



Special City Council Committee Meeting

1:00pm, Wednesday, March 11, 2026

City Hall

Council Chambers

1207 Palm Boulevard, Isle of Palms, SC

Agenda

- 1. Call to Order** and acknowledgment that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.
- 2. Discussion of FY27 Budget**
 - a. Review revenue and expenditure assumptions
 - b. Review of key budget initiatives
 - c. Revenue and expense review by Department and by Fund
 - d. Discussion of revenue increase and expense reduction opportunities
 - e. Additional projects or initiatives to consider
 - f. Next steps
- 3. Adjournment**

High-Level Assumptions – FY27 Budget Planning

Revenue Assumptions

- Tourism Revenue: Municipal, State and Beach- 2% increase based on trailing 12 months.

 - Hospitality based- 1.5% increase based on trailing 12 months.

 - Business License, Residential Rental Licenses, Building Permits and Parking- 1% increase based on trailing 12 months.
-

High-Level Assumptions – FY27 Budget Planning

Revenue Assumptions (cont.)

- Insurance Licenses and Public Utilities- 3% increase based on trailing 12 months.

- Other Revenue: 0.5% - 2% increase of trailing 12 months

High-Level Assumptions – FY27 Budget Planning

Operating Expenses Assumptions

- Increase of 1% – 3% of trailing 12 months
 - Electric and Gas - 13% increase based on trailing 12 months
-

High-Level Assumptions – FY27 Budget Planning

Personnel Expense Assumptions

- Includes recommendations from Evergreen Study

- Includes three new positions- two Police Officers & Resilience Officer

- Includes 2.8% COLA and 3% merit increases

High-Level Assumptions – FY27 Budget Planning

Major Initiative

Expenses

(over \$100,000)

-
- Beach Renourishment- \$15,400,000
-
- Drainage Projects- \$3,925,000 (Palm between 38th and 41st and other)
-
- Fire Ladder Truck - \$2,500,000
-
- Fire Rescue Boat- \$300,000

High-Level Assumptions – FY27 Budget Planning

Major Initiative Expenses-continued (over \$100,000)

- Public Works Loader - \$220,000
- 7 vehicles (FD, PD, BD) - \$454,000
- AI traffic signal- \$100,000

High-Level Assumptions – FY27 Budget Planning

Major Initiative Expenses-continued (over \$100,000)

- Dune walkovers- \$265,000 (state funding requested)
- Bulkhead recoating- \$450,000
- Marina dredging- \$700,000 (state funding secured)
- Marina restaurant parking lot \$500,000 (could be paid from overage)

City Controlled Revenue Growth Options

OPTION	EST. ANNUAL IMPACT	NOTES
15% increase to parking, license, and permit fees	\$800,000	Recurring
\$200 user fee per dwelling	\$1,000,000	Recurring
Millage Adjustment	\$750,000	\$5M over 8 years- recurring
New paid beach parking	\$500,000	Requires SCDOT

State Controlled Revenue Growth Options

OPTION	EST. ANNUAL IMPACT	NOTES
Pursue change to real estate transfer laws	TBD	Requires SC Law change
Pursue change to ATAX laws	TBD	Allows different fees in different areas- requires SC Law change
Pursue change to Municipal Improvement District Act	TBD	Only allowed at county level currently- requires SC Law change
Pursue change to allow municipal sales tax percent	TBD	Requires SC Law change

City Controlled Cost Reduction Options

OPTION	EST. COST REDUCTION	NOTES
Pursue sand retention methods	\$800,000 annually (excluding construction cost)	Benefit assumes method delays renourishment 2 years
Support USACE beach and shoal projects	\$1,350,000 annually	Shoal project has been estimated to provide an average of 75,000 cubic yards annually
Delay drainage projects	\$5,500,000 one time	Project could become phased and grant dependent
Freeze on adding positions	\$100,000 annually per position	Includes entry salary + fringe Excludes equipment

City of Isle of Palms, SC

FY27 Budget with Forecasts for FY28 - FY36

SUMMARY SCHEDULES

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City of Isle of Palms, SC

Budget FY27 Planning Model

Summary of Key Budget Initiatives

	Initiative Name	Department	FY27 Estimated Cost (\$)	Funding Source (Hospitality/Municipal/State/Other)	Council Notes
1	Evergreen Compensation Study recommendations	All	818,068	General	(Fully loaded does not include OT) Public Safety -Step to Step, General/Administrative -discounted range penetration
2	Metal doors (\$40k)& elevator modernization (\$70k)	General Government	110,000	Capital	
3	4 vehicles (\$259k), radios & AI reporting software (\$39.5k), drone & Cradle point software (\$73.5k), computer server (\$18k), solar radar sign (\$8.5k), Civic RMS software (\$70k) & AI traffic signal (\$100k)	Police	568,500	Capital, Hospitality, Municipal, State	
4	FD ladder truck (\$2.5m), high water equipment (\$30k), drone (\$40.5k), 2 trucks (\$150k), medical monitor (\$7k), JD mule (\$27k), Sea Doo (\$18k), rescue boat (\$300k), radios (27.50k), flat bottom boat (\$25k)	Fire	3,125,000	Capital, Hospitality, Municipal, State	Propose debt for fire ladder \$2.5m. City's requesting state and federal grants.
5	Routine & major drainage projects (\$3.925m), truck-11 yard loader (\$220k), water pumps (\$20k), Dominion underground lines (\$131k)	Public Works	4,296,000	Capital, Hospitality, Municipal	Drainage Projects includes small drainage \$100k, comprehensive drainage \$250k, design & permit (Myrtle)\$100k, 38th and 41st -phase 1 (\$1.850m) and Waterway Blvd-phase 3 (\$1.625m). \$1.2M of Waterway Blvd will be funded from SC State grant and Charleston County's NPDES.
6	Carts for side loader	Public Works	100,000	General	
7	Truck	Building and Planning	45,000	Capital	
8	Upgrade IT (\$60k), exterior lights (\$25k), routine playground equipment (\$20k), basketball goals (\$22k), & picnic shelter (\$92k)	Recreation	219,000	Capital Municipal, State	
9	Artwork (\$10k), assigned for infrastructure (\$75k), resurface Ocean Blvd (\$100k), sidewalk (\$70k)	Front Beach	255,000	Capital, Hospitality, Municipal, State	
10	Beach Renourishment -continued from FY26	Beach Preservation	13,849,944	Beach Preservation	Currently in as cash with transfers from tourism funds and \$800k re-allocated SCPRT Marina dredging grant.
11	Dunes walkovers	Beach Preservation	265,000	Beach Preservation	City's requesting state and federal grants.
12	Bulkhead	Marina	450,000	Marina	
13	Dredging	Marina	700,000	Marina (grant)	Fully funded by SCPRT grant
14	Public green space & parking	Marina	500,000	Marina	Remove upon council's approval of Marina's restaurant lease
15	Transfers to General Fund	All	2,636,892	Hospitality, Municipal & State	Police (\$950.7k), Fire (\$1154.1m), General (\$46.4k), Public Works (\$404.3), Building (\$87.3k)
16	Transfers to Capital Fund	All	921,156	General	For current and future capital projects

City of Isle of Palms, SC

FY27 Budget Planning Model

Fiscal Year Reference 2027

Council Summary

Fund	General Fund	Capital Projects Fund	Municipal Accommodations Fee Fund	State Accommodations Tax Fund	Hospitality Tax Fund	Beach Preservation Fee Fund	Marina Enterprise Fund	Victim Assistance Fund	Recreation Building Fund	Fire Department 1% Fund	Disaster Recovery Fund	Total
Revenues												
Property and Local Opt Taxes	7,015,121	-	-	-	-	-	-	-	-	-	-	7,015,121
Licences & Permits	7,355,208	-	-	-	-	-	-	-	-	-	-	7,355,208
Tourism Revenues	212,621	-	3,209,689	3,752,410	1,429,631	2,250,406	-	-	-	-	-	10,854,757
All Other Revenues	2,653,368	1,646,993	157,136	136,580	43,097	861,740	1,765,140	15,089	18,746	344,774	129,335	7,771,998
Total Revenues	17,236,317	1,646,993	3,366,825	3,888,990	1,472,728	3,112,147	1,765,140	15,089	18,746	344,774	129,335	32,997,084
Expenses												
Personnel Expenses	13,559,948	-	-	-	-	-	-	-	-	-	-	13,559,948
Operating Expenses	4,137,843	577,066	408,193	1,558,033	406,034	900,188	1,168,218	12,120	14,948	344,403	13,000	9,540,045
Capital Expenses	100,000	4,311,000	709,668	219,500	466,500	14,508,494	450,000	-	-	-	-	20,765,162
Drainage Expenses	-	-	195,804	570,000	-	-	-	-	-	-	-	765,804
Debt Service Expenses	804,263	156,038	159,457	91,915	228,463	-	333,342	-	-	-	-	1,773,477
Total Expenses	18,602,054	5,044,104	1,473,122	2,439,448	1,100,997	15,408,681	1,951,560	12,120	14,948	344,403	13,000	46,404,435
Net Transfers	1,715,737	921,156	(4,730,707)	(3,931,751)	(1,316,604)	6,517,163	825,006	(3,000)	3,000	-	-	(0)
Change in Fund Balance	350,000	(2,475,955)	(2,837,004)	(2,482,209)	(944,873)	(5,779,371)	638,586	(31)	6,798	372	116,335	(13,407,351)
FY2027 Projected Beginning Fund Balance	5,892,132	16,360,409	6,734,938	5,726,701	1,930,545	8,237,146	4,517,645	32,120	84,095	22,701	4,317,674	53,856,106
FY2027 Projected Ending Fund Balance	6,242,132	13,884,454	3,897,935	3,244,492	985,672	2,457,775	5,156,231	32,089	90,893	23,072	4,434,009	40,448,755

City of Isle of Palms, SC

FY27 Budget Planning Model

First Fiscal Year **2024**

Personnel Summary

Total General Fund Expenditures	14,657,016	15,682,246	17,024,814	18,602,054	19,131,695	19,343,158	20,181,807	20,963,920	21,880,404	22,737,548	23,742,252	24,669,241	25,504,181
Total City Wide Expenditures	24,104,939	28,148,038	35,751,509	46,404,435	28,414,292	30,826,739	30,470,015	29,332,542	30,620,016	31,443,197	31,883,541	61,838,429	32,736,732

Fiscal Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Salaries & Wages													
Salaries & Wages	6,055,310	6,472,966	7,080,909	8,059,684	8,461,818	8,884,909	9,329,155	9,795,613	10,281,730	10,794,966	11,333,864	11,899,708	12,493,843
Overtime Wages	655,065	800,565	692,144	779,172	818,130	859,037	901,989	947,088	994,442	1,044,165	1,096,373	1,151,191	1,208,751
Part-Time Wages	365,431	370,046	401,906	442,605	464,735	487,972	512,370	537,989	564,888	593,133	622,789	653,929	686,625
Subtotal - Salaries and Wages	7,075,806	7,643,577	8,174,959	9,281,461	9,744,684	10,231,918	10,743,514	11,280,689	11,841,060	12,432,263	13,053,027	13,704,828	14,389,219
% INCREASE FROM PRIOR YEAR	-	8%	7%	14%	5%	5%	5%	5%	5%	5%	5%	5%	5%
% OF TOTAL GENERAL FUND EXPENDITURES	48%	49%	48%	50%	51%	53%	53%	54%	54%	55%	55%	56%	56%
% OF CITY WIDE EXPENDITURES	29%	27%	23%	20%	34%	33%	35%	38%	39%	40%	41%	22%	44%
Fringes													
Fica Expense	528,792	571,790	626,685	709,955	745,401	782,671	821,805	862,895	905,979	951,216	998,715	1,048,588	1,100,954
Retirement Expense	1,308,252	1,424,055	1,578,782	1,794,630	1,884,350	1,978,568	2,077,496	2,181,371	2,290,426	2,404,934	2,525,168	2,651,413	2,783,970
Group Health Insurance	1,034,187	1,130,658	1,302,644	1,361,576	1,425,802	1,497,092	1,571,946	1,650,543	1,728,565	1,810,442	1,896,368	1,986,544	2,081,183
Workers Compensation	318,002	361,053	361,712	412,326	432,921	454,567	477,296	501,161	526,195	552,480	580,080	609,059	639,487
Unemployment Compensation	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal - Fringes	3,189,233	3,487,556	3,869,822	4,278,487	4,488,474	4,712,898	4,948,542	5,195,970	5,451,164	5,719,073	6,000,331	6,295,604	6,605,594
% INCREASE FROM PRIOR YEAR	-	9%	11%	11%	5%	5%	5%	5%	5%	5%	5%	5%	5%
% OF SALARIES & WAGES	45%	46%	47%	46%	46%	46%	46%	46%	46%	46%	46%	46%	46%
% OF TOTAL GENERAL FUND EXPENDITURES	22%	22%	23%	23%	23%	24%	25%	25%	25%	25%	25%	26%	26%
% OF CITY WIDE EXPENDITURES	13%	12%	11%	9%	16%	15%	16%	18%	18%	18%	19%	10%	20%
Total Personnel Costs	10,265,039	11,131,133	12,044,781	13,559,948	14,233,158	14,944,815	15,692,056	16,476,659	17,292,225	18,151,336	19,053,357	20,000,432	20,994,813
% INCREASE FROM PRIOR YEAR	-	8%	8%	13%	5%	5%	5%	5%	5%	5%	5%	5%	5%
% OF TOTAL GENERAL FUND EXPENDITURES	70%	71%	71%	73%	74%	77%	78%	79%	79%	80%	80%	81%	82%
% OF CITY WIDE EXPENDITURES	43%	40%	34%	29%	50%	48%	51%	56%	56%	58%	60%	32%	64%
# OF FULL-TIME EMPLOYEES	92	92	91	92	95	92.5	92.5	92.5	92.5	92.5	92.5	92.5	92.5
SALARY & WAGES FTE	72,939	79,060	85,418	96,075	97,684	105,340	110,607	116,137	121,905	127,991	134,381	141,091	148,136
FRINGE FTE	33,571	36,714	41,233	45,081	45,840	49,433	51,905	54,500	57,224	60,085	63,088	66,242	69,554
TOTAL (FULLY LOADED) FTE	106,510	115,774	126,652	141,156	143,524	154,773	162,512	170,637	179,129	188,075	197,469	207,333	217,690

