	16,500	16,500
60	SUBTOTAL RECREATION		119,495	139,786	140,834	7,602	38,376	140,834	-	81,500	(59,334)	44,300	51,500	36,000	20,500
61	% Increase/(Decrease) from Prior Year		1075%	17%	1104%					-42%		-46%	16%	-30%	-43%
62															
63	FRONT BEACH AND FRONT BEACH RESTROOMS														
64	50-5620.5020	ELECTRIC AND GAS	747	631	750	247	583	750	-	750	-	750	750	750	750
65	50-5620.5022	WATER AND SEWER	12,009	11,922	12,500	7,658	12,555	12,500	-	12,500	-	12,500	12,500	12,500	12,500
66	50-5620.5026	MAINT & SERVICE CONTRACTS	21,013	14,685	45,000	3,476	17,400	40,831	(4,169)	45,000	-	20,000	20,000	20,000	20,000
67	50-5620.5044	CLEANING/SANITARY SUPPLY	8,909	9,210	11,000	4,651	10,300	10,506	(494)	11,000	-	10,000	10,000	10,000	10,000
68	50-5620.5062	INSURANCE	8,921	10,911	13,200	6,726	6,726	10,726	(2,474)	10,941	(2,259)	11,159	11,383	11,610	11,842
69	50-5620.5065	PROFESSIONAL SERVICES	-	80	80	-	-	80	-	80	-	80	80	80	80
70	50-5620.5067	CONTRACTED SERVICES	108,588	108,277	125,000	56,364	109,221	117,110	(7,890)	125,000	-	125,000	125,000	125,000	125,000
73	50-5620.5085	CAPITAL OUTLAY	25,108	-	170,000	-	-	70,000	(100,000)	95,000	(75,000)	170,000	-	-	-
74	SUBTOTAL FR BEACH RESTRMS		185,295	155,717	377,530	79,123	156,784	262,503	(115,027)	300,271	(77,259)	349,489	179,713	179,940	180,172
75	% Increase/(Decrease) from Prior Year		22%	-16%	158%			-30%		-20%		16%	-49%	0%	0%
76															
77	TOTAL STATE ATAX FUND EXPENDITURES		1,775,501	1,738,691	2,639,142	709,469	1,489,660	2,596,147	(42,995)	2,890,833	251,691	2,129,963	2,051,317	2,032,815	2,043,250
78	% Increase/(Decrease) from Prior Year		11%	-2%	67%			-2%		10%		-26%	-4%	-1%	1%
79															
80	NET INCOME BEFORE TRANSFERS		1,883,714	1,872,097	1,092,603	834,826	2,191,598	1,372,229	279,627	1,179,741	87,138	1,442,900	1,590,995	1,680,337	1,742,158
81															
82	TRANSFERS														
83	50-3900.4901	OPERATING TRANSFERS IN			-	-	-	-	-	-	-	-	-	-	-
84	50-3900.5901	OPERATING TRANSFERS OUT	(642,811)	(1,133,147)	(1,450,294)	(27,976)	(1,143,430)	(1,450,294)	-	(1,460,781)	(10,487)	(2,992,968)	(1,404,415)	(1,651,386)	(1,699,665)
85	NET TRANSFERS IN/(OUT)		(642,811)	(1,133,147)	(1,450,294)	(27,976)	(1,143,430)	(1,450,294)	-	(1,460,781)	(10,487)	(2,992,968)	(1,404,415)	(1,651,386)	(1,699,665)
86															
87	NET INCOME AFTER TRANSFERS		1,240,903	738,950	(357,691)	806,850	1,048,168	(78,065)	279,627	(281,040)	76,651	(1,550,068)	186,580	28,951	42,493
88															
89	ENDING FUND BALANCE		4,154,059	4,893,009	3,796,367			4,075,994		3,794,954		2,244,886	2,431,466	2,460,417	2,502,910

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1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND	
2	NOTES	
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47	PUBLIC WORKS	
48	MAINT & SERVICE CONTRACTS	
49	PROFESSIONAL SERVICES	
50	MISCELLANEOUS	Annual provision for beach trash cans.
51	CAPITAL OUTLAY	Includes approx. 51% (\$1,020M) of the Waterway Blvd multi-use path elevation project funded by 51% of FEMA Hazard Mitigation grant (\$499.80K). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
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55	RECREATION	
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58	CAPITAL OUTLAY	FY26 incls \$20K cost of playground equipment /scoreboards when failed and (\$45K of \$190K) cost of reconstruct 2 Tennis courts. Forecast period annual amts = 20% of 10 Yr Cap Plan totals
59	SPECIAL ACTIVITIES	Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,500).
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63	FRONT BEACH AND FRONT BEACH RESTROOMS	
64	ELECTRIC AND GAS	
65	WATER AND SEWER	Includes outside showers
66	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.
67	CLEANING/SANITARY SUPPLY	Supplies for front beach restrooms
68	INSURANCE	General Liability SCMIRF and Flood Wright National
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 payroll expenses (\$30k) is now included in the General Fund, but offset by a Transfer In from the State Atax Fund.
73	CAPITAL OUTLAY	FY26 - 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). Benches for front beach (\$25K) and resurface city owned portion of Ocean Blvd in FY27 (\$100k).
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82	TRANSFERS	
83	OPERATING TRANSFERS IN	
84	OPERATING TRANSFERS OUT	Incls xfers to Gen Fund for Public Relations & Tourism Coordinator (\$41.5), 3 firefighters (\$294.1k), 3 Paramedics (\$331.2k), 2 police officer (\$212.3k), 100% of BSOs and Marina Parking Attendant (\$60k), Police OT (\$20k), Front Beach restroom attendant (\$30k), STR Coordinator (\$78.1K) and Code Enforcement Officer (\$80K). Also includes 75% of annual debt svc on Marina dock bond (\$249.8k), and Beach Run sponsorship (\$3k). FY2 Incls transfers to Marina fund for Marina green space (\$50k). \$225k in FY27 for 50% of bulkhead recoating if necessary. \$1.5M Transfer to Beach Preservation.
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	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1	CITY OF ISLE OF PALMS BEACH MAINTENANCE AND PRESERVATION BUDGET													
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
3															
4	REVENUES - BEACH PRESERVATION FEE FUND (58)														
9	58-3450.4105	BEACH PRESERVATION FEE	1,869,571	1,667,828	1,614,390	947,162	1,752,031	1,721,845	107,455	1,687,408	73,018	1,721,156	1,755,579	1,790,691	1,826,505
10	58-3450.4111	GRANT INCOME	120,000	856,490	500,000	99,700	789,298	500,000	-	-	(500,000)	-	-	-	-
11	58-3500.4505	INTEREST INCOME	273,624	486,294	420,706	238,452	488,827	415,638	(5,068)	280,824	(139,882)	45,000	45,000	45,000	45,000
12	TOTAL REVENUES		2,263,194	3,010,612	2,535,095	1,285,314	3,030,156	2,637,483	102,388	1,968,232	(566,863)	1,766,156	1,800,579	1,835,691	1,871,505
13															
14	EXPENDITURES - BEACH PRESERVATION FEE FUND (58)														
23	58-4120.5026	B MAINT & SERVICE CONTRACTS	-	850	25,000	-	-	25,000	-	25,000	-	25,000	25,000	25,000	25,000
24	58-4120.5065	B PROFESSIONAL SERVICES	102,300	357,462	425,000	1,006,222	304,456	1,271,704	846,704	772,250	347,250	781,000	131,000	106,000	106,000
25	58-4120.5084	CONSTRUCTION IN PROGRESS	3,950	-	-	-	-	-	-	-	-	-	-	-	-
26	58-4120.5085	B CAPITAL OUTLAY	305,048	17,950	765,000	202,471	205,271	765,000	-	285,000	(480,000)	265,000	285,000	265,000	285,000
27	58-4120.5087	B BEACH NOURISHMENT	-	1,878,596	587,500	-	-	362,500	(225,000)	-	(587,500)	16,250,000	-	-	-
28	TOTAL EXPENDITURES		411,298	2,254,858	1,802,500	1,208,693	509,727	2,424,204	621,704	1,082,250	(720,250)	17,321,000	441,000	396,000	416,000
29															
30	NET INCOME BEFORE TRANSFERS		1,851,896	755,754	732,595	76,621	2,520,428	213,279	(519,316)	885,982	153,387	(15,554,844)	1,359,579	1,439,691	1,455,505
31															
39															
40	NET INCOME AFTER TRANSFERS		1,851,896	755,754	732,595	76,621	2,520,428	213,279	(519,316)	885,982	153,387	(8,054,844)	1,359,579	1,439,691	1,455,505
41															
42	ENDING FUND BALANCE		8,345,723	9,101,477	9,078,318			9,314,756		10,200,738		2,145,894	3,505,473	4,945,164	6,400,669