City of Isle of Palms, SC

FY27 Budget Planning Model

First Fiscal Year 2024

Revenue Summary

Fiscal Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
General Fund	16,041,952	16,932,893	17,155,608	17,236,317	17,520,959	17,373,428	17,674,840	17,952,148	18,241,803	18,534,673	18,833,249	19,137,657	19,448,030
Capital Projects Fund	866,858	2,566,526	4,410,711	1,646,993	404,974	344,485	275,630	237,765	201,303	178,411	147,685	109,611	85,606
Municipal Accommodations Fee Fund	2,623,641	3,089,347	3,476,030	3,366,825	3,386,634	3,458,594	3,534,926	3,610,430	3,674,817	3,732,390	3,793,691	3,837,665	3,880,225
Hospitality Tax Fund	1,592,027	1,568,110	1,525,282	1,472,728	1,434,715	1,412,567	1,393,366	1,374,653	1,396,570	1,416,869	1,440,803	1,467,066	1,493,092
State Accommodations Tax Fund	3,610,788	3,896,560	3,896,330	3,888,990	3,931,472	4,025,367	4,123,090	4,223,125	4,321,022	4,415,795	4,509,444	4,607,291	4,700,275
Beach Preservation Fee Fund	3,010,612	5,208,800	5,221,671	3,112,147	2,390,913	2,484,841	2,560,497	2,639,058	2,743,120	2,837,750	2,935,885	2,636,710	2,689,444
Marina Enterprise Fund	1,447,703	1,034,832	1,047,104	1,765,140	1,091,881	1,115,851	1,140,939	1,167,187	1,194,640	1,223,344	1,253,349	1,284,704	1,317,463
Disaster Recovery Fund	167,266	154,562	105,053	129,335	132,823	136,412	140,105	143,904	147,813	151,836	155,975	160,234	164,616
Fire Department 1% Fund	228,635	284,203	341,647	344,774	348,224	351,709	355,230	358,785	362,377	366,005	369,670	373,371	377,110
Victim Assistance Fund	15,063	11,120	14,000	15,089	15,231	15,379	15,531	15,689	15,853	16,022	16,198	16,379	16,567
Building Recreation Fund	23,088	18,900	21,000	18,746	19,112	19,486	19,868	20,258	20,658	21,066	21,484	21,911	22,348
Total	29,627,633	34,765,853	37,214,436	32,997,084	30,676,938	30,738,118	31,234,022	31,743,002	32,319,977	32,894,162	33,477,431	33,652,600	34,194,776

Expenditure Summary

Fiscal Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
General Fund	14,657,016	15,682,246	17,024,814	18,602,054	19,131,695	19,343,158	20,181,807	20,963,920	21,880,404	22,737,548	23,742,252	24,669,241	25,504,181
Capital Projects Fund	2,288,256	3,783,157	5,063,238	5,044,104	2,317,399	5,734,889	2,284,458	2,243,105	1,901,832	2,045,641	1,951,532	2,085,506	997,305
Municipal Accommodations Fee Fund	1,017,141	867,086	1,443,406	1,473,122	1,944,383	1,167,585	1,807,259	1,464,242	2,053,440	1,103,160	1,123,316	1,129,047	841,782
Hospitality Tax Fund	966,620	1,069,529	1,010,615	1,100,997	1,109,557	779,158	838,803	675,411	788,783	788,051	717,361	791,714	732,111
State Accommodations Tax Fund	1,738,691	1,703,262	2,463,736	2,439,448	1,909,748	1,854,985	1,872,466	2,002,024	1,972,744	1,866,129	2,287,180	1,980,899	2,578,788
Beach Preservation Fee Fund	2,254,859	3,640,050	7,527,711	15,408,681	844,387	782,051	2,312,450	803,140	834,129	1,705,927	857,041	29,968,982	861,259
Marina Enterprise Fund	933,139	1,055,365	767,562	1,951,560	768,928	772,958	777,018	781,110	785,217	789,362	793,527	797,714	801,950
Disaster Recovery Fund	1,564	38,682	10,000	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218
Fire Department 1% Fund	224,216	285,265	353,627	344,403	347,827	351,285	354,778	358,305	361,869	365,467	369,102	372,773	376,481
Victim Assistance Fund	10,886	9,612	12,000	12,120	12,140	12,161	12,181	12,202	12,223	12,244	12,266	12,287	12,309
Building Recreation Fund	12,551	13,784	74,800	14,948	15,097	15,248	15,401	15,555	15,710	15,868	16,026	16,187	16,348
Total	24,104,939	28,148,038	35,751,509	46,404,435	28,414,292	30,826,739	30,470,015	29,332,542	30,620,016	31,443,197	31,883,541	61,838,429	32,736,732

City of Isle of Palms, SC
FY27 Budget Planning Model

First Fiscal Year 2024

General Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	16,041,952	16,932,893	16,489,811	17,155,608	665,797	17,236,317	17,520,959	17,373,428	17,674,840	17,952,148	18,241,803	18,534,673	18,833,249	19,137,657	19,448,030
Expenditures	14,657,016	15,682,246	17,085,984	17,024,814	(61,170)	18,602,054	19,131,695	19,343,158	20,181,807	20,963,920	21,880,404	22,737,548	23,742,252	24,669,241	25,504,181
Transfers In	1,562,311	2,324,474	2,666,058	2,669,059	3,001	2,636,892	3,507,483	3,682,707	3,709,033	3,736,674	4,852,353	5,482,828	5,696,000	6,648,000	6,678,000
Transfers Out	2,448,944	3,224,795	2,069,886	2,069,886	-	921,156	1,546,747	1,662,978	1,077,066	374,902	863,752	1,154,953	436,996	766,416	496,850
Additions to Reserved FB 30%	-	-	-	-	-	350,000	350,000	50,000	125,000	350,000	350,000	125,000	350,000	350,000	125,000
Net	498,303	350,326	-	729,967	729,967	0	-	0	0	(0)	(0)	0	-	-	(0)
Fund Balance	4,811,839	5,162,165	-	5,892,132	5,892,132	6,242,132	6,592,132	6,642,132	6,767,132	7,117,132	7,467,132	7,592,132	7,942,132	8,292,132	8,417,132

Capital Projects Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	866,858	2,566,526	3,780,290	4,410,711	630,421	1,646,993	404,974	344,485	275,630	237,765	201,303	178,411	147,685	109,611	85,606
Expenditures	2,288,256	3,783,157	4,508,586	5,063,238	554,652	5,044,104	2,317,399	5,734,889	2,284,458	2,243,105	1,901,832	2,045,641	1,951,532	2,085,506	997,305
Transfers In	2,116,340	2,524,143	2,069,886	2,069,886	-	921,156	1,546,747	1,662,978	1,077,066	374,902	863,752	1,154,953	436,996	766,416	496,850
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	694,941	1,307,512	1,341,591	1,417,359	75,769	(2,475,955)	(365,678)	(3,727,427)	(931,763)	(1,630,439)	(836,777)	(712,277)	(1,366,851)	(1,209,479)	(414,849)
Fund Balance	13,635,538	14,943,050	-	16,360,409	16,360,409	13,884,454	13,518,776	9,791,348	8,859,586	7,229,147	6,392,370	5,680,092	4,313,242	3,103,762	2,688,913

Municipal Accommodations Fee Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	2,623,641	3,089,347	2,563,556	3,476,030	912,474	3,366,825	3,386,634	3,458,594	3,534,926	3,610,430	3,674,817	3,732,390	3,793,691	3,837,665	3,880,225
Expenditures	1,017,141	867,086	1,203,938	1,443,406	239,468	1,473,122	1,944,383	1,167,585	1,807,259	1,464,242	2,053,440	1,103,160	1,123,316	1,129,047	841,782
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	829,433	877,265	1,104,821	1,104,821	-	4,730,707	1,608,608	1,686,038	1,686,796	1,687,561	2,424,989	2,725,770	3,317,614	4,075,410	3,881,214
Net	777,066	1,344,995	254,797	927,803	673,006	(2,837,004)	(166,357)	604,971	40,871	458,627	(803,612)	(96,540)	(647,239)	(1,366,793)	(842,771)
Fund Balance	4,462,139	5,807,135	-	6,734,938	6,734,938	3,897,934	3,731,578	4,336,549	4,377,419	4,836,046	4,032,434	3,935,894	3,288,655	1,921,862	1,079,091

State Accommodations Tax Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	3,610,788	3,896,560	3,570,774	3,896,330	325,556	3,888,990	3,931,472	4,025,367	4,123,090	4,223,125	4,321,022	4,415,795	4,509,444	4,607,291	4,700,275
Expenditures	1,738,691	1,703,262	2,516,833	2,463,736	(53,097)	2,439,448	1,909,748	1,854,985	1,872,466	2,002,024	1,972,744	1,866,129	2,287,180	1,980,899	2,578,788
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	1,133,147	1,331,421	1,460,781	1,460,781	-	3,931,751	1,472,444	1,545,916	1,545,916	1,545,916	1,895,916	2,195,916	1,958,000	2,103,000	2,303,000
Net	738,950	861,877	(406,840)	(28,187)	378,653	(2,482,209)	549,280	624,466	704,708	675,185	452,362	353,750	264,264	523,392	(181,513)
Fund Balance	4,893,010	5,754,887	-	5,726,701	5,726,701	3,244,492	3,793,772	4,418,238	5,122,946	5,798,131	6,250,493	6,604,243	6,868,507	7,391,900	7,210,387

Hospitality Tax Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	1,592,027	1,568,110	1,465,623	1,525,282	59,659	1,472,728	1,434,715	1,412,567	1,393,366	1,374,653	1,396,570	1,416,869	1,440,803	1,467,066	1,493,092
Expenditures	966,620	1,069,529	1,166,415	1,010,615	(155,800)	1,100,997	1,109,557	779,158	838,803	675,411	788,783	788,051	717,361	791,714	732,111

Transfers In	258,921	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	277,728	528,642	600,321	600,312	(9)	1,316,604	501,431	526,503	552,828	580,469	609,493	639,967	500,000	550,000	575,000
Net	606,600	(30,061)	(301,113)	(85,645)	215,468	(944,873)	(176,274)	106,906	1,735	118,773	(1,706)	(11,149)	223,442	125,352	185,981
Fund Balance	2,046,251	2,016,190	-	1,930,545	1,930,545	985,672	809,398	916,304	918,039	1,036,813	1,035,106	1,023,957	1,247,399	1,372,751	1,558,732

Beach Preservation Fee Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	3,010,612	5,208,800	1,968,232	5,221,671	3,253,439	3,112,147	2,390,913	2,484,841	2,560,497	2,639,058	2,743,120	2,837,750	2,935,885	2,636,710	2,689,444
Expenditures	2,254,859	3,640,050	930,000	7,527,711	6,597,711	15,408,681	844,387	782,051	2,312,450	803,140	834,129	1,705,927	857,041	29,968,982	861,259
Transfers In	-	-	-	-	-	6,517,163	-	-	-	-	-	-	-	-	-
Transfers Out	-	127,040	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	755,754	1,441,711	1,038,232	(2,306,040)	(3,344,272)	(5,779,371)	1,546,527	1,702,790	248,047	1,835,918	1,908,990	1,131,823	2,078,844	(27,332,273)	1,828,184
Fund Balance	9,101,476	10,543,186	-	8,237,146	8,237,146	2,457,775	4,004,301	5,707,091	5,955,138	7,791,055	9,700,046	10,831,869	12,910,713	(14,421,560)	(12,593,376)

Marina Enterprise Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	1,447,703	1,034,832	2,434,724	1,047,104	(1,387,620)	1,765,140	1,091,881	1,115,851	1,140,939	1,167,187	1,194,640	1,223,344	1,253,349	1,284,704	1,317,463
Expenditures	933,139	1,055,365	2,350,572	767,562	(1,583,010)	1,951,560	768,928	772,958	777,018	781,110	785,217	789,362	793,527	797,714	801,950
Transfers In	753,430	1,946,396	499,864	499,864	-	825,006	75,000	75,750	76,508	77,273	78,045	78,826	79,614	80,410	81,214
Transfers Out	-	1,522,382	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	1,267,993	403,481	584,016	779,406	195,390	638,586	397,953	418,644	440,429	463,349	487,468	512,808	539,436	567,400	596,727
Fund Balance	3,161,161	3,738,239	-	4,517,645	4,517,645	5,156,231	5,554,184	5,972,827	6,413,256	6,876,606	7,364,074	7,876,882	8,416,319	8,983,719	9,580,446

Victim Assistance Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	15,063	11,120	14,000	14,000	-	15,089	15,231	15,379	15,531	15,689	15,853	16,022	16,198	16,379	16,567
Expenditures	10,886	9,612	6,600	12,000	5,400	12,120	12,140	12,161	12,181	12,202	12,223	12,244	12,266	12,287	12,309
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	4,750	3,000	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Net	(574)	(1,492)	7,400	(1,000)	(8,400)	(31)	91	218	350	487	630	778	932	1,092	1,258
Fund Balance	34,612	33,120	-	32,120	32,120	32,089	32,180	32,398	32,748	33,235	33,865	34,643	35,575	36,667	37,925

Building Recreation Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	23,088	18,900	20,499	21,000	501	18,746	19,112	19,486	19,868	20,258	20,658	21,066	21,484	21,911	22,348
Expenditures	12,551	13,784	76,600	74,800	(1,800)	14,948	15,097	15,248	15,401	15,555	15,710	15,868	16,026	16,187	16,348
Transfers In	3,000	3,000	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	13,537	8,116	(56,101)	(50,800)	5,301	6,798	7,014	7,237	7,467	7,703	7,947	8,199	8,458	8,725	9,000
Fund Balance	126,779	134,895	-	84,095	84,095	90,893	97,908	105,145	112,611	120,315	128,262	136,461	144,919	153,643	162,643

Fire Department 1% Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	228,635	284,203	284,071	341,647	57,576	344,774	348,224	351,709	355,230	358,785	362,377	366,005	369,670	373,371	377,110
Expenditures	224,216	285,265	283,193	353,627	70,434	344,403	347,827	351,285	354,778	358,305	361,869	365,467	369,102	372,773	376,481
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	4,418	(1,062)	878	(11,980)	(12,858)	372	398	425	452	480	509	538	568	598	630