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1	CITY OF ISLE OF PALMS <b>BEACH MAINTENANCE AND PRESERVATION BUDGET</b>	
2	NOTES	
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9	BEACH PRESERVATION FEE	FY26 budget based on 98% of most recent 12 month actual collections. Increased to match trend and Airbnb settlement inclusion. Long-term forecast assumes 2% a
10	-	ADA Beach boardwalks funded by State Grant
11	INTEREST INCOME	FY26 interest income based on 3% annual rate of LGIP investment balance.
12		
13		
14	<b>EXPENDITURES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)</b>	
23	MAINT & SERVICE CONTRACTS	Matching fund provision for dune vegetation planting program
24	PROFESSIONAL SERVICES	Ongoing monitoring of entire shoreline (\$106k), remaining balance for design & permitting related to next large off-shore project (\$91.2K), remaining balance for USACE Breach Inlet Project (\$225k) and Inlet Management (\$350k). In FY27, \$575k for potential beach project management fee of off-shore project. In FY28, updated beach mgt plan (\$25k).
25	CONSTRUCTION IN PROGRESS	Emergency Beach Access Path
26	CAPITAL OUTLAY	\$250k per year to repair/replace/add beach walkovers to include improved handicapped access. Includes Mobi-mat material for beach accesses as needed (\$35k),
27	BEACH NOURISHMENT	FY27 includes construction of large scale project- Breach Inlet (\$9.5M-560,000cy @12.50 = \$7M plus \$2.5M mobilization fee) and WDCA City 45% portion (\$6.750M-1,200,000cy @ 12.50 @ 45% = \$6,750M). City pays 45% for WD sand placement, whichis same % as accommodations fees collected from WD.
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	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET													
			ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
2	GL Number	Description													
3															
4															
5		DISASTER RECOVERY FUND REVENUES													
6	60-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-
7	60-3500.4501	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-
8	60-3500.4505	INTEREST INCOME	119,841	167,266	149,308	84,192	166,581	127,219	(22,089)	105,053	(44,255)	105,053	105,053	105,053	105,053
9	TOTAL REVENUES		119,841	167,266	149,308	84,192	166,581	127,219	(22,089)	105,053	(44,255)	105,053	105,053	105,053	105,053
10	% Increase/(Decrease) from Prior Year		143%	40%	791%			-15%		-30%					
11															
12		DISASTER RECOVERY FUND EXPENDITURES													
13	60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
14	60-4120.5045	STORM PREPARATION/CLEANUP	111,854	1,510	10,000	38,682	39,287	38,682	28,682	10,000	-	10,000	10,000	10,000	10,000
15	60-4120.5058	HURRICANE BUILDING COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-
16	60-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
17	60-4120.5079	MISCELLANEOUS	-	54	3,000	-	-	3,000	-	3,000	-	3,000	3,000	3,000	3,000
18	TOTAL EXPENDITURES		111,854	1,564	13,000	38,682	39,287	41,682	28,682	13,000	-	13,000	13,000	13,000	13,000
19	% Increase/(Decrease) from Prior Year		#DIV/0!	-99%				221%							
20															
21	60-3900.4901	OPERATING TRANSFERS IN	103,022	73,683	-	-	73,683	-	-	-	-	-	-	-	-
22															
23	DISASTER RECOVERY NET INCOME AFTER TRANSFERS														
24	NET OF REVENUES & EXPENDITURES		111,009	239,385	136,308	45,510	200,977	85,537	(50,771)	92,053	(44,255)	92,053	92,053	92,053	92,053
25															
26	ENDING FUND BALANCE		3,166,744	3,406,129	3,303,052			3,252,281		3,344,334		3,436,387	3,528,440	3,620,492	3,712,545
27															
30															
31		FIRE DEPARTMENT 1% REVENUES													
32	40-3450.4120	VFD 1% REBATE	208,310	227,860	218,688	283,493	283,493	283,493	64,805	283,493	64,805	283,000	283,000	283,000	283,000
33	40-3500.4505	INTEREST INCOME	529	775	680	379	766	662	(18)	578	(102)	578	578	578	578
34	TOTAL FIRE DEPT 1% REVENUES		208,839	228,635	219,368	283,872	284,259	284,155	64,787	284,071	64,703	283,578	283,578	283,578	283,578
35	% Increase/(Decrease) from Prior Year		28%	9%	40%			30%		29%		0%			
36															
37		FIRE DEPARTMENT 1% EXPENDITURES													
38	40-4520.5013	BANK SERVICE CHARGES	63	48	70	24	48	70	-	50	(20)	50	50	50	50
39	40-4520.5014	MEMBERSHIP AND DUES	-	-	-	6,867	6,867	6,867	6,867	7,000	7,000	7,000	7,000	7,000	7,000
40	40-4520.5021	TELEPHONE/CABLE	5,680	4,228	6,100	2,404	4,173	4,300	(1,800)	4,700	(1,400)	4,700	4,700	4,700	4,700
41	40-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
42	40-4520.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-	-	-
43	40-4520.5062	INSURANCE	188,600	218,050	211,200	261,457	273,709	264,160	52,960	269,443	58,243	269,443	269,443	269,443	269,443
44	40-4520.5079	MISCELLANEOUS	3,240	1,891	2,000	50	138	2,000	-	2,000	-	2,000	2,000	2,000	2,000
45	TOTAL FIRE DEPT 1% EXPENDITURES		197,584	224,217	219,370	270,802	284,936	277,397	58,027	283,193	63,823	283,193	283,193	283,193	283,193
46	% Increase/(Decrease) from Prior Year		16%	13%	41%			26%		29%					
47															
48	FIRE DEPT 1% NET INCOME		11,256	4,418	(2)	13,070	(676)	6,758	6,760	878	880	385	385	385	385
49															
50	ENDING FUND BALANCE		31,322	35,740	31,320			38,080		38,957		39,342	39,726	40,111	40,496

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1	CITY OF ISLE OF PALMS <b>ALL OTHER FUNDS BUDGET</b>	
	NOTES	
2		
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5	<b>DISASTER RECOVERY FUND REVENUES</b>	
6	GRANT INCOME	
7	MISCELLANEOUS	
8	INTEREST INCOME	FY26 interest income based on 3% annual rate of LGIP investment balance.
9		
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11		
12	<b>DISASTER RECOVERY FUND EXPENDITURES</b>	
13	BANK SERVICE CHARGES	
14	STORM PREPARATION/CLEANUP	Only if needed
15	HURRICANE BUILDING COSTS	
16	PROFESSIONAL SERVICES	
17	MISCELLANEOUS	\$3k annually for costs related to annual Hurricane Expo community event
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31	<b>FIRE DEPARTMENT 1% REVENUES</b>	
32	VFD 1% REBATE	
33	INTEREST INCOME	FY26 interest income based on 3% annual rate of LGIP investment balance.
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37	<b>FIRE DEPARTMENT 1% EXPENDITURES</b>	
38	BANK SERVICE CHARGES	
39	MEMBERSHIP AND DUES	
40	TELEPHONE/CABLE	
41	NON-CAPITAL TOOLS & EQUIPMENT	
42	UNIFORMS	
43	INSURANCE	
44	MISCELLANEOUS	
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	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET													
			ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
2	GL Number	Description													
75															
76	VICTIMS FUND REVENUES														
77	64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	14,867	15,063	13,856	6,885	16,375	15,419	1,563	14,000	144	14,000	14,000	14,000	14,000
78	64-3500.4505	INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-
79	TOTAL VICTIMS FUND REVENUES		14,867	15,063	13,856	6,885	16,375	15,419	1,563	14,000	144	14,000	14,000	14,000	14,000
80	% Increase/(Decrease) from Prior Year		27%	1%	27%			11%		1%					
82	VICTIMS FUND EXPENDITURES														
83	64-4420.5010	PRINT AND OFFICE SUPPLIES	91	-	500	-	-	500	-	500	-	500	500	500	500
84	64-4420.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
85	64-4420.5014	MEMBERSHIP AND DUES	60	-	100	-	-	100	-	100	-	100	100	100	100
86	64-4420.5021	TELEPHONE/CABLE	-	-	2,600	-	-	-	(2,600)	1,500	(1,100)	1,500	1,500	1,500	1,500
87	64-4420.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-	-	-
88	64-4420.5064	EMPLOYEE TRAINING	621	612	1,500	-	462	700	(800)	1,500	-	1,500	1,500	1,500	1,500
89	64-4420.5079	MISCELLANEOUS	7,524	10,275	2,000	9,611	9,611	9,611	7,611	3,000	1,000	3,000	3,000	3,000	3,000
90	TOTAL VICTIMS FUND EXPENDITURES		8,296	10,886	6,700	9,611	10,073	10,911	4,211	6,600	(100)	6,600	6,600	6,600	6,600
91	% Increase/(Decrease) from Prior Year		-44%	31%	370%			63%		-1%					
93	VICTIMS FUND NET INCOME BEFORE TRANSFERS		6,571	4,177	7,156	(2,726)	6,303	4,508	(2,648)	7,400	244	7,400	7,400	7,400	7,400
95	60-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-
96	64-3900.5901	OPERATING TRANSFERS OUT	(3,510)	(4,750)	(3,000)	-	(4,750)	(3,000)	-	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)
98	VICTIMS NET INC AFTER TRANSFERS		3,060	(574)	4,156	(2,726)	1,552	1,508	(2,648)	4,400	244	4,400	4,400	4,400	4,400
100	ENDING FUND BALANCE		35,184	34,610	39,339			36,692		41,092		45,492	49,892	54,292	58,692
123	RECREATION BUILDING FUND REVENUES														
124	68-3500.4501	MISCELLANEOUS REVENUE	18,602	16,946	18,750	11,087	14,287	18,750	-	17,000	(1,750)	17,000	17,000	17,000	17,000
125	68-3500.4505	INTEREST	3,915	6,142	2,994	2,977	6,059	5,238	2,244	3,499	505	500	500	500	500
126	TOTAL RECREATION FUND REVENUES		22,517	23,088	21,744	14,064	20,347	23,988	2,244	20,499	(1,245)	17,500	17,500	17,500	17,500
127	% Increase/(Decrease) from Prior Year		28%	3%	206%			10%		-6%		-15%			
129	RECREATION BUILDING FUND EXPENDITURES														
130	68-4820.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
131	68-4820.5026	MAINT & SERVICE CONTRACTS	-	1,600	2,000	-	520	2,000	-	1,600	(400)	1,600	1,600	1,600	1,600
132	68-4820.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
133	68-4820.5085	CAPITAL OUTLAY	-	-	127,000	-	-	-	(127,000)	100,000	(27,000)	-	-	-	-
134	68-4830.5092	SPECIAL ACTIVITIES	11,343	10,951	15,000	4,164	11,647	15,000	-	15,000	-	15,000	15,000	15,000	15,000
135	TOTAL RECREATION FUND EXPENDITURES		11,343	12,551	144,000	4,164	12,167	17,000	(127,000)	116,600	(27,400)	16,600	16,600	16,600	16,600
136	% Increase/(Decrease) from Prior Year		-4%	11%	3486%			-88%		-19%		-86%			
138	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
140	REC BUILDING FUND NET INCOME		14,174	13,537	(119,256)	9,901	11,179	9,988	129,244	(93,101)	26,155	3,900	3,900	3,900	3,900
142	ENDING FUND BALANCE		113,242	126,779	(6,014)			123,230		30,129		34,029	37,929	41,829	45,729

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1	CITY OF ISLE OF PALMS <b>ALL OTHER FUNDS BUDGET</b>	
	NOTES	
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76	<b>VICTIMS FUND REVENUES</b>	
77	COURT ASSESSMENTS FOR VICTIMS	-
78	INTEREST	
79		
80		
81		
82	<b>VICTIMS FUND EXPENDITURES</b>	
83	PRINT AND OFFICE SUPPLIES	
84	BANK SERVICE CHARGES	
85	MEMBERSHIP AND DUES	
86	TELEPHONE/CABLE	
87	UNIFORMS	
88	EMPLOYEE TRAINING	
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96	OPERATING TRANSFERS OUT	Transfers out to General Fund to support payroll costs of part-time victims advocate in the Police Dept
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123	<b>RECREATION BUILDING FUND REVENUES</b>	
124	MISCELLANEOUS REVENUE	Includes \$15k for Beach Run registration fees. Engraved bricks 40 @ \$50.00 each.
125	INTEREST	FY26 interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced in FY27.
126		
127		
128		
129	<b>RECREATION BUILDING FUND EXPENDITURES</b>	
130	BANK SERVICE CHARGES	
131	MAINT & SERVICE CONTRACTS	Expense related to engraving pavers at Rec Dept. Budget 40 bricks at \$40 each
132	PROFESSIONAL SERVICES	
133	CAPITAL OUTLAY	52% (\$100k) cost to reconstruct 2 Tennis Courts total of \$190K.
134	SPECIAL ACTIVITIES	Expenses related to IOP Beach Run
135		
136		
137		
138	OPERATING TRANSFERS IN	Transfer in from State Atax fund to sponsor IOP Beach Run
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140		
141		
142		

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1		CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET												
			ACTUAL	ACTUAL	BUDGET FY25	YTD As Of	Jan-Dec 2024	FORECAST	INCREASE/	BUDGET	INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST
2	GL Number	Description	FY23	FY24		12/31/24	12	FY25	(DECR) FROM	FY26	(DECREASE)	FY27	FY28	FY29	FY30
						(6 MOS)	Months		FY25 BUDGET		FROM FY25				
4															
5	MARINA REVENUES														
6	90-3450.4111	GRANT INCOME	81,082	683,357	-	-	683,357	-	-	1,500,000	1,500,000	-	-	-	-
7	90-3500.4501	MISCELLANEOUS INCOME	38,264	-	-	-	-	-	-	-	-	-	-	-	-
8	90-3500.4505	INTEREST INCOME	33,740	98,405	85,279	66,440	116,384	106,073	20,794	71,635	(13,644)	26,635	26,635	26,635	26,635
9	90-3600.4610	MARINA STORE LEASE INCOME	60,685	60,685	100,640	63,805	78,224	60,685	(39,955)	62,809	(37,831)	64,065	65,346	66,653	67,986
10	90-3600.4620	MARINA OPERATIONS LEASE INCOME	143,617	143,617	239,243	212,469	213,809	143,617	(95,626)	148,644	(90,599)	151,616	154,649	157,742	160,897
11	90-3600.4630	MARINA RESTAURANT LEASE INCOME	93,410	93,410	145,000	220,842	156,478	95,410	(49,590)	98,749	(46,251)	100,724	102,739	104,794	106,889
12	90-3600.4645	MARINA STORE VARIABLE LEASE INCOME	6,349	6,899	-	-	6,899	15,985	15,985	7,000	7,000	7,350	7,718	8,103	8,509
13	90-3600.4655	MARINA OPERATIONS VARIABLE LEASE IN	8,568	21,426	-	-	21,426	83,443	83,443	15,000	15,000	15,750	16,538	17,364	18,233
14	90-3600.4660	MARINA PUBLIC DOCK INCOME	19,065	-	-	-	-	-	-	-	-	-	-	-	-
15	90-3600.4665	MARINA RESTARUANT VARIABLE LEASE IN	-	125,513	-	-	125,513	269,630	269,630	50,000	50,000	15,750	16,538	17,364	18,233
16	90-3600.4670	MARINA STORE LEASE INTEREST	44,418	43,016	-	-	43,016	41,785	41,785	40,456	40,456	39,050	37,582	36,049	34,649
17	90-3600.4680	MARINA OPERATIONS LEASE INTEREST	105,322	102,013	-	-	102,013	100,285	100,285	97,095	97,095	93,721	90,197	86,517	83,157
18	90-3600.4690	MARINA RESTAURANT LEASE INTEREST	71,408	69,362	-	-	69,362	66,857	66,857	64,730	64,730	62,481	60,131	57,678	55,438
19		TOTAL REVENUES	705,929	1,447,703	570,162	563,557	1,616,481	983,770	413,608	2,156,119	1,585,957	577,143	578,072	578,899	580,624
20		% Increase/(Decrease) from Prior Year	35%	105%	-61%			73%		278%		-73%	0%	0%	0%
21															
22	MARINA GENERAL & ADMINISTRATIVE														
23	90-6120.5011	DEBT SERVICE - INTEREST	79,526	74,034	69,854	34,928	71,248	69,854	-	64,152	(5,702)	58,342	52,402	46,332	40,133
25	90-6120.5022	WATER AND SEWER	363	433	1,000	309	530	1,000	-	1,000	-	1,000	1,000	1,000	1,000
26	90-6120.5026	MAINT & SERVICE CONTRACTS	10,027	4,827	50,000	4,170	8,997	10,000	(40,000)	1,575,000	1,525,000	75,000	75,000	75,000	75,000
28	90-6120.5065	PROFESSIONAL SERVICES	60,501	29,213	82,000	13,089	23,137	68,335	(13,665)	32,000	(50,000)	32,000	32,000	32,000	32,000
29	90-6120.5079	MISCELLANEOUS	7,967	6,120	7,200	-	-	7,200	-	7,200	-	7,200	7,200	7,200	7,200
30		SUBTOTAL	158,384	114,626	210,054	52,495	103,911	156,389	(53,665)	1,679,352	1,469,298	173,542	167,602	161,532	155,333
31		% Increase/(Decrease) from Prior Year	-41%	-28%	83%			-26%		699%		-90%	-3%	-4%	-4%
32															
33	MARINA STORE														
34	90-6220.5022	WATER AND SEWER	320	360	360	360	360	360	-	360	-	360	360	360	360
36	90-6220.5030	DEPRECIATION	7,180	7,180	7,610	3,590	7,144	7,610	-	7,610	-	7,610	7,610	7,610	7,610
37	90-6220.5062	INSURANCE	-	518	600	-	-	600	-	600	-	600	600	600	600
38	90-6220.5065	PROFESSIONAL SERVICES	100	80	500	-	-	500	-	500	-	500	500	500	500
40		SUBTOTAL	7,600	8,137	9,070	3,950	7,504	9,070	-	9,070	-	9,070	9,070	9,070	9,070
41		% Increase/(Decrease) from Prior Year	-12%	7%	11%										
42															
43	MARINA OPERATIONS														
44	90-6420.5026	MAINT & SERVICE CONTRACTS	2,415	-	-	-	-	-	-	-	-	450,000	-	-	-
45	90-6420.5030	DEPRECIATION	310,840	310,805	315,000	155,420	311,979	315,000	-	315,000	-	315,000	315,000	315,000	315,000
46	90-6420.5061	ADVERTISING	500	-	5,000	-	-	2,500	(2,500)	5,000	-	5,000	5,000	5,000	5,000
47	90-6420.5062	INSURANCE	198,440	216,484	224,800	171,070	216,744	224,800	-	301,000	76,200	307,020	313,160	319,424	319,424
50		SUBTOTAL	512,195	527,290	544,800	326,490	528,723	542,300	(2,500)	621,000	76,200	1,077,020	633,160	639,424	639,424
51		% Increase/(Decrease) from Prior Year	-5%	3%	3%			0%		14%		73%	-41%	1%	

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1	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET	
	NOTES	
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5	MARINA REVENUES	
6	GRANT INCOME	\$1.5M State budget allocation for Marina dredging
7	MISCELLANEOUS INCOME	
8	INTEREST INCOME	FY26 interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced for Marina Dredging.
9	MARINA STORE LEASE INCOME	FY26 budget based on current base rent. Forecast assumes a 2% annual increase.
10	MARINA OPERATIONS LEASE INCOM	FY26 budget based on current base rent. Forecast assumes a 2% annual increase.
11	MARINA RESTAURANT LEASE INCOM	FY26 budget based on current base rent. Forecast assumes a 2% annual increase.
12	MARINA STORE VARIABLE LEASE INC	FY26 budget based \$7k estimated additional rent. Forecast assumes a 5% annual increase.
13	MARINA OPERATIONS VARIABLE LEA	FY26 budget based \$15k estimated additional rent. Forecast assumes a 5% annual increase.
14	MARINA WAVERUNNER LEASE INCO	
15	MARINA RESTARUANT VARIABLE LEA	FY26 budged based \$50k estimated additional rent. Forecast assumes a 5% annual increase.
16	MARINA STORE LEASE INTEREST	Per GASB 87 - To record how leases are accounted for by governmental entities.
17	MARINA OPERATIONS LEASE INTERE	Per GASB 87 - To record how leases are accounted for by governmental entities.
18	MARINA RESTAURANT LEASE INTERE	Per GASB 87 - To record how leases are accounted for by governmental entities.
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21		
22	MARINA GENERAL & ADMINISTRATIVE	
23	DEBT SERVICE - INTEREST	Includes interest expense on \$4.3 million bond for dock replacement. Marina debt service is funded 75% with State Atax and 25% from the Marina.
25	WATER AND SEWER	Irrigation around sign
26	MAINT & SERVICE CONTRACTS	Marina maintenance contingency, increased FY26+ (\$75K). Approx .6% of insured boat ramp, bulkhead and dock value. FY26 includes \$1.5M dredging project funded by a State budget allocation.
28	PROFESSIONAL SERVICES	Legal fees (\$10k), UST tank tests (\$2k) and provision for tenant financial statement review (\$20k).
29	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
45	DEPRECIATION	Includes depreciation on docks
46	ADVERTISING	
47	INSURANCE	Includes property and liability for the ramp & bulkhead (\$35k), docks (\$330k*80%=\$264k) and underground storage tank insurance on (2) fuel tanks (\$2k). Assume 2% annual increase during forecast period.
50		
51		

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 1		CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET												
			ACTUAL	ACTUAL	BUDGET FY25	YTD As Of	Jan-Dec 2024	FORECAST	INCREASE/	BUDGET	INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST
2	GL Number	Description	FY23	FY24		12/31/24	12	FY25	(DECR) FROM	FY26	(DECREASE)	FY27	FY28	FY29	FY30
						(6 MOS)	Months		FY25 BUDGET		FROM FY25				
52															
53		MARINA RESTAURANT													
54	90-6520.5020	ELECTRIC AND GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
55	90-6520.5022	WATER AND SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-
56	90-6520.5026	MAINT & SERVICE CONTRACTS	40	845	-	-	-	-	-	-	-	-	-	-	-
57	90-6520.5030	DEPRECIATION	4,874	4,874	5,250	2,437	4,843	5,250	-	5,250	-	5,250	5,250	5,250	5,250
58	90-6520.5062	INSURANCE	7,186	7,902	7,600	-	-	7,600	-	22,400	14,800	22,848	23,305	23,771	23,771
59	90-6520.5065	PROFESSIONAL SERVICES	-	200	200	-	-	200	-	200	-	200	200	200	200
62		SUBTOTAL	12,100	13,822	13,050	2,437	4,843	13,050	-	27,850	14,800	28,298	28,755	29,221	29,221
63		% Increase/(Decrease) from Prior Year	-78%	14%	493%					113%		2%	2%	2%	
64															
65		MARINA PUBLIC DOCK													
66	90-6820.5020	M ELECTRIC AND GAS	601	686	675	234	570	675	-	700	25	700	700	700	700
67	90-6820.5026	M MAINT & SERVICE CONTRACTS	7,129	3,779	-	1,684	2,995	1,684	1,684	-	-	-	-	-	-
68	90-6820.5030	M DEPRECIATION	2,938	2,938	15,000	1,469	2,938	15,000	-	3,000	(12,000)	3,000	3,000	3,000	3,000
69	90-6820.5062	M INSURANCE	3,081	3,387	13,000	-	-	8,800	(4,200)	9,600	(3,400)	9,792	9,988	10,188	10,188
70	90-6820.5079	M MISCELLANEOUS	2,133	476	-	-	-	-	-	-	-	-	-	-	-
71		SUBTOTAL	15,882	11,265	28,675	3,387	6,502	26,159	(2,516)	13,300	(15,375)	13,492	13,688	13,888	13,888
72		% Increase/(Decrease) from Prior Year	11%	-29%	10%			-9%		-54%		1%	1%	1%	
73															
74		TOTAL MARINA EXPENSES	706,161	675,140	805,649	388,758	651,483	746,968	(58,681)	2,350,572	1,544,923	1,301,422	852,275	853,134	846,935
75		% Increase/(Decrease) from Prior Year	-20%	-4%	-37%			-7%		192%		-45%	-35%	0%	-1%
76															
77		NET INCOME BEFORE TRANSFERS	(232)	772,563	(235,488)	174,799	964,998	236,802	472,289	(194,453)	41,035	(724,279)	(274,203)	(274,235)	(266,311)
78															
79		TRANSFERS													
80	90-3900.4901	OPERATING TRANSFERS IN	250,419	753,430	641,391	-	753,430	641,391	-	499,864	(141,527)	775,007	325,052	324,999	324,850
81															
82		NET INCOME AFTER TRANSFERS	250,187	1,525,993	405,903	174,799	1,718,428	878,193	472,289	305,411	(100,492)	50,728	50,849	50,764	58,539
83															
84		ENDING NET POSITION	6,098,205	7,624,199	8,030,102			8,502,391		8,807,802		8,858,531	8,909,379	8,960,143	9,018,682
85		ENDING CASH BALANCE	1,812,317	3,161,161	3,161,161			4,129,214		4,196,485		3,853,073	3,953,782	4,048,405	4,144,804
86															
90		CASH BALANCE													
91		ESTIMATE FUTURE CASH BALANCES:													
92		BEGINNING CASH			3,161,161			3,161,161		4,129,214		4,196,485	3,853,073	3,953,782	4,048,405
93		ADD NET INCOME			(235,488)			236,802		(194,453)		(724,279)	(274,203)	(274,235)	(266,311)
94		ADD TRANSFERS IN			641,391			641,391		499,864		775,007	325,052	324,999	324,850
95		ADD NON-CASH DEPRECIATION			342,860			342,860		330,860		330,860	330,860	330,860	330,860
96		ADD DEBT PROCEEDS			-			-		-					
97		LESS CAPITAL ADDS NOT IN EXPENSE (Greenspace & Resurface City's Portion of parking lot)			(466,000)					(300,000)		(450,000)			
98		LESS BOND PRINCIPAL PAYMENT NOT INCLUDED IN EXPENSE			(264,000)			(253,000)		(269,000)		(275,000)	(281,000)	(287,000)	(293,000)
99		ENDING CASH			3,179,924			4,129,214		4,196,485		3,853,073	3,953,782	4,048,405	4,144,804