Fund Balance	35,743	34,679	-	22,701	22,701	23,072	23,470	23,895	24,347	24,827	25,335	25,873	26,441	27,039	27,669
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Disaster Recovery Fund

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	167,266	154,562	105,053	105,053	-	129,335	132,823	136,412	140,105	143,904	147,813	151,836	155,975	160,234	164,616
Expenditures	1,564	38,682	13,000	10,000	(3,000)	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218
Transfers In	73,683	700,652	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	239,385	816,532	92,053	95,053	3,000	116,335	119,693	123,151	126,711	130,376	134,150	138,036	142,037	146,157	150,398
Fund Balance	3,406,089	4,222,621	-	4,317,674	4,317,674	4,434,009	4,553,702	4,676,853	4,803,564	4,933,940	5,068,090	5,206,126	5,348,163	5,494,319	5,644,718

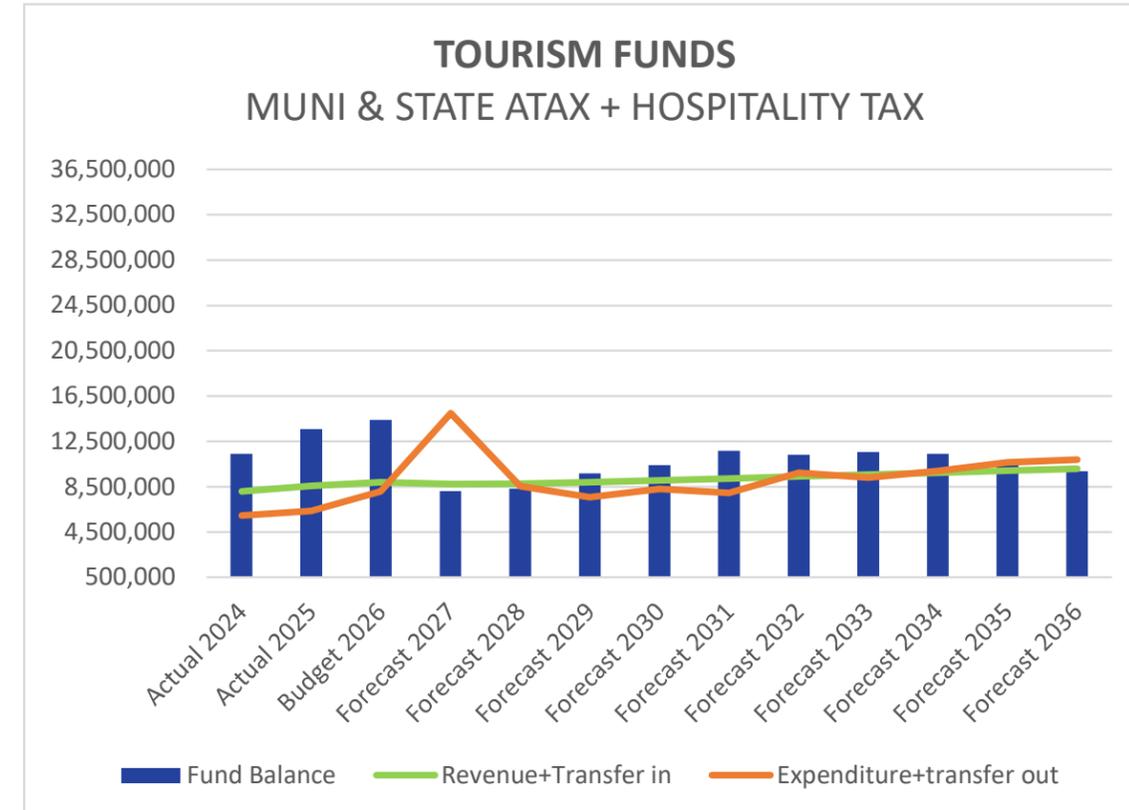
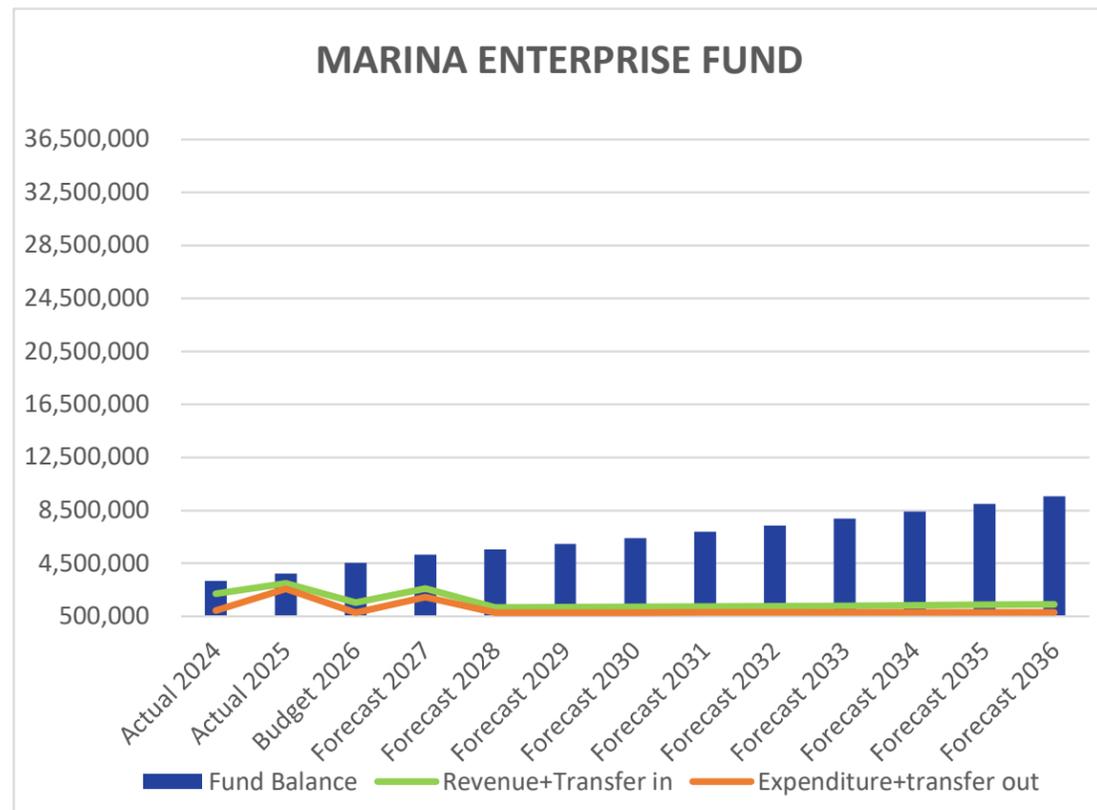
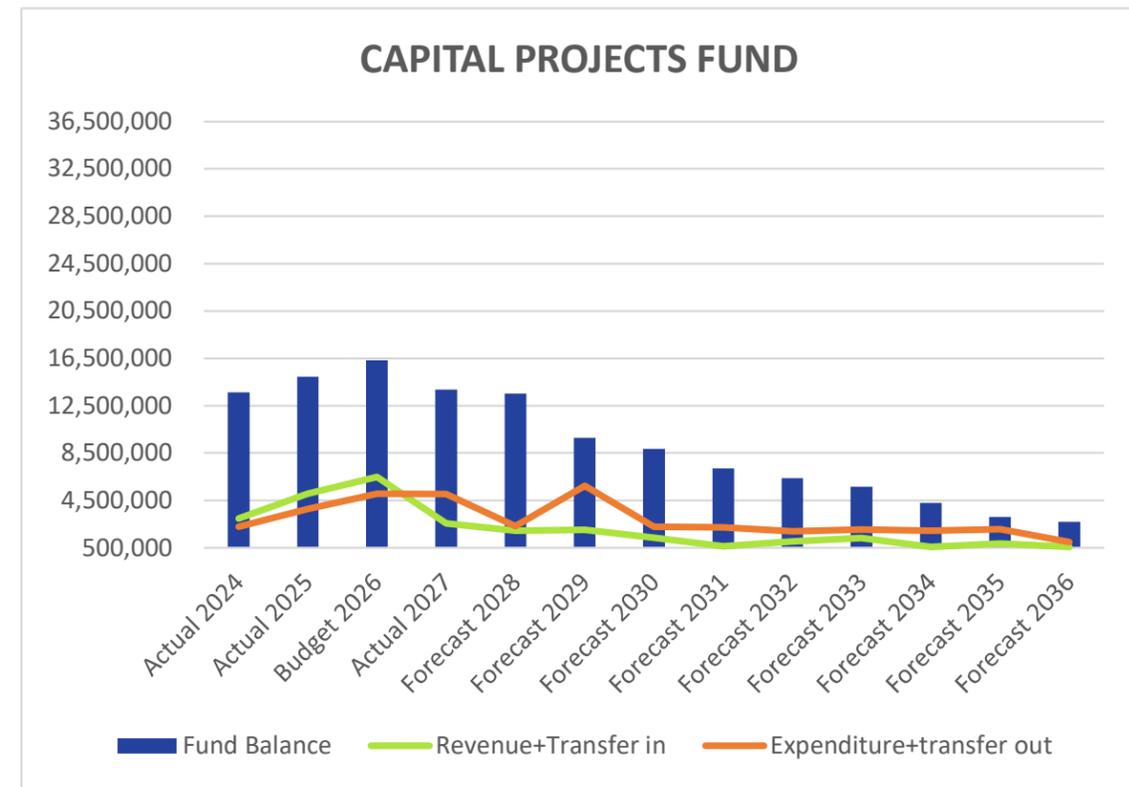
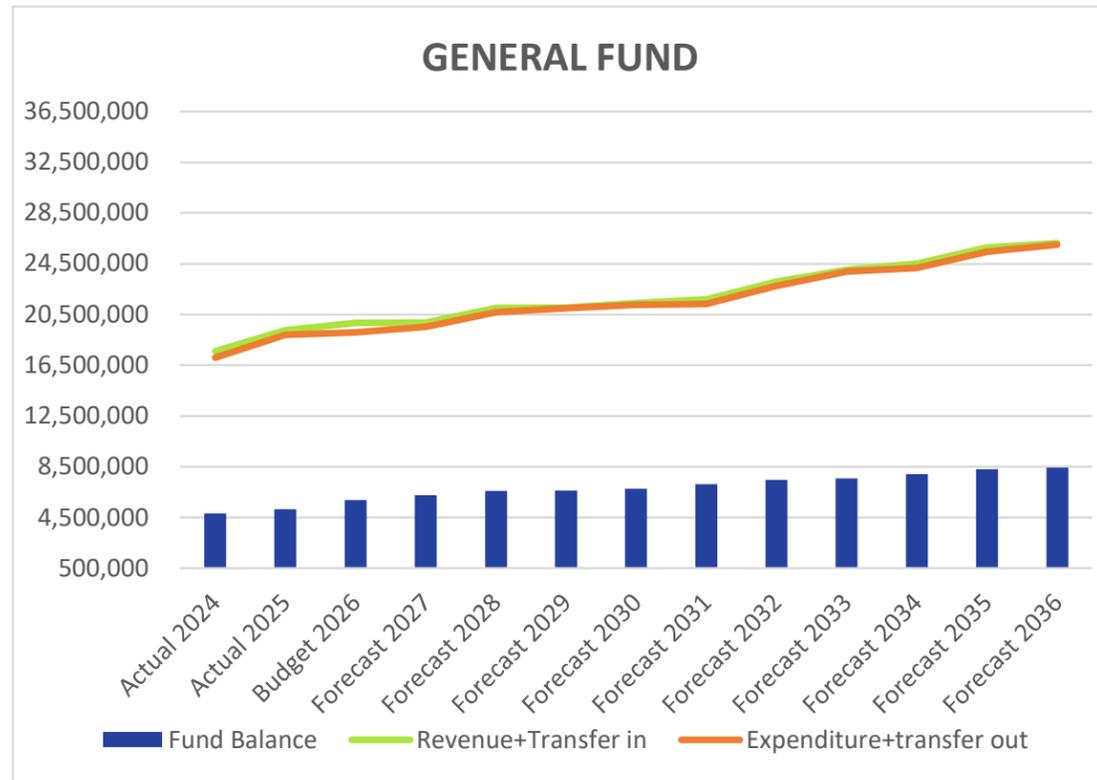
Total Funds

Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues	29,627,633	34,765,853	32,696,633	37,214,436	4,517,803	32,997,084	30,676,938	30,738,118	31,234,022	31,743,002	32,319,977	32,894,162	33,477,431	33,652,600	34,194,776
Expenditures	24,104,939	28,148,038	30,141,721	35,751,509	5,609,788	46,404,435	28,414,292	30,826,739	30,470,015	29,332,542	30,620,016	31,443,197	31,883,541	61,838,429	32,736,732
Transfers In	4,767,685	7,498,665	5,235,808	5,241,809	6,001	10,903,218	5,132,230	5,424,435	4,865,606	4,191,848	5,797,150	6,719,606	6,215,610	7,497,826	7,259,064
Transfers Out	4,694,002	7,614,545	5,235,809	5,238,800	2,991	10,903,218	5,132,230	5,424,435	4,865,606	4,191,848	5,797,150	6,719,606	6,215,610	7,497,826	7,259,064
Fund Balance	45,714,638	52,390,168	-	53,856,106	53,856,106	40,448,754	42,711,401	42,622,781	43,386,788	45,797,247	47,497,208	48,948,173	50,542,063	22,356,235	23,814,279
Net	5,596,377	6,501,935	2,554,911	1,465,934	(1,088,977)	(13,407,353)	2,262,644	(88,621)	764,007	2,410,460	1,699,961	1,450,965	1,593,890	(28,185,829)	1,458,045