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1	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET	
	NOTES	
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53	MARINA RESTAURANT	
54	ELECTRIC AND GAS	
55	WATER AND SEWER	
56	MAINT & SERVICE CONTRACTS	
57	DEPRECIATION	
58	INSURANCE	Portion of dock insurance attributable to restaurant dock (\$160k*14%=\$22.4k). Assume 2% annual increase during forecast period. Tenant pays for property, liability and flood coverage.
59	PROFESSIONAL SERVICES	Backflow tests.
62		
63		
64		
65	MARINA PUBLIC DOCK	
66	MAINT & SERVICE CONTRACTS	Electricity for public dock
67	MAINT & SERVICE CONTRACTS	Complete improvements to green space surrounding new public dock moved to capital in FY26 for land improvements.
68	DEPRECIATION	Depreciation on dock
69	INSURANCE	Includes 9% of total dock insurance. This is the pro-rata share based on linear feet of dock.
70	INSURANCE	Includes 9% of total dock insurance. This is the pro-rata share based on linear feet of dock.
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79	TRANSFERS	
	OPERATING TRANSFERS IN	
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	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT											
4				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
9	General Government											
10												
11	Capital Purchases											
12	FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds	100,000			100,000							100,000
13	Reconfigure Upstair Conference Room to add Office Space	50,000			50,000							50,000
14												
15		150,000		-	150,000	-	-	-	-	-	-	150,000
16												
17	Facilities Maintenance											
18	Building maintenance contingency to proactively address issues as needed including HVAC- calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. ( Major maintenance scheduled for FY26 until City Hall construction is completed)	125,000			125,000							125,000
19												
20		125,000		-	125,000	-	-	-	-	-	-	125,000
21												
22	Assign Fund Balance for City-wide Maintenance											
23												
24	Grand Total General Government	275,000		-	275,000	-	-	-	-	-	-	275,000
25												
26												
27	Police Department											
28												
29	Capital Purchases											
30	Patrol SUVs (2 Units in FY26)	128,000			64,000	64,000						128,000
31	Patrol F150 pickup truck (with upfitting total cost of \$67K)	67,000					67,000					67,000
32	2022 Yamaha ATV Beach services (Increased \$18K to \$22K) Deferred from FY25 to FY26	22,000						22,000				22,000
33	Computer servers per VC3 recommendation	18,000						18,000				18,000
34	Speed radar & trailer (Moved from FY25 to FY26 & \$13K to \$20K)	20,000						20,000				20,000
35	PSB Gate Replacement/Repair (1/2 Police)	6,000						6,000				6,000
36	New Computers (replace windows 10 PCs 16 units @ \$2,500)	40,000				40,000						40,000

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT											
4				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
37						-						-
38		301,000		-	64,000	104,000	67,000	66,000	-	-	-	301,000
39												
40	Facilities Maintenance											
41	Building maintenance contingency to proactively address issues as needed including HVAC systems - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. Incr to 2% in FY27	92,500			92,500							92,500
42		92,500		-	92,500	-	-	-	-	-	-	92,500
43												
44												
45	Grand Total Police Department	393,500		-	156,500	104,000	67,000	66,000	-	-	-	393,500
46												
47												
48												
49	Fire Department											
50												
51	Capital Purchases											
52												
53	High-Water Vehicle	365,000				121,667	121,667	121,667				365,000
54	High-Water Vehicle Equipment(Suits and Raft)	30,000				10,000	10,000	10,000				30,000
55	2021 Sea-Doo Jet Ski JS1001 Station 1	18,000				18,000						18,000
56	All terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1 **Leave as-	26,000					26,000					26,000
57	One Thermal imaging camera (we have 4) in future repl all at once	40,000			20,000			20,000				40,000
58	Two (2) Battery powered Positive Pressure Ventilation (PPV) fans	12,000				12,000						12,000
59	PSB Gate Replacement/Repair (1/2 Fire)	6,000						6,000				6,000
60						-						-
61		497,000		-	20,000	161,667	157,667	157,667	-	-	-	497,000
62	Facilities Maintenance											
63	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. Incr to 2% in FY27	158,160			158,160							158,160
64												
65		158,160		-	158,160	-	-	-	-	-	-	158,160

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT											
4				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
66					-							
67	Grand Total Fire Department	655,160		-	178,160	161,667	157,667	157,667	-	-	-	655,160
68												
69												
70	Public Works Department											
71												
72	Capital Purchases/Projects											
73	Replace a Truck with hopper with a Flatbed Dump Truck (\$37K to \$68K)	68,000					68,000					68,000
74	Four 4-in flood water pumps as needed (Moved from FY25 to FY26)	20,000				20,000						20,000
75	Fuel Dispensers (Deferred from FY25 to FY26)	20,000			20,000							20,000
76	Provision to move electric lines underground. Dominion Energy matches the City's 50% contribution 14th Ave in FY26 and 41st Ave in FY26	131,000				131,000						131,000
77	96 Gallon Carts (transition 4,500 carts over 3 years for new side loader)	100,000		100,000								100,000
78		339,000		100,000	20,000	151,000	68,000	-	-	-	-	339,000
79												
80	Facilities Maintenance											
81	Building maintenance contingency - Calculated as 1% of Public Wks Building insured value including HVAC systems. Incr to 2% in FY27	17,040			17,040							17,040
82		17,040		-	17,040	-	-	-	-	-	-	17,040
83												
84	Drainage											
85	General drainage contingency for small projects	100,000			100,000							100,000
86	Drainage improvement on Palm Blvd between 38th and 41st Funded by \$500K state budget allocation grant from FY24 and \$1.250M state budget grant from FY25 (Moved from FY24 to FY26 & \$1M to \$2.1M. FY25 \$250K and FY26 \$1,850M)	1,850,000			1,850,000							1,850,000
87	Repeat drainage work based on 3-year maintenance rotation	198,668				198,668						198,668
88	Waterway Blvd Multi-use path elevation. City awarded Hazard Mitigation grant funds to offset this cost (FY26 \$1.5M to \$2.6M, \$980K from FEMA stormwater grant and \$500K -50% of SC State Budget grant, \$600K expend in FY25)	2,000,000			980,000			1,020,000				2,000,000
89												-

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT											
4				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
90												
91		4,148,668		-	2,930,000	198,668	-	1,020,000	-	-	-	4,148,668
92												
93												
94	Grand Total Public Works Department	4,504,708		100,000	2,967,040	349,668	68,000	1,020,000	-	-	-	4,504,708
96	Building Department											
98	Capital Outlay											
99												
100		-		-	-	-	-	-	-	-	-	-
101	Facilities Maintenance											
102	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 Govt/Building. (Major maintenance scheduled for FY26 until City Hall construction is completed)	125,000			125,000							125,000
103												
104	Grand Total Building Department	125,000		-	125,000	-	-	-	-	-	-	125,000
106												
107	Recreation Department											
109	Capital Outlay											
110	Playground Equipment. (4 Scoreboards -only with failure FY26+)	20,000						20,000				20,000
111	Soccer Goals (Increase from \$6K to \$8K)	8,000				8,000						8,000
112	Tennis Fencing (~ every 10 years) (Moved from FY25 to FY26 & \$17K to \$30K)	30,000					30,000					30,000
113	Fencing on Soccer Field	8,000			8,000							8,000
114	Reconstruct 2 Tennis Courts (Possible Grant ranging from \$15K to \$25K)	190,000				45,000		45,000		100,000		190,000
115	Flooring Office and Lobby	20,000			20,000							20,000
116	Hallway and Lobby Lights	12,000					12,000					12,000
117		288,000		-	28,000	53,000	42,000	65,000	-	100,000	-	288,000

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT											
4				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
118	Facilities Maintenance											
119	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 is budgeted. Increased to 2% in FY27	96,019			96,019							96,019
120	Subtotal Facilities Maintenance	96,019		-	96,019	-	-	-	-	-	-	96,019
121												
122	Grand Total Recreation Department	384,019		-	124,019	53,000	42,000	65,000	-	100,000	-	384,019
123												
124												
125												
126	Beaches and Front Beach Business District, including Public Restrooms, Parking Meters and Parking Lots											
127												
128	Capital Purchases											
129	New benches in the Front Beach area	25,000						25,000				25,000
130	Repair sidewalks on Ocean Blvd between 10th and 14th	70,000						70,000				70,000
131								-				-
132		95,000		-	-	-	-	95,000	-	-	-	95,000
133												
134	Facilities Maintenance											
135	Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$12,055. Given high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26	45,000						45,000				45,000
136												
137	Assign Fund Balance for Future Expenditures											
138	Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.	75,000				25,000	25,000	25,000				75,000
139												
140												
141	Grand Total Front Beach	215,000		-	-	25,000	25,000	165,000	-	-	-	215,000
142												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT											
4				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
143												
144	Breach Inlet Boat Ramp											-
145	Rehabilitate concrete ramp (last done in FY00)											-
146	Grand Total Breach Inlet Boat Ramp	-		-	-	-	-	-	-	-	-	-
148	Beach Maintenance, Monitoring and Access											
149												
150	Capital Purchases											
151	Repl/repair/add dune walkovers (approx. 57 accesses)	250,000							250,000			250,000
152	Mobi Mat/Access Rec material for beach accesses as needed	35,000							35,000			35,000
153		285,000		-	-	-	-	-	285,000	-	-	285,000
154	Beach Maintenance											
155	Design & permitting related to next large scale off-shore project	91,250							91,250			91,250
156	USACE Breach Inlet Project (Construction start March 2025) (Increased from \$200K of \$425K, \$225K deferred to FY26)	225,000							225,000			225,000
157	Inlet Management	350,000							350,000			350,000
158	Ongoing monitoring of shoreline	106,000							106,000			106,000
159									-			-
160		772,250		-	-	-	-	-	772,250	-	-	772,250
162	Grand Total Beach Maintenance	1,057,250		-	-	-	-	-	1,057,250	-	-	1,057,250
164	Isle of Palms Marina											
166	Capital Purchases											
167	Public Greenspace (Moved from FY 25 to FY26)	150,000				50,000		50,000			50,000	150,000
168	Resurface City's portion of Parking Lot	150,000				75,000					75,000	150,000
169						-		-				-
170												-
171												-
172		300,000		-	-	125,000	-	50,000	-	-	125,000	300,000
174	Facilities Maintenance											

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT											
4				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
175	Marina maintenance contingency for common areas not covered by leases. Calculated as .6% of insured boat ramp, bulkhead and dock value.	75,000									75,000	75,000
176	Marina dredging - Funded by State Budget Allocation FY25 includes permit coordination, bidding and construction admin. (Moved from FY25 to FY26)	1,500,000									1,500,000	1,500,000
177		1,575,000		-	-	-	-	-	-	-	1,575,000	1,575,000
179	Grand Total Marina	1,875,000		-	-	125,000	-	50,000	-	-	1,700,000	1,875,000
182	Bonded Debt Service- Principal & Interest											
184	2006 Fire Station #2 GO Bond - principal (20 Yrs, refi 1.88%)	275,000		110,000			165,000					275,000
185	2006 Fire Station #2 GO Bond - interest (20 Yrs, refi 1.88%)	5,170		2,068			3,102					5,170
186	2008 Public Safety Building GO Bond - principal (20 Yrs, 4.14%)	425,000		425,000								425,000
187	2008 Public Safety Building GO Bond - interest (20 Yrs 4.14%)	54,855		54,855								54,855
188	2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)	85,483						85,483				85,483
189	2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	6,431						6,431				6,431
190	2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%)	222,000		222,000								222,000
191	2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 1.71%)	41,057		41,057								41,057
192	2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%)	269,000						201,750			67,250	269,000
193	2020 Marina Dock Replacement Bond - interest (15 Yrs @ 2.16%)	64,152						48,114			16,038	64,152
194	2021 Fire Engine & SCBA Muni Lease - principal (10Yrs @ 1.6%)	85,421				85,421						85,421
195	2021 Fire Engine & SCBA Muni Lease - interest (10Yrs @ 1.6%)	8,536				8,536						8,536
196	Subscription Based Software GASB 96 SBITA - principal	107,656		26,148		45,803	35,705					107,656
197	Subscription Based Software GASB 96 SBITA - interest	43,358		11,340		19,197	12,821					43,358
198	2026 Public Workers Rear Loaders Principal (\$320K @ 5 Yrs @est 4%)	59,081					59,081					59,081
199	2026 Public Workers Rear Loaders Interest (\$320K @ 5 Yrs @est 4%)	12,800					12,800					12,800
201	Debt Totals by Year	1,765,001		892,468	-	158,957	288,509	341,779	-	-	83,288	1,765,001
202				51%	0%	9%	16%	19%	0%	0%	5%	1
204												
205	SUMMARY BY CATEGORY											

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT											
4				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
207	Total Capital Items	2,255,000		100,000	282,000	594,667	334,667	433,667	285,000	100,000	125,000	2,255,000
208	Total Facility Maintenance	2,233,720		-	613,720	-	-	45,000	-	-	1,575,000	2,233,720
209	Total Drainage	4,148,668		-	2,930,000	198,668	-	1,020,000	-	-	-	4,148,668
210	Total Beach Maintenance	772,250		-	-	-	-	-	772,250	-	-	772,250
211	Total Assignments of Fund Balance for Future Projects	75,000		-	-	25,000	25,000	25,000	-	-	-	75,000
212	Total Bond and Loan Payments	1,765,001		892,468	-	158,957	288,509	341,779	-	-	83,288	1,765,001
213	Total all expenditures and Fund Bal assignments on this schedule	11,249,638		992,468	3,825,720	977,292	648,176	1,865,445	1,057,250	100,000	1,783,288	11,249,638
214	Percentage of Total by Fund			9%	34%	9%	6%	17%	9%	1%	16%	1
215												
216	check	11,249,638		992,468	3,825,720	977,292	648,176	1,865,445	1,057,250	100,000	1,783,288	11,249,638
217		-		-	-	-	-	-	-	-	-	-
218	check to 10-year plan	11,249,639										

	A	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1		City of Isle of Palms 10-Year Capital Plan															
2		Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**															
3		DRAFT															
4																	
5	Fleet			FY25 DEPT		FY26 DEPT		CURRENT									
6	Count			FINAL		REQUESTED		FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
7				BUDGET		IN FY25		REQUESTS									
8																	
9		General Government															
10																	
11		Audio Visual (AV) improvements for Council Chamber									50,000						
12		City Hall parking lot fence replacement															
13		Replace framing and metal doors at City Hall															
14		New telephone system		30,000													
15		Replace City Hall generator									75,000						
16		Court software replacement										30,000					
17		Replace message boards at Connector and Breach Inlet		25,000													
18		Repl Admin & Mayor's radios								20,000							
19		Council Computer iPad Tablets (9)		12,000													
20		FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds. . Deferred 100K of 325.2K from FY25.		325,200				100,000									
21		Resurface City Hall parking lot		-								15,000					
22		Planning, design & construction for City Hall repair and reconfiguration. Assumes debt for \$4M in FY27.		250,000				-									
23		Reconfigure Upstair Conference Room to add Office Space						50,000									
24																	
25		Subtotal Capital		642,200		-		150,000	-	20,000	50,000	90,000	30,000	-	-	-	-
26																	
27		Facilities Maintenance															
28		Building maintenance contingency to proactively address issues as needed including HVAC- calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. ( Major maintenance scheduled for FY26 until City Hall construction is completed)		14,472		14,472		125,000	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472
29																	
30		Subtotal Facilities Maintenance		14,472		14,472		125,000	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472
31																	
32																	
33	-	Grand Total General Government		656,672		14,472		275,000	14,472	34,472	64,472	104,472	44,472	14,472	14,472	14,472	14,472
34																	

	A	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1		City of Isle of Palms 10-Year Capital Plan															
2		Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**															
3	DRAFT																
4																	
5	Fleet Count			FY25 DEPT FINAL BUDGET		FY26 DEPT REQUESTED IN FY25		CURRENT FY26 REQUESTS	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
6																	
7																	
8																	
35		Police Department															
36																	
37		Patrol vehicles and SUVs on average are replaced in the 6th year.															
38	15	Patrol SUVs (2 Units in FY26) (\$52K to \$55K) (With upfitting total cost of \$64K)		165,000		110,000		128,000	64,000	64,000	64,000	192,000	128,000	128,000	192,000	64,000	64,000
39	6	Patrol Sedans (will only have 3 after FY25)															
40	5	Patrol F150 pickup trucks (with upfitting total cost of \$67K)						67,000	134,000	67,000	134,000	-	-	67,000	-	134,000	67,000
41	1	Beach services 4WD pickup								47,000							45,000
42	1	ACO 4WD Pickup Truck											50,000				
43	2	4x4 UTVs - one with a plow attachment (\$18K to \$22K)		22,000				-	23,000	23,000		24,000	24,000			24,000	24,000
44	2	2022 Yamaha ATV Beach services (Increased \$18K to \$22K) Deferred from FY25 to FY26		22,000				22,000	22,000		22,000	22,000		22,000	22,000		22,000
45	2	Pickup Truck for Code Enforcement										50,000	50,000				50,000
46	2	Low speed vehicles (LSVs) for parking mgt, now provided by PCI															
47	2	2022 Polaris GEM Transfer to Park Co.				18,000		-	-	-	-	-	-				-
48		2022 Polaris GEM Transfer to Park Co.							18,000	18,000				18,000	18,000		
49		Front Beach surveillance system (approx. 15 cameras)								35,000					40,000		
50		Recording equipment (tie in with outside surveillance sys)						-			20,000						
51		Computer servers per VC3 recommendation (Need more information)				18,000		18,000	18,000			20,000	20,000				22,000
52		PD radios (in-car & walkies)		12,000					19,000	250,000							
53		Speed radar & trailer (Moved from FY25 to FY26 & \$13K to \$20K)				15,000		20,000									
54		7 traffic counters located at Connector & Breach Inlet							30,000				30,000				30,000
55		Records Management System (Lawtrac)							20,000								
56		De-escalation & Use of Force training simulation sys (software & hardware)							20,000								
57		Add automatic license plate reader for IOP Connector for investigative purposes. Recurring \$5k fee for subscription								13,000				15,000			
58		Evidence refrigerator															
59		Mobile digital billboard												20,000			
60		Taser (Conducted Energy Weapons) Upgrade		18,171													
61		Public Safety Building Access Control System (1/2 Police)		62,500													
62		Public Safety Drone		23,000								26,000					30,000
63		Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes (1/2 FD and 1/2 PD)		17,500													
64		PSB Gate Replacement/Repair (1/2 Police)						6,000									
65		IT Room Battery Back-Up Replaced FY25										12,000					12,000
66		New Computers (replace windows 10 PCs 16 units @ \$2,500)						40,000									
67	38	Subtotal Capital		342,171		161,000		301,000	345,000	517,000	263,000	322,000	302,000	294,000	272,000	222,000	366,000
68																	
69		Facilities Maintenance															
70		Building maintenance contingency to proactively address issues as needed including \$30K for HVAC systems - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. Incr to 2% in FY27		62,500		92,500		92,500	125,000	125,000	165,000	125,000	165,000	125,000	125,000	125,000	119,869
71		Subtotal Facilities Maintenance		62,500		92,500		92,500	125,000	125,000	165,000	125,000	165,000	125,000	125,000	125,000	119,869
72																	
73	38	Grand Total Police Department		404,671		253,500		393,500	470,000	642,000	428,000	447,000	467,000	419,000	397,000	347,000	485,869

	A	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	City of Isle of Palms 10-Year Capital Plan																
2	Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**																
3	DRAFT																
4																	
5	Fleet			FY25 DEPT		FY26 DEPT		CURRENT									
6	Count			FINAL		REQUESTED		FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
7				BUDGET		IN FY25		REQUESTS									
8																	
74		Fire Department															
75		Past practice was to replace pickup trucks in the 6th year - this budget moves that replacement rotation to 7 years. We will evaluate this practice as time goes by. Need to evaluate life span of Engines and Ladder Trucks															
77	1	2021 E-One Typhoon Fire Engine E1002 (Pumper) (LT 24 mths) Station 2													1,500,000		
78	1	2009 E-One Typhoon Fire Engine E1001 (Pumper) (LT 24 mths) Station 1 (Moved from FY25 to FY28 & \$1M to \$1.5M).								-							
79	1	2003 E-One Cyclone II Tower TW1002 95' Ladder Truck (LT 24 mths) (\$1M to \$2.5M) (Pre-construction meeting Feb 25-LT 18-24 after that)							-								
80	1	2020 E-One Typhoon Ladder L1001 - 75' Ladder Truck (~2034)														3,500,000	
81	1	2022 Ford F-150 C1002 Deputy Fire Chief Station 2									85,000						
82	1	2023 Ford Expedition C1001 Fire Chief Station 1										85,000					
83	1	2023 Ford F-150 BC1006 Battalion Chief Station 1										125,000					
84	1	2023 Ford F-150 SQ1001 Squad Station 1										125,000					
85	1	2019 Ford F-150 BC1004 Battalion Chief Station 1							75,000								75,000
86	1	2020 Ford Ranger FM1005 Fire Marshall Station 1								75,000							
87	1	2014 Ford F-150 TK1002 Truck Station 2															
88	1	High-Water Vehicle						365,000									
89		High-Water Vehicle Equipment(Suits and Raft)						30,000									
90	3	2022 John Deere Mules ML1001, ML1002 & ML1003									18,000	18,000	18,000				18,000
91	1	2017 Sea-Doo Jet Ski JS1003 Station 1		18,000							19,000				20,000		
92	1	2021 Sea-Doo Jet Ski JS1001 Station 1				18,000		18,000				20,000				20,000	
93	1	2022 Sea-Doo Jet Ski JS1002 Station 2							19,000				20,000				21,000
94	1	2017 Alweld Boat B1017 Flat Bottom (Motor, Electronics and Lights)							25,000								
		2012 Pioneer Sport Fish Boat B1020 with Pump (Obsolete)															
95	1																
96	1	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths (\$65K to \$300K)( Deferred to FY26 if High water vehicle is not purchased) Based on grant funding and availability		300,000													
97		One Thermal imaging camera (we have 4) in future repl all at once. Decreased from \$60K to \$40K.				60,000		40,000					70,000				
98		Radios (in-car & walkies)								250,000							
99		Porta-Count machine for SCBA mask fit testing (only w/ failure)									12,000						
100		RAD-57 medical monitor for carbon monoxide & oxygen (only w/failure)							7,000			8,000			9,000		
		Cutters, spreader, hose and pump for "jaws of life" equip (City Portion 5%)															
101				6,000							15,000						
102		Two Ram extrication devices									15,000						
103		Battery operated combination extrication tool for Sta2									20,000						
104		New airbags and hoses for vehicle accident extrications		10,000									12,000				
105	3	All terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1 **Leave as-is (every 3yrs) (Increased from \$20K to \$26k) Deferred from FY25 to FY26		26,000		20,000		26,000		27,000	21,000		28,000	22,000			29,000
106		Two (2) portable deck guns to be mounted on pumper trucks (\$10K to \$9K)		9,000													