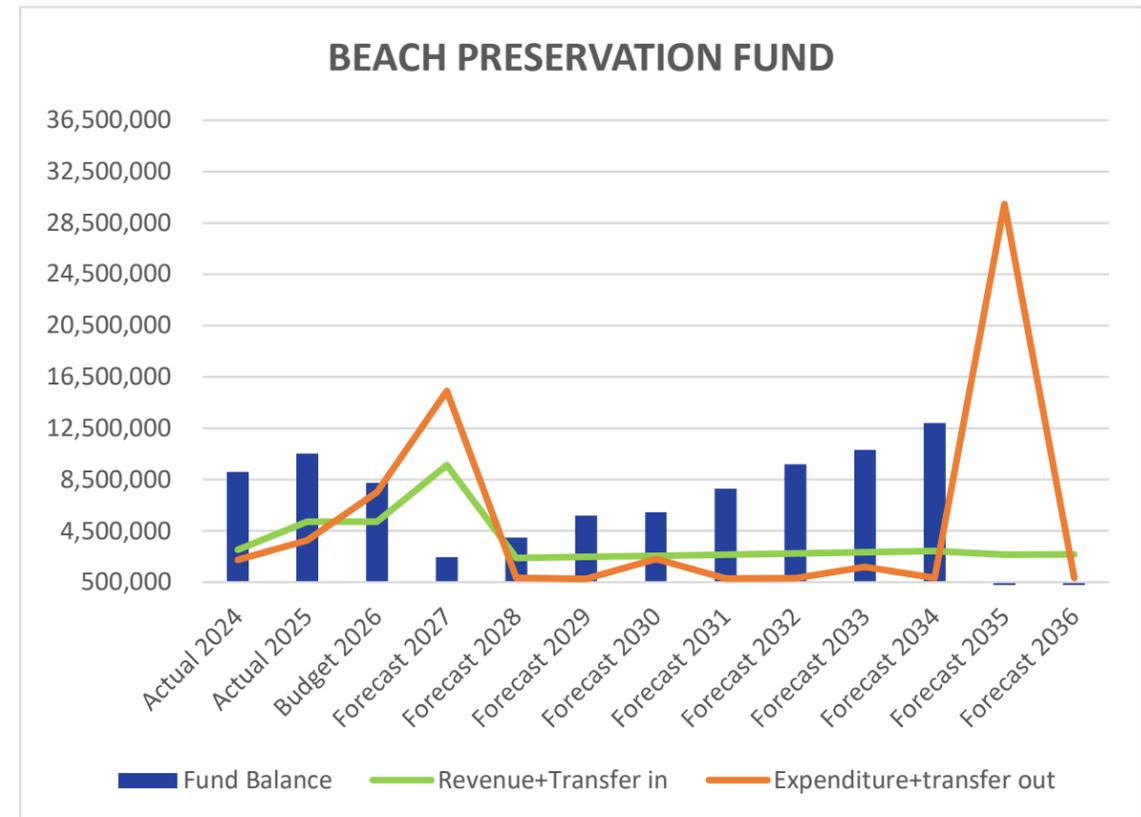
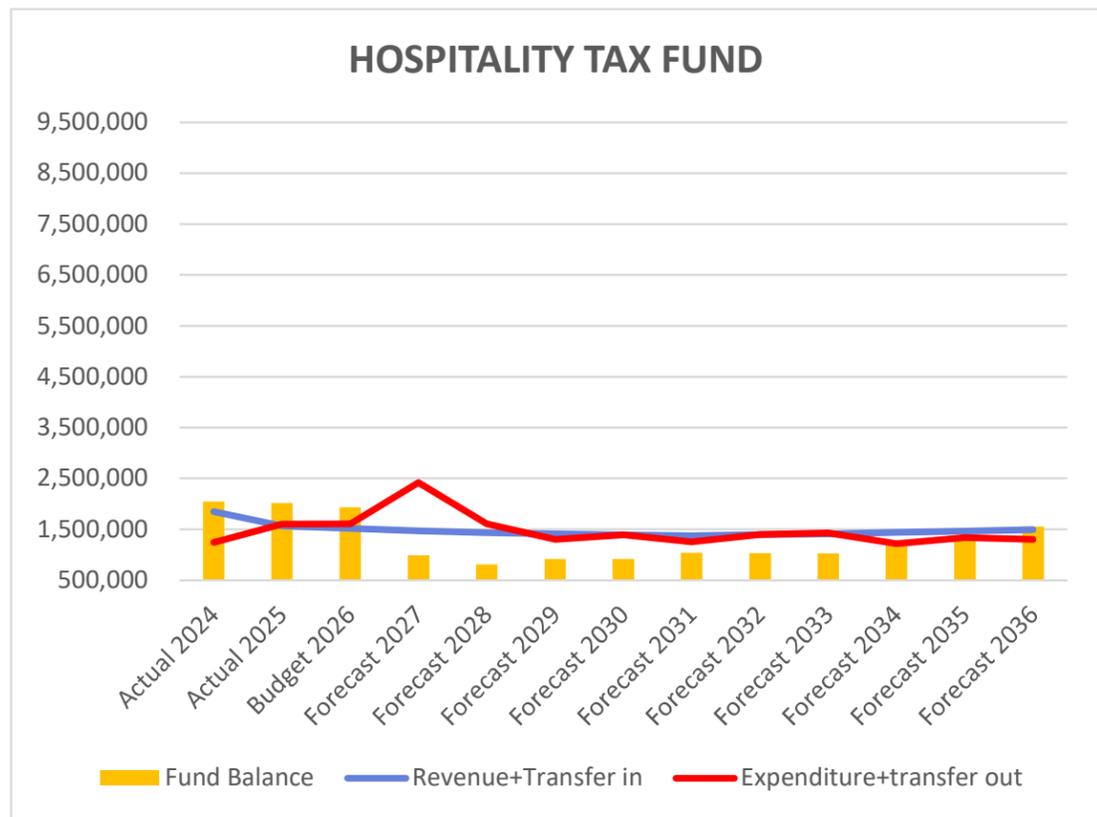
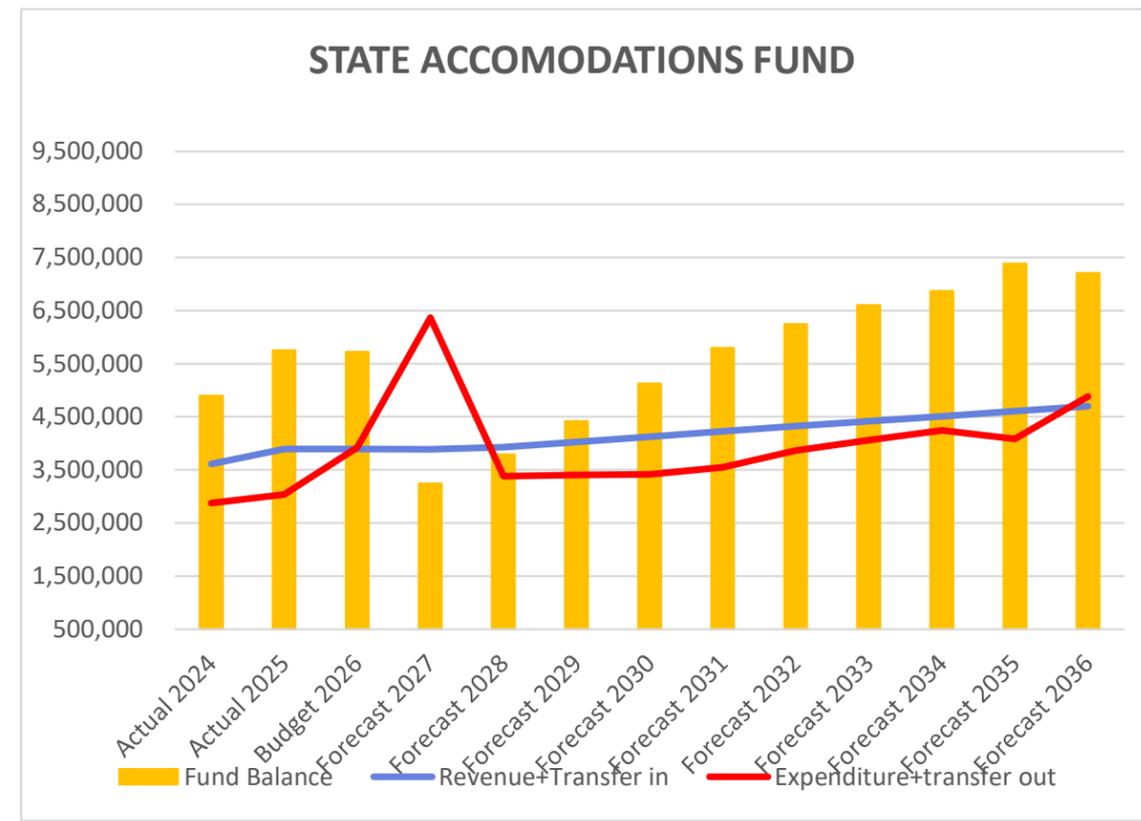
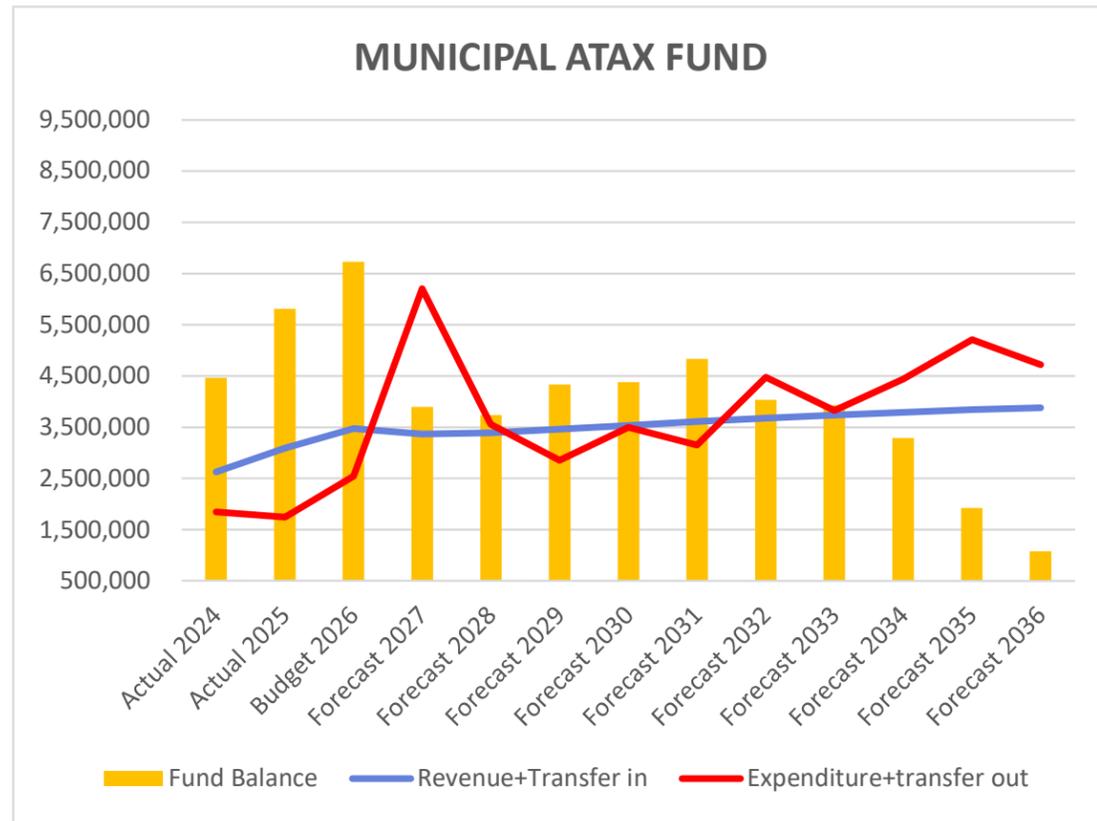
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Fiscal Year	2024	2025	Budget FY26	2026	Inc/(Dec) From FY26 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Total Unrestricted Fund Balances	21,853,466	24,327,836	-	26,570,215	26,570,215	24,560,596	24,664,610	21,110,334	20,430,282	19,280,219	18,927,592	18,478,351	17,603,537	16,890,214	16,750,763
Total Tourism Fund Balances	11,401,401	13,578,213	-	14,392,184	14,392,184	8,128,098	8,334,748	9,671,091	10,418,405	11,670,990	11,318,034	11,564,094	11,404,561	10,686,512	9,848,210
Total Beach Fund Balance	9,101,476	10,543,186	-	8,237,146	8,237,146	2,457,775	4,004,301	5,707,091	5,955,138	7,791,055	9,700,046	10,831,869	12,910,713	(14,421,560)	(12,593,376)
Total Fire 1% Fund Balance	35,743	34,679	-	22,701	22,701	23,072	23,470	23,895	24,347	24,827	25,335	25,873	26,441	27,039	27,669
Total Other Fund Balance	161,391	168,015	-	116,215	116,215	122,982	130,088	137,543	145,360	153,550	162,128	171,104	180,494	190,311	200,568
Subtotal Government Funds	42,553,477	48,651,929	-	49,338,461	49,338,461	35,292,523	37,157,218	36,649,953	36,973,531	38,920,642	40,133,134	41,071,291	42,125,745	13,372,516	14,233,834
Subtotal Marina Cash Balance	3,161,161	3,738,239	-	4,517,645	4,517,645	5,156,231	5,554,184	5,972,827	6,413,256	6,876,606	7,364,074	7,876,882	8,416,319	8,983,719	9,580,446
Total Fund Balance & Marina Cash Balance	45,714,638	52,390,168	-	53,856,106	53,856,106	40,448,754	42,711,401	42,622,781	43,386,788	45,797,247	47,497,208	48,948,173	50,542,063	22,356,235	23,814,279