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3		DRAFT															
4																	
5	Fleet			FY25 DEPT		FY26 DEPT		CURRENT									
6	Count			FINAL		REQUESTED		FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
7				BUDGET		IN FY25		REQUESTS									
8																	
107		Fire Department, continued															
108																	
109		Two (2) Battery powered Positive Pressure Ventilation (PPV) fans				12,000		12,000									
110		Two cardiac monitors for Paramedic program										130,000					
111		SCBA (self contained breathing apparatus) Approx 10-yr life or 3 cycles of NFPA											350,000				
112		2nd set of bunker gear (protective helmet, flash hood, coat, pants, boots & gloves) for all personnel (\$5000*36). Approx 10-yr life											180,000				
113		High-rise kits required for automatic aid															35,000
114		Physical agility testing equipment, 75% covered with a grant									55,000						
115		Public Safety Building Access Control System Station 1 (1/2 FD & 1/2 PD)			62,500												
116		Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes (1/2 FD and 1/2 PD)			17,500										20,000		
117		Training mannequins (three fire rescue and two medical training mannequins) and Training SCBA Self Contained Breathing Apparatus			22,000							25,000					
118		Door Access Controls at Fire Station No. 2 to match Fire Sta. No. 1			65,000												
119		PSB Gate Replacement/Repair (1/2 Fire)						6,000									
120																	
121		Subtotal Capital			536,000		110,000	497,000	126,000	382,000	175,000	436,000	303,000	552,000	1,549,000	3,520,000	178,000
123		Facilities Maintenance															
124		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. Incr to 2% in FY27			222,160		158,160	158,160	256,321	256,321	256,321	256,321	256,321	256,321	256,321	256,321	248,971
125		Subtotal Facilities Maintenance			222,160		158,160	158,160	256,321	256,321	256,321	256,321	256,321	256,321	256,321	256,321	248,971
127	24	Grand Total Fire Department			758,160		268,160	655,160	382,321	638,321	431,321	692,321	559,321	808,321	1,805,321	3,776,321	426,971

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3	DRAFT																
4																	
5	Fleet Count			FY25 DEPT FINAL BUDGET		FY26 DEPT REQUESTED IN FY25		CURRENT FY26 REQUESTS	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
6																	
7																	
8																	
128		Public Works Department															
129																	
130	1	2006 Mack Packer (PW2) Rear Loader (18m LT) (Letter of Intent FY24) Financed in debt service															
131	1	2008 Mack Packer (PW22) Side Loader (18m LT) (Letter of Intent FY25)(\$390K to \$410K) Financed in debt service															
132	1	2009 Mack w/ 31yd Loadmaster Packer (PW24)									410,000						
133	1	2014 Mack w/ 30yd Packer (PW26)										400,000					
134	1	2016 Mack w/ 30yd Packer (PW16)											400,000				
135	1	2018 Mack w/ 30yd Packer (PW27) (~ FY33)													350,000		
136	2	2024 Caterpillar trash loader (Replace cycle 14 years)															
137	1	2021 Mack Flatbed (PW 21) (~ FY33) (12 year cycle)													100,000		
138	1	2018 Mack Flatbed (PW 28) (12 year cycle)									90,000						
139	1	2022 Chevy 3500 diesel to trailer jet vac												70,000			
140	1	Ford F150 (Public Works Director) (Decreased by \$10K)		38,000										50,000			
141		Hopper for 2016 Ford F350		35,000													
142	1	Replace a Truck with hopper with a Flatbed Dump Truck (\$37K to \$68K)				37,000		68,000							55,000		
143	1	2019 Dodge Ram 1500 4x4 (PW-30)							37,000								39,000
144	1	2019 Dodge Ram 1500 4x4 w/ 6 ft bed (PW-29)								37,000							
145		Radios										20,000					
146		Four 4-in flood water pumps as needed (Moved from FY25 to FY26)				20,000		20,000			20,000						
147		Z-track mower for rights of way											20,000				
148		Skid Steer purchased in FY16 (Deferred from FY26 to FY27)				60,000		60,000									
149		Purchase surveying equipment for in-house drainage maintenance															
150		Jet Vac trailer for stormwater maintenance										60,000					
151		Fuel management system & fuel dispensers		40,000													
152		Fuel Dispensers (Deferred from FY25 to FY26)						20,000									
153		Front beach trash compactor purchased in FY15								60,000							
154		Provision to move electric lines underground. Dominion Energy matches the City's 50% contribution 14th Ave in FY25 and 41st Ave in FY26		75,000		200,000		131,000									
155		Rebuild golf cart path along Palm Blvd connecting 18th and 20th Ave															50,000
156		96 Gallon Carts (transition 4,500 carts over 3 years for new side loader)		100,000		100,000		100,000	100,000								
157		Mini Track Excavator (Used)		50,000													
158																	
159	15	Subtotal Capital		338,000	-	417,000		339,000	197,000	97,000	430,000	570,000	420,000	120,000	505,000	-	89,000
160																	
161																	

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3		DRAFT															
4																	
5	Fleet			FY25 DEPT		FY26 DEPT		CURRENT	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
6	Count			FINAL		REQUESTED		FY26									
7				BUDGET		IN FY25		REQUESTS									
8																	
163		Public Works Department, continued															
165		Facilities Maintenance															
166		Building maintenance contingency - Calculated as 1% of Public Wks Building insured value including HVAC systems. Incr to 2% in FY27		17,040		17,040		17,040	34,081	34,081	34,081	34,081	34,081	34,081	34,081	34,081	34,081
167		Subtotal Facilities Maintenance		17,040		17,040		17,040	34,081	34,081	34,081	34,081	34,081	34,081	34,081	34,081	34,081
169		Drainage															
170		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	100,000
171		Drainage improvement on Palm Blvd between 38th and 41st Funded by \$500K state budget allocation grant from FY24 and \$1.250M state budget grant from FY25 (Moved from FY24 to FY26 & \$1M to \$2.1M. FY25 \$250K and FY26 \$1,850M)		250,000		1,850,000		1,850,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
172		Repeat drainage work based on 3-year maintenance rotation		195,804		198,668		198,668	198,668	198,668	198,668	198,668	198,668	198,668	198,668	198,668	198,668
173		Waterway Blvd Multi-use path elevation. City awarded Hazard Mitigation grant funds to offset this cost (FY26 \$1.5M to \$2.6M, \$980K from FEMA stormwater grant and \$500K - 50% of SC State Budget grant, \$600K expend in FY25)		1,500,000				2,000,000									
174		Subtotal Drainage		2,045,804		2,148,668		4,148,668	548,668	548,668	548,668	548,668	548,668	548,668	548,668	548,668	548,668
176		Assign Fund Balance for Future Expenditures															
177		- In past years the City has "saved" for future large Public Works Truck purchases. No provision in FY26-FY35 given cash needs for other projects.															
178		Subtotal Assignment of Fund Balance		-		-		-	-	-	-	-	-	-	-	-	-
179																	
180		Grand Total Public Works Department		2,400,844		2,582,708		4,504,708	779,749	679,749	1,012,749	1,152,749	1,002,749	702,749	1,087,749	582,749	671,749
181																	

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3		DRAFT															
4																	
5	Fleet			FY25 DEPT		FY26 DEPT		CURRENT									
6	Count			FINAL		REQUESTED		FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
7				BUDGET		IN FY25		REQUESTS									
8																	
182		Building Department															
183																	
184	1	Replace pickup truck purchased in FY18 (Moved from FY25 to FY27)				38,000			38,000								40,000
185																	
186																	
187	1	Subtotal Capital		-		38,000		-	38,000	-	-	-	-	-	-	-	40,000
188																	
189		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 Govt/Building. (Major maintenance scheduled for FY26 until City Hall construction is completed)		14,472		14,472		125,000	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472
190																	
191		Subtotal Facilities Maintenance		14,472		14,472		125,000	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472
192																	
193		Grand Total Building Department		14,472		52,472		125,000	52,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472	54,472
194																	

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3		DRAFT															
4																	
5	Fleet			FY25 DEPT		FY26 DEPT		CURRENT									
6	Count			FINAL		REQUESTED		FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
7				BUDGET		IN FY25		REQUESTS									
8																	
195		Recreation Department															
196																	
197		Playground Equipment 5-12 Big Toy & 2-5 year old Toddler Toy and pour & play surfacing. (4 Scoreboards -only with failure FY26+)		500,000		20,000		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
198		Basketball scoreboard in gymnasium				7,000											
199		Upgrade AV system in Magnolia/Palmetto rooms for better livestreaming (Moved from FY25 to FY28)		30,000						35,000							
200	1	Recreation - 2023 SUV											40,000				
201		Toro Groomer									15,000						
202	1	Golf Cart (\$9K to \$12.5K)		12,500							12,500				12,500		
203		Computer server for security camera (Increased \$7K to \$18.5K)		18,500						8,000				10,000			
204	1	2023 Ford F-150		40,000										42,000			
205		Bi-Parting walk-draw curtain in Gym													12,000		
206		Soccer Goals (Increase from \$6K to \$8K)				6,000		8,000					7,000				
207		Construct sand volley ball court (Moved from FY26 to FY28)				27,000				27,000							
208		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		John Deere Z-TRAK mower (Defer FY26 to FY27)				15,000			15,000					16,000			
213		Tennis Fencing (~ every 10 years) (Moved from FY25 to FY26 & \$17K to \$30K)				30,000		30,000									
214		Covered walkway to front entrance															
215		Christmas Tree for Front Beach area											20,000				
216		Fencing on Softball Field (Moved FY26 to FY29)				50,000					50,000						
217		Fencing on Soccer Field						8,000									
218		Fencing on Baseball Field							25,000								
219		Dog Park fencing and play equipment															
220		John Deere Tractor								25,000							
221		4 Outdoor basketball goals and posts							20,000					30,000			
222		Picnic Shelter				50,000			50,000								
223		Baseball, softball, tennis & basketball lights (FY37)															
224																	

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3	DRAFT																	
4																		
5	Fleet			FY25 DEPT		FY26 DEPT		CURRENT	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	
6	Count			FINAL		REQUESTED		FY26										
7				BUDGET		IN FY25		REQUESTS										
8																		
225		Recreation Department, continued																
226																		
227		Construct fitness room expansion							-					675,000				
228		Equipment for fitness room expansion							-					120,000				
229		Reconstruct 2 Tennis Courts (Possible Grant ranging from \$15K to \$25K USA Tennis) (Changed from \$120K to \$190K)					120,000		190,000									
230		Resurface Tennis Courts											25,000					
231		Resurface Outdoor Basketball Courts								25,000								
232		Resurface pickleball courts								10,000								
233		Lighting for pickleball courts				25,000												
234		Flooring High Tide				32,000									30,000			
235		Flooring Office and Lobby							20,000									
236		Resurface Parking Lot												150,000				
237		Rehabilitate softball, baseball and multipurpose fields (FY30+)										100,000						
238		Construct gymnasium in accordance with Master Plan \$3.7M									-							
239		Hallway and Lobby Lights							12,000									
240		Gymnasium Restroom Renovation					25,000.00			25,000								
241																		
242																		
243	3	Total Recreation Department Capital Expenditures				673,000		350,000	288,000	139,000	175,000	97,500	20,000	212,000	1,073,000	74,500	20,000	35,000
244																		
245		Facilities Maintenance																
		Building maintenance contingency to proactively address issues as needed including HVAC, \$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 is budgeted. Increased to 2% in FY27 on				116,019		96,019	96,019	88,025	88,025	88,025	88,025	88,025	88,025	88,025	88,025	
246																		
247		Subtotal Facilities Maintenance				116,019		96,019	96,019	88,025	88,025	88,025	88,025	88,025	88,025	88,025	88,025	
248																		
249		Grand Total Recreation Department				789,019		446,019	384,019	227,025	263,025	185,525	108,025	300,025	1,161,025	162,525	108,025	123,025
250																		
251																		

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4																	
5	Fleet			FY25 DEPT		FY26 DEPT		CURRENT									
6	Count			FINAL		REQUESTED		FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
7				BUDGET		IN FY25		REQUESTS									
8																	
252		Front Beach Area, including Public Restrooms, Parking Meters and Parking Lots															
253																	
254		Parking Meter kiosks (5 total kiosks to supplement mobile payments). Remainder of old kiosks will be removed from service when they become too expensive to maintain. Move to Text2Park sys. 2 kept for cash payments at \$10K each replace every 6 years as needed.										20,000					
255		New benches in the Front Beach area						25,000									
256		Replace Front Beach irrigation system & repair associated infrastructure							-			175,000					
257		Add, replace or rehabilitate public art				10,000		10,000					10,000				
258		Resurface City-owned portion of Ocean Blvd			100,000			100,000									
259		Repair sidewalks on Ocean Blvd between 10th and 14th			70,000		70,000	70,000	70,000								
260		Subtotal Capital			170,000		80,000	95,000	180,000	-	-	20,000	175,000	10,000	-	-	-
261																	
262		Facilities Maintenance															
263		Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$12,055. Given high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26			45,000		45,000	45,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
264		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	20,000
265																	
266		Assign Fund Balance for Future Expenditures															
267		Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that 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	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	75,000
269																	
270		Grand Total Front Beach			290,000		200,000	215,000	275,000	95,000	95,000	115,000	270,000	105,000	95,000	95,000	95,000
271																	
272		Breach Inlet Boat Ramp															
273																	
274		Rehabilitate concrete ramp (last done in FY00)								75,000							
275																	
276		Subtotal Capital			-		-	-	-	75,000	-	-	-	-	-	-	-
277																	
278		Grand Total Breach Inlet Boat Ramp			-		-	-	-	75,000	-	-	-	-	-	-	-
279																	

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3		DRAFT															
4																	
5	Fleet			FY25 DEPT		FY26 DEPT		CURRENT									
6	Count			FINAL		REQUESTED		FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
7				BUDGET		IN FY25		REQUESTS									
8																	
280		Beach Maintenance, Monitoring and Access															
281																	
282		Capital Purchases or Projects															
283		Repl/repair/add dune walkovers (approx. 57 accesses)		500,000		250,000		250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
284		Improve emergency vehicular access at IOP County Park		250,000													
285		Mobi Mat/Access Rec material for beach accesses as needed		15,000		35,000		35,000	15,000	35,000	15,000	35,000	15,000	35,000	15,000	35,000	35,000
286				765,000		285,000		285,000	265,000	285,000	265,000	285,000	265,000	285,000	265,000	285,000	285,000
287		Beach Maintenance															
288		Design & permitting related to next large scale off-shore project. Becch Project manangement fees year of large scale project (CSC).		365,000				91,250	575,000						450,000		600,000
289		Feasibility Study - Breach Inlet Project															
290		USACE Breach Inlet Project (Construction start March 2025) (Increased from \$200K of \$425K, \$225K deferred to FY26)		400,000				225,000									
291		Construction of next large scale project Breach Inlet (560,000cy@\$12.50=\$7M plus \$2.5M Mobilization)							9,500,000								12,129,324
292		Construction of next large scale project Wild Dunes (rough estimate of City's contribution - 45%, cost shared with WDCA) ( City's portion of 1.2M cy @ \$12.50 = \$8,250M)							6,750,000								13,712,786
293		Update Beach Management Plan								25,000							
294		Shoal Management Wild Dunes (55%, cost shared with WDCA)		187,500		350,000		350,000							430,500		
295		Sea Level Rise Adaptation Plan															
297		Ongoing semi-annual monitoring of shoreline		60,000		60,000		106,000	106,000	106,000	106,000	106,000	106,000	106,000	106,000	106,000	106,000
298				1,012,500		410,000		772,250	16,931,000	131,000	106,000	106,000	106,000	106,000	986,500	106,000	26,548,110
299																	
300		Grand Total Beach Restoration and Monitoring		1,777,500		695,000		1,057,250	17,196,000	416,000	371,000	391,000	371,000	391,000	1,251,500	391,000	26,833,110
301																	
302																	

	A	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1		City of Isle of Palms 10-Year Capital Plan															
2		Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**															
3		DRAFT															
4																	
5	Fleet Count			FY25 DEPT FINAL BUDGET		FY26 DEPT REQUESTED IN FY25		CURRENT FY26 REQUESTS	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
6																	
7																	
8																	
303		Isle of Palms Marina															
304																	
305		Public Greenspace (Deferred from FY 25 to FY26)		150,000				150,000									
306		Resurface City's portion of reconfigure Parking Lot (Deferred from FY 25 to FY26)		150,000				150,000									
307		Engineer, design & Construction oversight improvements to public dock and T dock on ICW															
308		Bidding & construction oversight - public dock & T dock construction															
309		New public dock offset by ARPA \$1M															
310		T dock repairs (\$166K of \$200K moved from FY24 to FY25)		166,000													
311		Replace bulkhead (FY33+)															
312		Replace boat ramp (FY33+)															
313		Replace Marina docks along Morgan Creek (FY40+)															
315		Subtotal Capital		466,000		-		300,000	-	-	-	-	-	-	-	-	-
316																	
317		Facilities Maintenance															
318		Marina maintenance contingency for common areas not covered by leases. Calculated as .6% of insured boat ramp, bulkhead and dock value.		50,000		75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
319		Marina dredging - Funded by State Budget Allocation FY25 includes permit coordination, bidding and construction admin. (Moved from FY25 to FY26)		50,500		1,500,000		1,500,000									
320		Re-coat marina bulkhead						450,000									
321		Subtotal		100,500		1,575,000		1,575,000	525,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
322																	
323																	
324		Grand Total Marina		566,500		1,575,000		1,875,000	525,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000

	A	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	City of Isle of Palms 10-Year Capital Plan																
2	Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**																
3	DRAFT																
4																	
5	Fleet Count			FY25 DEPT FINAL BUDGET		FY26 DEPT REQUESTED IN FY25		CURRENT FY26 REQUESTS	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
6																	
7																	
8																	
325																	
326																	
327																	
328		Bonded Debt Service- Principal & Interest															
329																	
332		2006 Fire Station #2 GO Bond - principal (20 Yrs, refi 1.88%)		265,000		275,000		275,000									
333		2006 Fire Station #2 GO Bond - interest (20 Yrs, refi 1.88%)		10,152		5,170		5,170									
334		2008 Public Safety Building GO Bond - principal (20 Yrs, 4.14%)		375,000		425,000		425,000	450,000	450,000							
335		2008 Public Safety Building GO Bond - interest (20 Yrs 4.14%)		70,380		54,855		54,855	37,260	18,630							
336		2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)		83,947		85,483		85,483	87,048	88,641	90,263						
337		2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)		7,967		6,431		6,431	4,867	3,274	1,652						
338		2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%)		218,000		222,000		222,000	226,000	230,000	234,000	238,000	242,000	246,000	250,000	254,000	259,000
339		2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 1.71%)		44,785		41,057		41,057	37,261	33,396	29,463	25,462	21,392	17,254	13,047	8,772	4,429
340		2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%)		264,000		269,000		269,000	275,000	281,000	287,000	293,000	300,000	306,000	313,000	320,000	326,000
341		2020 Marina Dock Replacement Bond - interest (15 Yrs @ 2.16%)		69,854		64,152		64,152	58,342	52,402	46,332	40,133	33,804	27,324	20,714	13,954	7,042
342		2021 Fire Engine & SCBA Muni Lease - principal (10Yrs @ 1.6%)		84,076		85,421		85,421	86,788	88,177	89,588	91,021	92,477				
343		2021 Fire Engine & SCBA Muni Lease - interest (10Yrs @ 1.6%)		9,881		8,536		8,536	7,169	5,780	4,369	2,936	1,753				
344		Subscription Based Software GASB 96 SBITA - principal		85,156		79,360		107,656	116,544	126,207	58,545	62,475	66,723	21,462	24,784	28,458	12,781
345		Subscription Based Software GASB 96 SBITA - interest		29,275		24,481		43,358	36,140	28,218	19,529	16,875	13,962	10,765	8,903	6,755	4,291
346		2028 City Hall Renovation/Construction Principal (\$4M @ 15 Yrs @est 4.75%)				188,885				188,885	197,857	207,255	217,099	227,412	238,214	249,529	261,381
347		2028 City Hall Renovation/Construction Interest (\$4M @ 15 Yrs @est 4.75%)				190,000				190,000	181,028	171,630	161,785	151,473	140,671	129,356	117,503
348		2027 Fire Engine Ladder Truck Principal (\$2.5M @ 10 Yrs@est 4.25%)							205,825	214,573	223,692	233,199	243,110	253,442	264,214	275,443	287,149
349		2027 Fire Engine Ladder Truck Interest (\$2.5M @ 10 Yrs@est 4.25%)							106,250	97,502	88,383	78,876	68,965	58,633	47,862	36,633	24,926
350		2029 Fire Engine Pumper Truck Principal (\$1.5M @ 10 Yrs@est 4.25%)									123,495	128,744	134,215	139,919	145,866	152,065	158,528
351		2029 Fire Engine Pumper Truck Interest (\$1.5M @ 10 Yrs@est 4.25%)									63,750	58,501	53,030	47,326	41,379	35,180	28,717
352		2027 Public Workers Side Loaders Principal (\$410K @ 5 Yrs @est 4%)							75,697	78,725	81,874	85,149	88,555				
353		2027 Public Workers Side Loaders Interest (\$410K @ 5 Yrs @est 4%)							16,400	13,372	10,223	6,943	3,542				
354		2026 Public Workers Rear Loaders Principal (\$320K @ 5 Yrs @est 4%)						59,081	61,444	63,902	66,458	69,116					
355		2026 Public Workers Rear Loaders Interest (\$320K @ 5 Yrs @est 4%)						12,800	10,437	7,979	5,423	2,765					
364		Debt Totals by Year		1,617,474		2,024,831		1,765,001	1,898,471	2,260,663	1,902,924	1,812,079	1,742,413	1,507,010	1,508,654	1,510,144	1,491,748
365		Debt Totals by Year excluding Marina		1,283,619		1,691,679		1,431,849	1,565,130	1,927,261	1,569,592	1,478,947	1,408,609	1,173,686	1,174,939	1,176,190	1,158,706
366		New Proposed DEBT in Blue															
367		SUMMARY BY CATEGORY															
368																	
369		Total Capital Items		3,932,371		1,441,000		2,255,000	1,290,000	1,551,000	1,280,500	1,743,000	1,707,000	2,334,000	2,665,500	4,047,000	993,000
370		Total Facility Maintenance		592,164		2,012,664		2,233,720	1,077,372	627,372	667,372	627,372	667,372	627,372	627,372	627,372	614,891
371		Total Drainage		2,045,804		2,148,668		4,148,668	548,668	548,668	548,668	548,668	548,668	548,668	548,668	548,668	548,668
372		Total Beach Maintenance		1,012,500		410,000		772,250	16,931,000	131,000	106,000	106,000	106,000	106,000	986,500	106,000	26,548,110
373		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	75,000
374		Total Bond and Loan Payments		1,617,474		2,024,831		1,765,001	1,898,471	2,260,663	1,902,924	1,812,079	1,742,413	1,507,010	1,508,654	1,510,144	1,491,748
375		Total all expenditures on this schedule		9,275,313		8,112,163		11,249,639	21,820,511	5,193,703	4,580,463	4,912,119	4,846,453	5,198,050	6,411,693	6,914,184	30,271,417