IOP - HISTORICAL AND FORECASTED ENDING FUND BALANCES - CASH



IOP - HISTORICAL AND FORECASTED ENDING FUND BALANCES - CASH



City of Isle of Palms, SC
 FY27 Budget Planning Model
 Scenario 1
 General Fund

Salaries & Benefits Growth

High Level	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
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	Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
Revenues:																			
Property Taxes																			
10-3100.4001 Operating Millage	4,346,339	4,698,063	4,815,515	4,836,069	4,932,790	5,031,446	5,132,075	5,234,717	5,339,411	5,446,199	5,555,123	5,666,226	5,779,550	Charleston County 2025 reassessment of property values. Does not include any increase in the operating millage rate. Fire Station-2 GO Bond Expired FY26, Public Safety Building expires in FY28	4,698,063	4,815,515	117,452	4,836,069	20,554
10-3100.4003 Debt Service Millage	918,823	940,724	955,297	868,531	885,901	451,810	460,846	470,063	479,464	489,053	498,834	508,811	518,987		940,724	955,297	14,573	868,531	(86,766)
Total - Property Taxes	5,265,162	5,638,787	5,770,812	5,704,600	5,818,692	5,483,256	5,592,921	5,704,779	5,818,875	5,935,252	6,053,957	6,175,037	6,298,537		5,638,787	5,770,812	132,025	5,704,600	(66,212)
10-3100.4002 Local Option Sales Tax	1,213,304	1,238,754	1,297,546	1,310,521	1,323,627	1,336,863	1,350,232	1,363,734	1,377,371	1,391,145	1,405,056	1,419,107	1,433,298	Budget assumes 1% growth of collections; long-term forecast includes 1% annual growth.	1,238,754	1,297,546	58,792	1,310,521	12,975
Total - Local Option Sales Tax	1,213,304	1,238,754	1,297,546	1,310,521	1,323,627	1,336,863	1,350,232	1,363,734	1,377,371	1,391,145	1,405,056	1,419,107	1,433,298		1,238,754	1,297,546	58,792	1,310,521	12,975
10-3450.4115 Intergovernmental Revenue																			
10-3450.4115 State Aid to Subdivisions	108,282	113,673	117,832	119,010	120,200	121,402	122,616	123,843	125,081	126,332	127,595	128,871	130,160	Aid to Subdivisions from State Admin fee based on percentage of actuals State	113,673	117,832	4,159	119,010	1,178
10-3500.4511 State Accommodations Tax Administrative	200,227	213,230	218,561	212,621	216,373	218,537	220,722	222,929	232,148	236,291	240,517	244,827	249,224		213,230	218,561	5,331	212,621	(5,940)
10-3450.4117 State Shared Funds - Alcohol	43,050	49,250	49,000	49,490	49,985	50,485	50,990	51,499	52,014	52,535	53,060	53,591	54,126	This is the Sunday alcohol license fee paid by island businesses.	49,250	49,000	(250)	49,490	490
10-3450.4111 Grants	26,833	12,988	-	-	-	-	-	-	-	-	-	-	-		12,988	-	(12,988)	-	-
Total - Intergovernmental Revenue	378,392	389,141	385,393	381,121	386,558	390,424	394,328	398,271	409,244	415,158	421,172	427,289	433,510	389,141	385,393	(3,748)	381,121	(4,272)	
Licenses and Permits																			
10-3210.4006 Business Licenses	2,076,730	2,396,726	2,323,318	2,346,551	2,370,017	2,393,717	2,417,654	2,441,831	2,466,249	2,490,911	2,515,820	2,540,979	2,566,388	Budget estimated at 1% increase of last 12 months. Long-term forecast increases 1% annually. This revenue stream is tightly aligned with construction activity. Higher interest rates may negatively impact this revenue.	2,396,726	2,323,318	(73,408)	2,346,551	23,233
10-3210.4011 Residential Rental Licenses	1,604,259	1,551,039	1,612,263	1,628,386	1,644,669	1,677,563	1,711,114	1,728,225	1,745,508	1,762,963	1,780,592	1,798,398	1,816,382		Budget estimated at 1% increase of last 12 months. Long-term forecast increases 1% annually.	1,551,039	1,612,263	61,224	1,628,386
10-3210.4007 Insurance Licenses	1,206,863	1,328,309	1,328,309	1,368,158	1,409,203	1,451,479	1,495,024	1,539,874	1,586,071	1,633,653	1,682,662	1,733,142	1,785,137	Forecast 2% annual increases to reflect increases in insurance rates. This revenue a factor of utility fees paid.	1,328,309	1,328,309	-	1,368,158	39,849
10-3210.4008 Public Utilities	898,762	812,733	857,000	882,710	909,191	936,467	964,561	993,498	1,023,303	1,054,002	1,085,622	1,118,191	1,151,736		812,733	857,000	44,267	882,710	25,710
10-3210.4009 Building Permits	733,157	1,182,109	1,082,112	1,092,933	1,103,862	1,114,901	1,126,050	1,137,311	1,148,684	1,160,171	1,171,772	1,183,490	1,195,325	Budget estimated at 1% increase of last 12 months. Long-term forecast increases 1% annually. This revenue stream is tightly aligned with construction activity. Higher interest rates may negatively impact this revenue.	1,182,109	1,082,112	(99,997)	1,092,933	10,821
10-3210.4005 Telecommunication Licenses	12,106	9,902	9,900	9,950	9,999	10,049	10,099	10,150	10,201	10,252	10,303	10,355	10,406		9,902	9,900	(2)	9,950	49
10-3210.4013 Transportation	18,967	25,821	26,000	26,520	27,050	27,591	28,143	28,706	29,280	29,866	30,463	31,072	31,694	Income stream increasing with ridesharing services	25,821	26,000	(179)	26,520	520
10-3500.4516 Alarm Permits	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-3210.4010 Animal Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-	Alarm permits are no longer required. The City no longer requires payment for dog permits.	-	-	-	-	-
Total - Licenses and Permits	6,550,844	7,306,639	7,238,902	7,355,208	7,473,993	7,611,768	7,752,646	7,879,595	8,009,295	8,141,817	8,277,236	8,415,627	8,557,069		7,306,639	7,238,902	(67,737)	7,355,208	116,306
Fines and Forfeitures																			
10-3400.4075 Fines and Forfeitures	393,609	481,026	550,000	552,750	555,514	558,291	561,083	563,888	566,708	572,375	578,098	583,879	589,718	Function of tickets written. Budget based on PCI Municipal Parking revenue projections at city's portion of 100%.	481,026	550,000	68,974	552,750	2,750
Total - Fines and Forfeitures	393,609	481,026	550,000	552,750	555,514	558,291	561,083	563,888	566,708	572,375	578,098	583,879	589,718		481,026	550,000	68,974	552,750	2,750
Revenues from Use of Properties																			
10-3500.4502 Parking Lot Revenue	641,598	554,192	624,351	630,595	643,206	656,071	669,192	675,884	682,643	689,469	696,364	703,327	710,361	Day thru Labor Day \$15 per vehicle Mon-Fri/ \$25 per vehicle Saturday, Sunday and Holidays/ Sept-Oct \$10 per vehicle. Budget based PCI Municipal Parking revenue projections at city's portion of Rate for street kiosks is \$3/hr. Budget based on PCI Municipal Parking revenue projections at city's portion of 66%.	554,192	624,351	70,159	630,595	6,244
10-3500.4514 Parking Meter Revenue	645,442	496,167	599,867	605,866	617,983	630,343	642,949	649,379	655,873	662,432	669,056	675,746	682,504		496,167	599,867	103,700	605,866	5,999
10-3500.4518 Residential Guest Parking Revenues	120	-	-	-	-	-	-	-	-	-	-	-	-	120	-	-	-	-	-
Total - Revenues from Use of Properties	1,287,160	1,050,359	1,224,218	1,236,460	1,261,189	1,286,413	1,312,141	1,325,263	1,338,515	1,351,901	1,365,420	1,379,074	1,392,865	1,050,359	1,224,218	173,859	1,236,460	12,242	
Investment Earnings																			
10-3500.4505 Investment Earnings	333,272	361,336	188,000	188,000	188,000	188,000	188,000	188,000	188,000	188,000	188,000	188,000	188,000	Interest income reflects a 0.5% annual decrease in the LGIP investment balance due to declining interest rates	361,336	188,000	(173,336)	188,000	-
Total - Investment Earnings	333,272	361,336	188,000	188,000	188,000	188,000	188,000	188,000	188,000	188,000	188,000	188,000	188,000		361,336	188,000	(173,336)	188,000	-
Other Revenues																			
10-3500.4507 Recreation Program Income	95,699	105,060	106,111	107,172	108,243	109,326	110,419	111,523	112,639	113,765	114,903	116,052	117,212	Fees from programming	105,060	106,111	1,051	107,172	1,061
10-3500.4506 Recreation Instructors Income	231,352	223,483	231,000	233,310	235,643	238,000	240,380	242,783	245,211	247,663	250,140	252,641	255,168		Fees from classes	223,483	231,000	7,517	233,310
10-3500.4501 Miscellaneous	54,456	8,625	50,000	50,000	50,500	51,005	51,515	52,030	52,551	53,076	53,607	54,143	54,684	IOP Water & Sewer share of Federal Lobbyist (\$48K)	8,625	50,000	41,375	50,000	-
10-3500.4515 Cart Purchase Revenue	10,350	10,500	8,000	8,040	8,120	8,202	8,284	8,366	8,450	8,535	8,620	8,706	8,793		Last phase of 3 year Roll Carts to accommodate side loader truck.	10,500	8,000	(2,500)	8,040
10-3500.4517 Boat Ramp Fees	300	200	200	200	202	204	206	208	210	212	214	217	219		200	200	-	200	-
10-3500.4509 Kennel Fees	14	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-3500.4525 Tree Replacement Collection	50,900	26,850	36,000	18,000	18,180	18,362	18,545	18,731	18,918	19,107	19,298	19,491	19,686		26,850	36,000	9,150	18,000	(18,000)
Total - Other Revenues	392,171	374,718	431,311	398,722	402,709	406,736	410,803	414,911	419,061	423,251	427,484	431,758	436,076	374,718	431,311	56,593	398,722	(32,589)	
Proposed Operating Revenue																			
Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Structured	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	15,813,914	16,840,760	17,086,179	17,127,381	17,410,281	17,261,751	17,562,154	17,838,442	18,127,068	18,418,899	18,716,423	19,019,771	19,329,073	16,840,758	17,086,179	245,419	17,127,381	41,201	
Actual growth	1.72%	6.49%	1.46%	0.24%	1.65%	-0.85%	1.74%	1.57%	1.62%	1.61%	1.62%	1.62%	1.63%						
Expenditures:																			
General Government																			
10-4010.5001 SALARIES & WAGES	17,000	16,375	17,000	17,000	17,000	17,850	18,743	19,680	17,000	17,000	17,000	17,000	17,000	2.8% for cola and 3% for merit = 5.8 increase forecast FICA rate is 7.65%	16,375	17,000	625	17,000	-
10-4010.5004 FICA EXPENSE	956	794	1,301	1,301	1,314	1,379	1,448	1,521	1,536	1,551	1,567	1,582	1,598		794	1,301	507	1,301	-
10-4010.5005 RETIREMENT EXPENSE	542	251	278	278	281	295	310	326	329	332	335	339	342		251	278	27	278	-
10-4010.5006 GROUP HEALTH INSURANCE	71,714	80,775	86,050	96,343	97,306	102,171	107,280	112,644	113,770	114,908	116,057	117,218	118,390	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%. Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	80,775	86,050	5,275	96,343	10,293
10-4010.5007 WORKERS COMPENSATION	497	502	513	513	518	544	571	599	605	611	617	624	630		502	513	11	513	-

Salaries & Benefits Growth

High Level	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
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		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
Total - Mayor and Council		123,634	132,760	146,591	158,814	158,883	165,161	171,734	178,619	177,562	179,202	180,859	182,533	184,225		132,760	146,591	13,831	158,814	12,223
10-4110.5001	SALARIES & WAGES	528,990	564,197	719,393	861,027	904,078	949,282	996,746	1,046,584	1,098,913	1,153,858	1,211,551	1,272,129	1,335,735	2.8% for COLA and 3% for merit, 5.8% increase forecast	564,197	719,393	155,196	861,027	141,634
10-4110.5002	OVERTIME WAGES	-	1,135	1,556	-	-	-	-	-	-	-	-	-	-		1,135	1,556	421	-	(1,556)
10-4110.5003	PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4110.5004	FICA EXPENSE	39,356	48,235	55,575	65,869	69,162	72,620	76,251	80,064	84,067	88,270	92,684	97,318	102,184	FICA rate is 7.65%	48,235	55,575	7,340	65,869	10,294
10-4110.5005	RETIREMENT EXPENSE	91,699	93,376	134,172	159,807	167,797	176,187	184,996	194,246	203,958	214,156	224,864	236,107	247,912	SCRS employer contribution rates are 18.56%	93,376	134,172	40,796	159,807	25,635
10-4110.5006	GROUP HEALTH INSURANCE	55,711	71,804	105,219	110,256	115,769	121,558	127,635	134,017	140,718	147,754	155,142	162,899	171,044	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%. Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	71,804	105,219	33,415	110,256	5,037
10-4110.5007	WORKERS COMPENSATION	4,990	6,285	6,285	7,890	8,285	8,699	9,134	9,590	10,070	10,573	11,102	11,657	12,240		6,285	6,285	-	7,890	1,605
Growth		26.59%	25.95%	0.00%	25.54%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%		n/a	0.00%	n/a	25.54%	n/a
Total Salaries and Wages		720,746	785,032	1,022,200	1,204,849	1,265,091	1,328,346	1,394,763	1,464,501	1,537,726	1,614,612	1,695,343	1,780,110	1,869,116		n/a	0.00%	n/a	25.54%	n/a
10-4120.5010	PRINT AND OFFICE SUPPLIES	10,948	6,686	12,000	12,120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124	13,255	Increased for additional personnel in City Hall, lease renewals	6,686	12,000	5,314	12,120	120
10-4120.5013	BANK SERVICE CHARGES	11,618	13,709	5,000	5,000	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468	5,523		13,709	5,000	(8,709)	5,050	50
10-4120.5014	MEMBERSHIP AND DUES	5,041	5,226	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	6,628		5,226	6,000	774	6,060	60
10-4120.5015	MEETINGS AND SEMINARS	11,307	4,195	12,000	12,120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124	13,255	Includes SCCMA, ICMA, MASC, BS&A, GFOA and SCBA conferences -	4,195	12,000	7,805	12,120	120
10-4120.5016	VEHICLE, FUEL & OIL	4,836	4,066	5,500	5,555	5,611	5,667	5,723	5,781	5,838	5,897	5,956	6,015	6,075	Budget based on recent 12 months usage and an estimated \$3.00/gallon cost for marine-grade unleaded and \$3.70 gallon cost for diesel fuel per Southeastern Fuel.	4,066	5,500	1,434	5,555	55
10-4120.5020	ELECTRIC AND GAS	5,389	5,536	6,000	6,780	6,848	6,916	6,985	7,055	7,126	7,197	7,269	7,342	7,415	Dominion Energy rate increase estimated at 13%	5,536	6,000	464	6,780	780
10-4120.5021	TELEPHONE/CABLE	12,571	15,081	12,500	12,625	12,751	12,879	13,008	13,138	13,269	13,402	13,536	13,671	13,808		15,081	12,500	(2,581)	12,625	125
10-4120.5022	WATER AND SEWER	1,637	1,935	1,900	1,919	1,938	1,958	1,977	1,997	2,017	2,037	2,057	2,078	2,099		1,935	1,900	(35)	1,919	19
10-4120.5024	IT EQUIP, SOFTWARE & SVCS	248,911	288,351	354,500	382,860	356,060	359,620	363,217	366,849	370,517	374,222	377,965	381,744	385,562	security and backups - 255k Server replacement (\$16k), workstation replacements (\$45k) and website maint (7k). Also Gen Govt Dept Timekeeping and HR software annual processing fees	288,351	354,500	66,149	382,860	28,360
10-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	2,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software	-	2,000	2,000	1,000	(1,000)
10-4120.5026	MAINT & SERVICE CONTRACTS	18,948	29,582	29,000	34,800	35,148	35,499	35,854	36,213	36,575	36,941	37,310	37,683	38,060	City Hall recurring expenses for new cleaning service, pest control, stormwater/solid waste disp fees, pressure washing & elevator maint	29,582	29,000	(582)	34,800	5,800
10-4120.5027	MACHINE/EQUIPMENT REPAIR	246	887	500	505	510	515	520	526	531	536	541	547	552		887	500	(387)	505	5
10-4120.5044	CLEANING/SANITARY SUPPLY	50	181	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105	Cleaning supplies	181	1,000	819	1,010	10
10-4120.5049	MEDICAL AND LAB	491	232	500	505	510	515	520	526	531	536	541	547	552	First Aid supplies	232	500	268	505	5
10-4120.5061	ADVERTISING	7,871	11,514	12,000	12,120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124	13,255	Covers all advertising needs of the City - public notices, employment, license renewals, etc.	11,514	12,000	486	12,120	120
10-4120.5062	INSURANCE	27,364	37,599	37,247	37,992	38,752	39,527	40,317	41,124	41,946	42,785	43,641	44,514	45,404	Liability insurance and bond renewal	37,599	37,247	(352)	37,992	745
10-4120.5063	RENT AND LEASES	8,731	9,543	9,000	9,090	9,181	9,273	9,365	9,459	9,554	9,649	9,746	9,843	9,942	City Hall copiers and postage meter.	9,543	9,000	(543)	9,090	90
10-4120.5064	EMPLOYEE TRAINING	51,731	42,520	79,365	80,159	80,960	81,770	82,588	83,413	84,248	85,090	85,941	86,800	87,668	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)	42,520	79,365	36,845	80,159	794
10-4120.5065	PROFESSIONAL SERVICES	87,682	146,842	122,000	109,800	153,720	110,678	150,523	112,892	152,404	114,303	154,309	115,732	156,238	Council (\$35k), Flex benefits administration (\$1k), credit and background checks on new employees (\$3k), Codification updates	146,842	122,000	(24,842)	109,800	(12,200)
10-4120.5066	TEMPORARY LABOR	-	-	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	Provision for occasional office help in City Hall	-	2,000	2,000	2,020	20
10-4120.5067	CONTRACTED SERVICES	76,074	108,644	245,000	245,000	247,450	249,925	252,424	254,948	257,497	260,072	262,673	265,300	267,953	Incls grant writing/mgr services (\$30k), traffic engineer consultant for traffic and transportation needs (\$30k), provision for initiatives coming from Environmental Advisory Committee and Community	108,644	245,000	136,356	245,000	-
10-4120.5068	ELECTION EXPENSES	12,766	8,039	23,000	-	23,230	-	12,777	-	12,904	-	13,033	-	13,164	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years and special run-off elections.	8,039	23,000	14,961	-	(23,000)
10-4120.5079	MISC. & CONTINGENCY EXP	44,771	44,715	45,000	46,350	46,814	47,282	47,754	48,232	48,714	49,201	49,693	50,190	50,692	services are rendered to the City (\$1k), employee appreciation event (\$12k), employee holiday event (\$15k), employee engagement events and Incentifit program (\$15k) & misc (\$1k).	44,715	45,000	285	46,350	1,350
10-4120.5085	CAPITAL OUTLAY	50,658	36,104	-	-	-	-	-	-	-	-	-	-	-		36,104	-	(36,104)	-	-
	Audit Reconciliation	1,510	38,682	-	-	-	-	-	-	-	-	-	-	-	GASB 96 VC3 software subscription	38,682	-	(38,682)	-	-
Growth		-98.65%	2461.72%	-100.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		n/a	-100.00%	n/a	n/a	n/a
Total Operations		701,151	859,869	1,023,012	1,025,440	1,071,497	1,014,558	1,076,613	1,035,742	1,097,799	1,056,538	1,119,427	1,077,774	1,141,509		n/a	-100.00%	n/a	n/a	n/a
Total - Administration		1,421,897	1,644,901	2,045,212	2,230,288	2,336,588	2,342,904	2,471,376	2,500,243	2,635,525	2,671,150	2,814,770	2,857,884	3,010,625		1,644,901	2,045,212	400,311	2,230,288	185,076
10-4910.5001	SALARIES & WAGES	81,913	87,191	91,789	102,317	107,433	112,805	118,445	124,367	130,585	137,115	143,970	151,169	158,727	2.8% for COLA and 3% for merit = 5.8 increase forecast	87,191	91,789	4,598	102,317	10,528
10-4910.5002	OVERTIME WAGES	3,286	1,143	2,119	789	828	869	913	958	1,006	1,057	1,110	1,165	1,223	Approximately 9% of regular pay for officers, 17% for communications specialists.	1,143	2,119	976	789	(1,330)
10-4910.5003	PART-TIME WAGES	20,065	27,250	36,600	38,283	40,197	42,207	44,317	46,533	48,860	51,303	53,868	56,561	59,389		27,250	36,600	9,350	38,283	1,683
10-4910.5004	FICA EXPENSE	8,057	8,845	9,984	10,816	11,357	11,925	12,521	13,147	13,805	14,495	15,220	15,980	16,780	FICA rate is 7.65%	8,845	9,984	1,139	10,816	832
10-4910.5005	RETIREMENT EXPENSE	17,655	18,303	24,222	26,242	27,554	28,931	30,378	31,897	33,492	35,166	36,925	38,771	40,710	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.	18,303	24,222	5,919	26,242	2,020
10-4910.5006	GROUP HEALTH INSURANCE	11,915	37,657	40,643	41,607	43,687	45,871	48,165	50,573	53,102	55,757	58,545	61,472	64,546	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%. Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	37,657	40,643	2,986	41,607	964
10-4910.5007	WORKERS COMPENSATION	291	296	365	397	417	438	459	482	507	532	559	586	616		296	365	69	397	32
10-4920.5010	PRINT AND OFFICE SUPPLIES	2,587	515	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	Postage and other office supplies	515	1,000	485	1,000	-
10-4920.5014	MEMBERSHIP AND DUES	(34)	227	225	227	230	232	234	236	239	241	244	246	249	Includes membership to MASC (Cler					

City of Isle of Palms, SC
 FY27 Budget Planning Model
 Scenario 1
 General Fund

Salaries & Benefits Growth

High Level	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
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	Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
10-4410.5002 OVERTIME WAGES	166,349	177,143	187,876	220,124	231,130	242,686	254,821	267,562	280,940	294,987	309,736	325,223	341,484	Approximately 9% of regular pay. Includes two new patrol officers in FY27.	177,143	187,876	10,733	220,124	32,248
10-4410.5003 PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4410.5004 FICA EXPENSE	144,035	152,595	173,175	201,835	211,927	222,524	233,650	245,332	257,599	270,479	284,003	298,203	313,113	FICA rate is 7.65%	152,595	173,175	20,580	201,835	28,660
10-4410.5005 RETIREMENT EXPENSE	384,086	407,121	463,479	541,367	568,436	596,857	626,700	658,035	690,937	725,484	761,758	799,846	839,838	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.	407,121	463,479	56,358	541,367	77,888
10-4410.5006 GROUP HEALTH INSURANCE	265,179	256,872	317,781	323,488	339,662	356,646	374,478	393,202	412,862	433,505	455,180	477,939	501,836	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%. Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	256,872	317,781	60,909	323,488	5,707
10-4410.5007 WORKERS COMPENSATION	105,093	121,913	114,404	134,725	141,461	148,534	155,961	163,759	171,947	180,544	189,571	199,050	209,002		121,913	114,404	(7,509)	134,725	20,321
10-4420.5010 PRINT AND OFFICE SUPPLIES	13,383	13,521	14,000	14,000	14,140	14,281	14,424	14,568	14,714	14,861	15,010	15,160	15,312		13,521	14,000	479	14,000	-
10-4420.5014 MEMBERSHIP AND DUES	1,813	1,490	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187		1,490	2,000	510	2,000	-
10-4420.5015 MEETINGS AND SEMINARS	3,459	2,033	3,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	Includes hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group	2,033	3,000	967	3,000	-
10-4420.5016 VEHICLE, FUEL & OIL	107,419	86,696	88,000	88,880	90,658	91,564	92,480	93,405	94,339	95,282	96,235	97,197	98,169	Budget based on recent 12 months usage and an estimated \$3.00/gallon cost for marine-grade unleaded and \$3.70 gallon cost for diesel fuel per Southeastern Fuel.	86,696	88,000	1,304	88,880	880
10-4420.5017 VEHICLE MAINTENANCE	60,327	62,025	60,000	60,000	60,600	61,206	61,818	62,436	63,061	63,691	64,328	64,971	65,621	Increased based on actual	62,025	60,000	(2,025)	60,000	-
10-4420.5020 ELECTRIC AND GAS	29,325	28,573	32,000	36,160	36,522	36,887	37,256	37,628	38,005	38,385	38,768	39,156	39,548	Increased based on actual. Includes propane. Split 50/50 with Fire Dept. (Dominion Energy rate increase estimated at 13%)	28,573	32,000	3,427	36,160	4,160
10-4420.5021 TELEPHONE/CABLE	53,116	51,001	62,000	64,480	65,125	65,776	66,434	67,098	67,769	68,447	69,131	69,823	70,521	line (\$7k) and Charleston County radio fee (\$28k), and \$2.4K for First Responder Priority	51,001	62,000	10,999	64,480	2,480
10-4420.5022 WATER AND SEWER	5,965	7,878	8,000	8,080	8,161	8,242	8,325	8,408	8,492	8,577	8,663	8,749	8,837		7,878	8,000	122	8,080	80
10-4420.5024 IT EQUIP, SOFTWARE & SVCS	54,814	70,255	75,500	67,950	68,630	69,316	70,009	70,709	71,416	72,130	72,852	73,580	74,316	Police timekeeping (5k) hardware repls (18k), 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), Alastar MECC software annual (2.5k), Drone software (\$3K)	70,255	75,500	5,245	67,950	(7,550)
10-4420.5025 NON-CAPITAL TOOLS & EQUIPMENT	16,832	6,379	20,000	14,400	14,544	14,689	14,836	14,985	15,135	15,286	15,439	15,593	15,749	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).	6,379	20,000	13,621	14,400	(5,600)
10-4420.5026 MAINT & SERVICE CONTRACTS	19,931	27,324	40,000	48,000	48,480	48,965	49,454	49,949	50,448	50,953	51,462	51,977	52,497	County's MDT (mobile data terminal) system (\$6.5k), elevator maint contract (\$7.5k), expanded janitorial service (\$12k), recurring	27,324	40,000	12,676	48,000	8,000
10-4420.5027 MACHINE/EQUIPMENT REPAIR	6,147	5,640	8,500	8,500	8,585	8,671	8,758	8,845	8,934	9,023	9,113	9,204	9,296	Non-building expense, blowers, sign post digger	5,640	8,500	2,860	8,500	-
10-4420.5041 UNIFORMS	22,762	31,164	23,000	25,300	25,553	25,809	26,067	26,327	26,591	26,856	27,125	27,396	27,670	Normal replacement of uniforms and 2 new staff.	31,164	23,000	(8,164)	25,300	2,300
10-4420.5044 CLEANING/SANITARY SUPPLY	5,609	4,882	5,500	5,610	5,722	5,837	5,953	6,072	6,194	6,318	6,445	6,576	6,710	Building cleaning supplies	4,882	5,500	618	5,610	110
10-4420.5049 MEDICAL AND LAB	9,220	7,629	6,500	6,565	6,631	6,697	6,764	6,832	6,900	6,969	7,039	7,109	7,180	Based on actual.	7,629	6,500	(1,129)	6,565	65
10-4420.5062 INSURANCE	143,345	153,971	165,000	168,300	171,666	175,099	178,601	182,173	185,817	189,533	193,324	197,190	201,134	Forecast 2% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a \$5k provision for deductibles	153,971	165,000	11,029	168,300	3,300
10-4420.5063 RENT AND LEASES	2,380	3,656	3,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	Police copier. Timeclock rental moved to IT account	3,656	3,000	(656)	3,000	-
10-4420.5064 EMPLOYEE TRAINING	13,552	15,461	20,500	20,705	20,912	21,121	21,332	21,546	21,761	21,979	22,199	22,421	22,645	\$18k for employee advanced training (\$600/officer/employee), \$2.5k for virtual academy for field training office tracking system.	15,461	20,500	5,039	20,705	205
10-4420.5065 PROFESSIONAL SERVICES	4,995	6,006	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468	5,523	Annual CALEA continuation	6,006	5,000	(1,006)	5,050	50
10-4420.5067 CONTRACTED SERVICES	5,575	12,120	12,000	8,400	8,484	8,569	8,655	8,741	8,828	8,917	9,006	9,096	9,187	Critter Control Traps for Coyotes (\$6K) and Evidence Hazmat Cleaning (\$2K).	12,120	12,000	(120)	8,400	(3,600)
10-4420.5079 MISC. & CONTINGENCY EXP	4,507	6,028	9,000	9,000	9,090	9,181	9,273	9,365	9,459	9,554	9,649	9,746	9,843	Allowance for increased promotional and recruitment efforts (National Night Out and Community Events), and investigative fees.	6,028	9,000	2,972	9,000	-
10-4420.5081 CANINE KENNEL EXPENSES	2,203	3,624	4,700	4,700	4,747	4,794	4,842	4,891	4,940	4,989	5,039	5,089	5,140	Includes \$2,500 for food, vet appointment, and kennel maintenance supplies for PD K-9 program	3,624	4,700	1,076	4,700	-
Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Police	3,408,783	3,593,289	3,999,765	4,511,868	4,713,206	4,923,383	5,143,761	5,374,845	5,617,167	5,871,223	6,137,658	6,417,087	6,710,154		3,593,289	3,999,765	406,476	4,511,868	512,103
10-4510.5001 SALARIES & WAGES	2,274,113	2,525,322	2,686,945	3,010,740	3,161,277	3,319,341	3,485,308	3,659,574	3,842,552	4,034,680	4,236,414	4,448,235	4,670,646	2.8% for cola and 3% for merit = 5.8 increase forecast Total OT budget is 18% of Regular Pay - 8% of this is scheduled OT, 10% is estimated OT for coverage of vacation & sick time, extra coverage on summer holidays, etc.	2,525,322	2,686,945	161,623	3,010,740	323,795
10-4510.5002 OVERTIME WAGES	464,850	591,177	481,417	537,138	563,995	592,194	621,804	652,894	685,539	719,816	755,807	793,597	833,277		591,177	481,417	(109,760)	537,138	55,721
10-4510.5003 PART-TIME WAGES	7,728	-	20,000	20,000	21,000	22,050	23,153	24,310	25,526	26,802	28,142	29,549	31,027		-	20,000	20,000	20,000	-
10-4510.5004 FICA EXPENSE	205,082	233,871	243,787	272,866	286,509	300,835	315,877	331,671	348,254	365,667	383,950	403,148	423,305	FICA rate is 7.65%	233,871	243,787	9,916	272,866	29,079
10-4510.5005 RETIREMENT EXPENSE	564,762	644,733	675,679	755,849	793,642	833,324	874,990	918,740	964,676	1,012,910	1,063,556	1,116,734	1,172,570	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.	644,733	675,679	30,946	755,849	80,170
10-4510.5006 GROUP HEALTH INSURANCE	383,896	435,633	485,660	509,925	535,421	562,192	590,302	619,817	650,808	683,348	717,516	753,391	791,061	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%. Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	435,633	485,660	50,027	509,925	24,265
10-4510.5007 WORKERS COMPENSATION	125,083	146,632	152,734	170,416	178,937	187,884	197,278	207,142	217,499	228,374	239,793	251,782	264,372		146,632	152,734	6,102	170,416	17,682
10-4510.5008 UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
10-4520.5010 PRINT AND OFFICE SUPPLIES	5,676	4,848	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	6,628		4,848	6,000	1,152	6,060	60
10-4520.5014 MEMBERSHIP AND DUES	1,208	944	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	Int'l Assoc of Fire Chiefs, Amazon, Costco, Sams, NFPA, SCIAAI, Fire Engineering, EMS Assoc, Fire Alarm	944	2,000	1,056	2,020	20
10-4520.5015 MEETINGS AND SEMINARS	6,338	3,979	11,000	12,980	13,110	13,241	13,373	13,507	13,642	13,779	13,916	14,055	14,196	Includes \$2,400 for Fire Marshal's attendance at State Fire Marshal Conference and State Arson Conference, \$6K CPSE Excellence Conference, and other meetings	3,979	11,000	7,021	12,980	1,980
10-4520.5016 VEHICLE, FUEL & OIL	27,957	23,578	25,000	25,500	25,755	26,013	26,273	26,535	26,801	27,069	27,339	27,613	27,889	Budget based on recent 12 months usage and an estimated \$3.00/gallon cost for marine-grade unleaded and \$3.70 gallon cost for diesel fuel per Southeastern Fuel.	23,578	25,000	1,422	25,500	500
10-4520.5017 VEHICLE MAINTENANCE	63,827	94,776	80,000	80,800	81,608	82,424	83,248	84,081	84,922	85,771	86,629	87,495	88,370	Increased based on age of tower 1002 truck scheduled for replacement in FY27	94,776	80,000	(14,776)	80,800	800
10-4520.5020 ELECTRIC AND GAS	44,212	45,414	42,000	47,460	47,935	48,414	48,898	49,387	49,881	50,380	50,884	51,392	51,906	Dominion Energy rate increase estimated at 13%	45,414	42,000	(3,414)	47,460	5,460
10-4520.5021 TELEPHONE/CABLE	52,518	54,449	64,000	66,560	67,226	67,898	68,577	69,263	69,955	70,655	71,361	72,075	72,796	Incls phone/internet (\$30.5k), cellular & data cards (\$8k)					