City of Isle of Palms Debt Schedule

Decription	Year Issued	Original Debt Amt	Original Rate	Current Rate	Original Term	Matures	FY2026			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038	FY2039	FY2040	FY2041	FY2042	Total Payments FY25-FY42															
							P	I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P	I	P&I																
CURRENTLY OUTSTANDING:																																									
Fire Station #2	FY07	3,650,000	3.99% non-taxable	1.88% non-taxable	20 years	FY26	275,000	5,170	280,170																275,000	5,170	280,170														
Pub Safety Building	FY09	6,700,000	4.14% non-taxable	4.14% non-taxable	20 years	FY28	425,000	54,855	479,855	487,260	468,630														1,325,000	110,745	1,435,745														
75' Fire Ladder Truck	FY20	848,267	1.83% non-taxable	1.83% non-taxable	10 years	FY29	85,483	6,431	91,915	91,915	91,915	91,915													351,435	16,224	367,658														
Drainage Phase 3	FY21	3,500,000	1.71% non-taxable	1.71% non-taxable	15 years	FY35	222,000	41,057	263,057	263,261	263,396	263,463	263,462	263,392	263,254	263,047	262,772	263,429							2,401,000	231,534	2,632,534														
Marina Docks	FY21	4,300,000	2.16% taxable	2.16% taxable	15 years	FY35	269,000	64,152	333,152	333,342	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042							2,970,000	364,198	3,334,198														
Fire Engine	FY22	875,706	1.6% non-taxable	1.6% non-taxable	10 years	FY31	85,421	8,536	93,957	93,957	93,957	93,957	93,957	94,230											533,472	30,543	564,014														
Subscription Based Software (SBITs) (Note A)	FY22 & FY23	839,386	inputed average approx 7.15%		Varies	FY24 - FY39	107,656	43,358	151,014	152,684	154,426	78,074	79,350	80,684	32,227	33,687	35,213	17,072	17,755	18,465	14,260	-																			
City Hall	FY26	4,000,000	4.75%	4.75%	15 years	FY40					378,885	378,885	378,885	378,884	378,885	378,885	378,885	378,884	378,885	378,884	378,884	378,885	378,885	378,885	670,575	194,337	864,912														
Fire Engine Ladder Truck	FY27	2,500,000	4.25%	4.25%	10 years	FY36				312,075	312,075	312,075	312,075	312,075	312,075	312,076	312,076	312,075	312,075						2,500,000	620,752	3,120,752														
Public Works Side Loaders	FY26	710,000	4.00%	4.00%	5 years	FY31				92,097	92,097	92,097	92,097	92,097	-	-	-	-	-						410,000	50,485	460,485														
Public Works Rear Loaders	FY27	710,000	4.00%	4.00%	5 years	FY30	59,081	12,800	71,881	71,881	71,881	71,881	71,881												320,001	39,404	359,405														
Fire Engine Pumper Truck	FY29	1,500,000	4.25%	4.25%	10 years	FY38					-	187,245	187,245	187,245	187,245	187,245	187,245	187,245	187,246	187,245	187,246	-			1,500,000	372,452	1,872,452														
SUBTOTAL EXISTING DEBT SERVICE							1,528,641	236,359	1,765,001	1,898,471	2,260,663	1,902,924	1,812,084	1,742,411	1,507,010	1,508,655	1,510,145	1,491,747	895,961	584,594	580,390	378,885	378,885	378,885	378,885	17,256,485	3,719,112	20,975,596													
PROPOSED NEW DEBT:																																									
NEW DEBT PROPOSED FOR FY26 BUDGET							320,000	39,404	359,404																																
NEW PROPOSED DEBT IN BLUE FOR FUTURE YEARS										3,581,237	5,683,269	1,872,452																													
SUBTOTAL BUDGETED DEBT SERVICE							1,528,641	236,359	1,765,001	1,898,471	2,260,663	1,902,924	1,812,084	1,742,411	1,507,010	1,508,655	1,510,145	1,491,747	895,961	584,594	580,390	378,885	378,885	378,885	378,885	17,256,485	3,719,112	20,975,596													
TOTAL PRINCIPAL & INTEREST OUTSTANDING AT YEAR END																																									
							8,073,643			9,756,409		13,179,015		13,148,544		11,336,459		9,594,048		8,087,038		6,578,383		5,068,238		3,576,491		2,680,530		2,095,936		1,515,546		1,136,658		757,772		378,886		(0)	

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

Total Assessed Value (this analysis assumes no growth in assessed value; growth in assessed value would result in a higher available debt limit) :																	
	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740
8% of Assessed Value	24,246,379	24,246,379	24,246,379	24,246,379	24,246,379	24,246,379	24,246,379	24,246,379	24,246,379	24,246,379	24,246,379	24,246,379	24,246,379	24,246,379	24,246,379	24,246,379	24,246,379
Less current IOP GO Debt outstanding issued without a referendum (principal only):																	
Fire Station #2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety Building	(900,000)	(450,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Drainage Outfalls	(2,179,000)	(1,953,000)	(1,723,000)	(1,489,000)	(1,251,000)	(1,009,000)	(763,000)	(513,000)	(259,000)	-	-	-	-	-	-	-	-
Marina Docks	(2,701,000)	(2,426,000)	(2,145,000)	(1,858,000)	(1,565,000)	(1,265,000)	(959,000)	(646,000)	(326,000)	-	-	-	-	-	-	-	-
Available debt limit (principal)	18,466,379	19,417,379	20,378,379	20,899,379	21,430,379	21,972,379	22,524,379	23,087,379	23,661,379	24,246,379	24,246,379	24,246,379	24,246,379	24,246,379	24,246,379	24,246,379	24,246,379

NOTE A: Governmental Accounting Standards Statement No. 96 required the City to recognize principal and inputed interest payments on long term agreements related to subscription-based information technology arrangements (SBITAs). At the end of FY23, the City had eight such arrangements including Police body-worn and in-car camera systems, Fire Dept training and scheduling systems, parking citation software, Rentalscape short term rental monitoring software, BS&A accounting software and VC3 technology management services. Future annual payments shown here can change, according to each specific agreement (increase by the CPI Index, increase/decrease due to # of users, etc).

City of Isle of Palms  
FY26 Millage Rate Table

FOR ADDITIONAL REVENUE- INCREASE OPERATING MILLAGE  
BY STATE ALLOWED RECAPTURE FOR 2 YEARS (2 YEARS  
=4.70+8.81=13.21%). TOTAL ADDITIONAL PROPERTY TAX  
GENERATED BY THIS INCREASE WOULD BE APPROX \$610K  
BASED ON CURRENT VALUE OF A MIL (\$305K)

CURRENT ISLE OF PALMS MILLAGE									
Operating Millage Rate					Operating Millage Rate				
Debt Service Millage Rate					Debt Service Millage Rate				
Total IOP Millage Rate					Total IOP Millage Rate				
Local Option Sales Tax Credit Factor					Local Option Sales Tax Credit Factor				
Appraised Value	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	TAXPAYER'S INCREASE/(DECREASE)
250,000	223	(50)	173	335	248	(50)	198	372	25 38
300,000	268	(60)	208	401	298	(60)	238	447	30 45
350,000	312	(70)	242	468	348	(70)	278	521	35 53
400,000	357	(80)	277	535	397	(80)	317	596	40 61
500,000	446	(100)	346	669	496	(100)	396	745	50 76
600,000	535	(120)	415	803	596	(120)	476	894	61 91
700,000	624	(140)	484	937	695	(140)	555	1,043	71 106
900,000	803	(180)	623	1,204	894	(180)	714	1,340	91 136
1,000,000	892	(200)	692	1,338	993	(200)	793	1,489	101 151
1,250,000	1,115	(250)	865	1,673	1,241	(250)	991	1,862	126 189
1,500,000	1,338	(300)	1,038	2,007	1,489	(300)	1,189	2,234	151 227
1,750,000	1,561	(350)	1,211	2,342	1,738	(350)	1,388	2,606	177 265
2,000,000	1,784	(400)	1,384	2,676	1,986	(400)	1,586	2,979	202 303
2,500,000	2,230	(500)	1,730	3,345	2,482	(500)	1,982	3,723	252 378
3,000,000	2,676	(600)	2,076	4,014	2,979	(600)	2,379	4,468	303 454
3,500,000	3,122	(700)	2,422	4,683	3,475	(700)	2,775	5,213	353 530
4,000,000	3,568	(800)	2,768	5,352	3,972	(800)	3,172	5,958	404 606
4,500,000	4,014	(900)	3,114	6,021	4,468	(900)	3,568	6,702	454 681
5,000,000	4,460	(1,000)	3,460	6,690	4,965	(1,000)	3,965	7,447	505 757

APPROXIMATE ANNUAL PROPERTY TAX REVENUE TO THE CITY = \$5,513,759

FY24 Millage Rates of Neighboring Communities: Sullivan's Island = 0.06040 Mt Pleasant = 0.04430 Folly Beach = 0.0366