City of Isle of Palms, SC
 FY27 Budget Planning Model
 Scenario 1
 General Fund

Salaries & Benefits Growth

High Level	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
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		Actual	Actual	Forecast	Projected	Projected	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease									
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2025	2026	From Actual 2025	2027	From Forecast 2026	
10-4520.5026	MAINT & SERVICE CONTRACTS	44,043	43,352	41,000	48,790	49,278	49,771	50,268	50,771	51,279	51,792	52,309	52,833	53,361						
10-4520.5027	MACHINE/EQUIPMENT REPAIR	9,800	15,839	15,000	15,150	15,302	15,455	15,609	15,765	15,923	16,082	16,243	16,405	16,569						
10-4520.5041	UNIFORMS	42,548	42,689	45,000	45,450	45,905	46,364	46,827	47,295	47,768	48,246	48,729	49,216	49,708						
10-4520.5044	CLEANING/SANITARY SUPPLY	12,448	11,777	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218	14,360						
10-4520.5049	MEDICAL AND LAB	66,692	50,270	40,500	40,905	41,314	41,727	42,144	42,566	42,992	43,421	43,856	44,294	44,737						
10-4520.5062	INSURANCE	182,435	198,366	207,720	211,874	216,112	220,434	224,843	229,340	233,926	238,605	243,377	248,245	253,210						
10-4520.5063	RENT AND LEASES	533	2,274	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187						
10-4520.5064	EMPLOYEE TRAINING	20,015	29,134	26,500	26,765	27,033	27,303	27,576	27,852	28,130	28,412	28,696	28,983	29,272						
10-4520.5065	PROFESSIONAL SERVICES	29,621	38,462	39,400	39,991	40,391	40,795	41,203	41,615	42,031	42,451	42,876	43,305	43,738						
10-4520.5079	MISC. & CONTINGENCY EXP	10,288	10,220	9,000	10,080	10,181	10,283	10,385	10,489	10,594	10,700	10,807	10,915	11,024						
10-4520.5080	VOLUNTEER FIRE POINTS	-	-	-	-	-	-	-	-	-	-	-	-	-						
10-4520.5085	CAPITAL OUTLAY	-	14,318	-	-	-	-	-	-	-	-	-	-	-						
	Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-						
	Total - Fire	4,731,654	5,321,796	5,493,842	6,068,320	6,342,199	6,629,414	6,930,625	7,246,528	7,577,853	7,925,365	8,289,868	8,672,208	9,073,270						
	Total - Public Safety	8,140,437	8,915,085	9,493,607	10,580,188	11,055,405	11,552,797	12,074,386	12,621,373	13,195,020	13,796,588	14,427,527	15,089,295	15,783,424						
	Building Planning and Engineering																			
10-4710.5001	SALARIES & WAGES	333,413	293,826	319,720	348,658	366,091	384,396	403,616	423,796	444,986	467,236	490,597	515,127	540,884						
10-4710.5002	OVERTIME WAGES	2,335	1,187	1,180	1,317	1,383	1,452	1,525	1,601	1,681	1,765	1,853	1,946	2,043						
10-4710.5004	FICA EXPENSE	24,792	15,619	25,549	26,773	28,112	29,517	30,993	32,543	34,170	35,879	37,672	39,556	41,534						
10-4710.5005	RETIREMENT EXPENSE	59,913	58,547	59,559	64,955	68,203	71,613	75,194	78,954	82,901	87,046	91,399	95,969	100,767						
10-4710.5006	GROUP HEALTH INSURANCE	64,306	53,014	58,021	63,172	66,330	69,647	73,129	76,785	80,625	84,656	88,889	93,333	98,000						
10-4710.5007	WORKERS COMPENSATION	2,310	2,691	2,962	3,184	3,343	3,511	3,686	3,870	4,064	4,267	4,480	4,705	4,940						
10-4720.5010	PRINT AND OFFICE SUPPLIES	11,776	6,786	11,000	11,000	11,110	11,221	11,333	11,447	11,561	11,677	11,793	11,911	12,031						
10-4720.5014	MEMBERSHIP AND DUES	616	390	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094						
10-4720.5015	MEETINGS AND SEMINARS	2,211	1,723	5,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468						
10-4720.5016	VEHICLE, FUEL & OIL	3,313	2,254	2,700	3,375	3,409	3,443	3,477	3,512	3,547	3,583	3,618	3,655	3,691						
10-4720.5017	VEHICLE MAINTENANCE	571	1,737	3,000	1,050	1,061	1,071	1,082	1,093	1,104	1,115	1,126	1,137	1,148						
10-4720.5020	ELECTRIC AND GAS	6,517	5,537	6,000	6,780	6,848	6,916	6,985	7,055	7,126	7,197	7,269	7,342	7,415						
10-4720.5021	TELEPHONE/CABLE	3,696	4,273	5,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468						
10-4720.5022	WATER AND SEWER	1,553	1,687	1,600	1,600	1,616	1,632	1,648	1,665	1,682	1,698	1,715	1,733	1,750						
10-4720.5024	IT EQUIP, SOFTWARE & SVCS	19,245	57,921	20,000	12,000	12,120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124						
10-4720.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094						
10-4720.5026	MAINT & SERVICE CONTRACTS	8,680	11,001	52,000	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218						
10-4720.5027	MACHINE/EQUIPMENT REPAIR	-	-	500	500	505	510	515	520	526	531	536	541	547						
10-4720.5041	UNIFORMS	989	153	600	510	515	520	525	531	536	541	547	552	558						
10-4720.5044	CLEANING/SANITARY SUPPLY	-	44	500	500	505	510	515	520	526	531	536	541	547						
10-4720.5049	MEDICAL AND LAB	140	267	250	250	253	255	258	260	263	265	268	271	273						
10-4720.5062	INSURANCE	13,361	14,440	17,067	17,408	17,757	18,112	18,474	18,843	19,220	19,605	19,997	20,397	20,805						
10-4720.5063	RENT AND LEASES	155	882	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641						
10-4720.5064	EMPLOYEE TRAINING	2,548	-	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734						
10-4720.5065	PROFESSIONAL SERVICES	10,953	8,551	10,300	10,403	10,507	10,612	10,718	10,825	10,934	11,043	11,153	11,265	11,378						
10-4720.5066	TEMPORARY LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-						
10-4720.5079	MISC. & CONTINGENCY EXP	1,444	113	700	700	707	714	721	728	736	743	750	758	766						
10-4720.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-						
	Audit Reconciliation	-	-	-	-	-	-	-	-	-	-	-	-	-						
	Total - Building Planning and Engineering	574,837	542,643	609,208	603,136	629,664	657,477	686,638	717,215	749,277	782,899	818,158	855,136	893,916						
	Total - Building Planning and Engineering	574,837	542,643	609,208	603,136	629,664	657,477	686,638	717,215	749,277	782,899	818,158	855,136	893,916						
	Public Works																			
10-4610.5001	SALARIES & WAGES	656,834	694,068	721,909	806,327	846,643	888,975	933,424	980,095	1,029,100	1,080,555	1,134,583	1,191,312	1,250,878						
10-4610.5002	OVERTIME WAGES	12,778	21,011	12,782	14,309	15,024	15,776	16,564	17,393	18,262	19,175	20,134	21,141	22,198						
10-4610.5003	PART-TIME WAGES	19,629	27,489	27,906	31,087	32,641	34,273	35,987	37,786	39,675	41,659	43,742	45,929	48,226						
10-4610.5004	FICA EXPENSE	51,265	55,470	58,339	65,157	68,415	71,835	75,427	79,198	83,158	87,316	91,682	96,266	101,080						
10-4610.5005	RETIREMENT EXPENSE	117,705	126,597	136,359	152,310	159,925	167,922	176,318	185,134	194,390	204,110	214,315	225,031	236,283						
10-4610.5006	GROUP HEALTH INSURANCE	114,765	123,430	134,102	133,709	140,394	147,414	154,785	162,524	170,650	179,183	188,142	197,549	207,426						
10-4610.5007	WORKERS COMPENSATION	56,190	56,210	60,137	67,170	70,528	74,054	77,757	81,645	85,727	90,014	94,514	99,240	104,202						
10-4620.5010	PRINT AND OFFICE SUPPLIES	162	551	500	500	505	510	515	520	526	531	536	541	547						
10-4620.5014	MEMBERSHIP AND DUES	(34)	-	500	500	505	510	515	520	526	531	536	541	547						
10-4620.5015	MEETINGS AND SEMINARS	161																		

City of Isle of Palms, SC
 FY27 Budget Planning Model
 Scenario 1
 General Fund

Salaries & Benefits Growth

High Level	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
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	Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
10-4620.5022	1,304	3,782	6,350	6,414	6,478	6,542	6,608	6,674	6,741	6,808	6,876	6,945	7,014	Includes irrigation Incls Public Wks timekeeping (4k), Fuelmaster (2k), Arc GIS mapping/drainage sys mgt (4.4k software and 3.3k annually), IWORQ maintenance management software (4k) and misc provision (.5k)	3,782	6,350	2,568	6,414	64
10-4620.5024	2,790	1,000	16,000	18,400	18,584	18,770	18,958	19,147	19,339	19,532	19,727	19,925	20,124	Provision for small (<\$5k) equipment as needed.	1,000	16,000	15,000	18,400	2,400
10-4620.5025	6,302	6,244	8,000	8,000	8,080	8,161	8,242	8,325	8,408	8,492	8,577	8,663	8,749	Includes extended monthly janitorial service and pest control.	6,244	8,000	1,756	8,000	-
10-4620.5026	11,997	15,628	11,500	17,250	17,423	17,597	17,773	17,950	18,130	18,311	18,494	18,679	18,866	Skid steer, Jet Vac, mini excavator, wash down station	15,628	11,500	(4,128)	17,250	5,750
10-4620.5027	171	194	6,000	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	Weekly uniform service + \$150/yr per employee for steel-toed boots and includes more frequent uniform replacements.	194	6,000	5,806	6,000	-
10-4620.5041	14,700	14,898	15,500	15,655	15,812	15,970	16,129	16,291	16,454	16,618	16,784	16,952	17,122	Cintas First Aid	14,898	15,500	602	15,655	155
10-4620.5044	1,176	2,063	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	Covers island wide street name signs only as needed.	2,063	2,000	(63)	2,020	20
10-4620.5049	3,164	4,432	4,000	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375	4,418	Forecast 2% annual increase each year. Includes underground storage tank insurance on (2) fuel tanks.	4,432	4,000	(432)	4,040	40
10-4620.5054	1,763	-	4,000	4,000	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375	Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account.	-	4,000	4,000	4,000	-
10-4620.5062	51,620	55,587	54,039	55,120	56,222	57,347	58,494	59,663	60,857	62,074	63,315	64,582	65,873	CDL driver Training course	55,587	54,039	(1,548)	55,120	1,081
10-4620.5063	11,934	1,167	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105	Marina and PSB). Includes annual testing and additional compliance monitoring. Increase based actual price increases.	1,167	1,000	(167)	1,010	10
10-4620.5064	-	-	500	5,500	5,555	5,611	5,667	5,723	5,781	5,838	5,897	5,956	6,015	Incls provision for additional services if needed, such as right-of-way maintenance, office help, Front Beach parking lot and compactor cleanup. Hourly rate \$22.68/hr. (\$35.63 CLD driver)	-	500	500	5,500	5,000
10-4620.5065	3,365	3,705	3,700	3,700	3,737	3,774	3,812	3,850	3,889	3,928	3,967	4,007	4,047	Covers annual shred day service	3,705	3,700	(5)	3,700	-
10-4620.5066	227,377	248,194	260,000	262,600	265,226	267,878	270,557	273,263	275,995	278,755	281,543	284,358	287,202	Includes second phase of new carts for residents as part of side loader transition. New carts are sold for \$75	248,194	260,000	11,806	262,600	2,600
10-4620.5067	1,463	1,112	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641	1,657		1,112	1,500	388	1,515	15
10-4620.5079	1,089	1,491	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105		1,491	1,000	(491)	1,010	10
10-4620.5089	16,310	95,619	94,350	100,011	-	-	-	-	-	-	-	-	-		95,619	94,350	(1,269)	100,011	5,661
	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	1,780,188	1,952,123	2,013,973	2,169,907	2,141,949	2,217,273	2,296,029	2,378,385	2,464,517	2,554,609	2,648,856	2,747,462	2,850,642		1,952,123	2,013,973	61,850	2,169,907	155,934
	1,780,188	1,952,123	2,013,973	2,169,907	2,141,949	2,217,273	2,296,029	2,378,385	2,464,517	2,554,609	2,648,856	2,747,462	2,850,642		1,952,123	2,013,973	61,850	2,169,907	155,934
10-4810.5001	405,685	421,698	448,303	495,366	520,135	546,141	573,448	602,121	632,227	663,838	697,030	731,882	768,476	Budget 2.8% COLA and 3% merit pool for adjustments effective 1/1/2027. Long-term forecasts include an annual 5%.	421,698	448,303	26,605	495,366	47,063
10-4810.5002	1,633	2,180	2,714	2,996	3,145	3,303	3,468	3,641	3,823	4,015	4,215	4,426	4,647	Forecast increase is 2.5% per year	2,180	2,714	534	2,996	282
10-4810.5003	227,245	255,199	267,800	275,555	289,333	303,799	318,989	334,939	351,686	369,270	387,734	407,120	427,476	Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation.	255,199	267,800	12,601	275,555	7,755
10-4810.5004	48,012	51,335	54,989	59,205	62,165	65,273	68,537	71,964	75,562	79,340	83,307	87,472	91,846	FICA rate is 7.65%	51,335	54,989	3,654	59,205	4,216
10-4810.5005	71,890	75,127	85,034	93,821	98,512	103,438	108,610	114,040	119,742	125,729	132,016	138,616	145,547	SCRS employer contribution rates are 18.56%	75,127	85,034	9,907	93,821	8,787
10-4810.5006	66,701	71,473	75,168	83,078	87,231	91,593	96,173	100,981	106,030	111,332	116,898	122,743	128,881	Current PEBA rates & dependent elections plus 5% increase on 1/1/27. City of IOP specific experience modifier load factor is 5.7%. Based on current SCMIT rates (including an experience modifier) and forecasted salaries.	71,473	75,168	3,695	83,078	7,910
10-4810.5007	20,210	24,506	20,371	21,932	23,028	24,180	25,389	26,658	27,991	29,390	30,860	32,403	34,023	Printing supplies and copier	24,506	20,371	(4,135)	21,932	1,561
10-4820.5010	11,954	10,575	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218	14,360		10,575	13,000	2,425	13,130	130
10-4820.5014	1,581	976	1,600	1,616	1,632	1,648	1,665	1,682	1,698	1,715	1,733	1,750	1,767		976	1,600	624	1,616	16
10-4820.5015	1,996	2,440	3,500	3,535	3,570	3,606	3,642	3,679	3,715	3,752	3,790	3,828	3,866	Increased based on more staff attending conferences and CE	2,440	3,500	1,060	3,535	35
10-4820.5016	3,983	3,304	3,900	3,978	4,018	4,058	4,099	4,140	4,181	4,223	4,265	4,308	4,351	Budget based on recent 12 months usage and an estimated \$3.00/gallon cost for marine-grade unleaded and \$3.70 gallon cost for diesel fuel per Southeastern Fuel.	3,304	3,900	596	3,978	78
10-4820.5017	2,672	911	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	Three vehicles, general maintenance	911	2,000	1,089	2,020	20
10-4820.5020	35,135	34,421	36,000	40,680	41,087	41,498	41,913	42,332	42,755	43,183	43,614	44,051	44,491	Increased based on actual (Dominion Energy rate increase estimated at 13%)	34,421	36,000	1,579	40,680	4,680
10-4820.5021	10,393	9,990	12,000	12,120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124	13,255		9,990	12,000	2,010	12,120	120
10-4820.5022	4,532	6,045	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562	6,628		6,045	6,000	(45)	6,060	60
10-4820.5024	3,496	5,878	9,500	9,500	9,595	9,691	9,788	9,886	9,985	10,084	10,185	10,287	10,390	Incls Rec Dept timekeeping (3k), hardware replacements (6k), and misc provision (.5k). Rec Trac software moved to debt service online registration, scheduling & communications modules (15k)	5,878	9,500	3,622	9,500	-
10-4820.5025	2,731	1,983	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account	1,983	2,000	17	2,000	-
10-4820.5026	43,422	36,336	48,000	48,000	48,480	48,965	49,454	49,949	50,448	50,953	51,462	51,977	52,497	Includes daily maintenance and turf and field supplies/equipment and including fire system monitoring.	36,336	48,000	11,664	48,000	-
10-4820.5027	2,465	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734	2,762		2,500	2,500	-	2,525	25
10-4820.5041	2,581	912	1,950	1,970	1,989	2,009	2,029	2,049	2,070	2,091	2,112	2,133	2,154		912	1,950	1,038	1,970	20
10-4820.5044	8,000	7,995	8,000	8,080	8,161	8,242	8,325	8,408	8,492	8,577	8,663	8,749	8,837		7,995	8,000	5	8,080	80
10-4820.5049	608	330	750	758	765	773	780	788	796	804	812	820	828	First Aid supplies	330	750	420	758	8
10-4820.5062	69,596	79,380	93,000	93,930	95,809	97,725	99,679	101,673	103,706	105,780	107,896	110,054	112,255	Forecast 2% annual increase each year	79,380	93,000	13,620	93,930	930
10-4820.5063	1,447	2,201	2,850	2,850	2,879	2,907	2,936	2,966	2,995	3,025	3,056	3,086	3,117	Includes color copier rental and year round portable toilets.	2,201	2,850	649	2,850	-
10-4820.5064	2,436	2,447	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734		2,447	2,500	53	2,500	-
10-4820.5065	120	-	120	121	122	124	125	126	127	129	130	131	133	Annual backflow tests	-	120	120	121	1
10-4820.5066	-	-	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209	Added budget to address temporary staffing needs	-	2,000	2,000	2,020	20
10-4820.5079	2,651	864	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	3,314		864	3,000	2,136	3,030	30
10-4830.5088	663	939	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105	Under 5 activities including additional toddlers programming.	939	1,000	61	1,010	

City of Isle of Palms, SC
 FY27 Budget Planning Model
 Scenario 1
 General Fund

Salaries & Benefits Growth										
High Level	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%

	Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
Unassigned FB Requirement	4,397,105	4,704,674	5,107,444	5,580,616	5,739,509	5,802,947	6,054,542	6,289,176	6,564,121	6,821,264	7,122,676	7,400,772	7,651,254		4,704,674	5,107,444	402,770	5,580,616	473,172

City of Isle of Palms, SC

FY27 Budget Planning Model
Scenario 1
Capital Projects Fund

		Actual	Actual	Forecast	Projected	NOTES	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease										
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036			2025	2026	From Actual 2025	2027	From Forecast 2026
Revenues:																					
20-3450.4111	GRANT INCOME	141,064	1,853,814	3,860,711	1,200,025	-	-	-	-	-	-	-	-	-	-	Budget assumes (\$1M) of SC State Contribution for Stormwater grant rec'd FY24 and \$200K from Charleston County's NPDES for drainage improvements on Palm Blvd between 38th and 41st.	1,853,814	3,860,711	2,006,897	1,200,025	(2,660,686)
20-3500.4505	INTEREST INCOME	725,794	712,712	550,000	446,968	404,974	344,485	275,630	237,765	201,303	178,411	147,685	109,611	85,606	-	Interest income based on 3% annual rate of LGIP investment balance.	712,712	550,000	(162,712)	446,968	(103,032)
20-3500.4501	MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Proposed Operating Revenue																				
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Proposed Operating Revenue																				
	Total revenues	866,858	2,566,526	4,410,711	1,646,993	404,974	344,485	275,630	237,765	201,303	178,411	147,685	109,611	85,606	-		2,566,526	4,410,711	1,844,185	1,646,993	(2,763,718)
	Actual growth	83.79%	196.07%	71.86%	-62.66%	-75.41%	-14.94%	-19.99%	-13.74%	-15.34%	-11.37%	-17.22%	-25.78%	-21.90%	-		196.07%	71.86%	n/a	-62.66%	-162.66%
Expenditures:																					
20-4140.5024	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4140.5024	IT EQUIP, SOFTWARE & SVCS	438	1,339	-	-	-	-	-	-	-	-	-	-	-	-		1,339	-	(1,339)	-	-
20-4140.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	6,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	-	Provision for City Hall and Council Chamber furniture as needed. 2% of City Hall building insured value. Split 50/50 Gen Govt/Building.	-	6,000	6,000	3,000	(3,000)
20-4140.5026	MAINT & SERVICE CONTRACTS	-	3,277	125,000	30,000	30,300	30,603	30,909	31,218	31,530	31,846	32,164	32,486	32,811	-		3,277	125,000	121,723	30,000	(95,000)
20-4140.5065	PROFESSIONAL SERVICES	97,546	460,125	-	-	-	-	-	-	-	-	-	-	-	-		460,125	-	(460,125)	-	-
	Total - General Government	97,984	464,741	131,000	33,000	33,330	33,663	34,000	34,340	34,683	35,030	35,380	35,734	36,092	-		464,741	131,000	(333,741)	33,000	(98,000)
20-4440.5025	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4440.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Replace/reconfigure Police Dept servers per VC3 recommendation Building maintenance contingency to proactively address issues as needed. Equals 1.5% of PSB insured value. PSB costs are split 50%	-	-	-	-	-
20-4440.5026	MAINT & SERVICE CONTRACTS	14,389	24,697	92,000	95,220	96,172	97,134	98,105	99,086	100,077	101,078	102,089	103,110	104,141	-		24,697	92,000	67,303	95,220	3,220
20-4440.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4540.5025	NON-CAPITAL TOOLS & EQUIPMENT	(151)	121,181	-	-	-	25,000	-	-	-	-	26,250	-	-	-	Body Armor for Firefighters as needed, useful life of 5 years. \$25k FY2029	121,181	-	(121,181)	-	-
20-4540.5026	MAINT & SERVICE CONTRACTS	42,616	-	158,160	197,700	199,677	201,674	203,691	205,727	207,785	209,863	211,961	214,081	216,222	-	Includes provision for facility maintenance at PSB and Station #2. Equals 1.5% of insured building values.	-	158,160	158,160	197,700	39,540
20-4540.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Rental of construction/office trailer for use during renovation.	-	-	-	-	-
20-4540.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	
20-4540.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	
	Total - Public Safety	56,854	145,878	250,160	292,920	295,849	323,808	301,796	304,814	307,862	310,940	340,300	317,190	320,362	-		145,878	250,160	104,282	292,920	42,760
20-4640.5025	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4640.5025	NON-CAPITAL TOOLS & EQUIPMENT	8,863	39,554	-	-	-	-	-	-	-	-	-	-	-	-		39,554	-	(39,554)	-	-
20-4640.5026	MAINT & SERVICE CONTRACTS	13,929	13,834	17,000	23,630	23,866	24,105	24,346	24,589	24,835	25,084	25,335	25,588	25,844	-	Provision for facilities maintenance = 2% of insured building value including wash station.	13,834	17,000	3,166	23,630	6,630
20-4640.5063	RENT AND LEASES	5,692	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4640.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Public Works	28,484	53,388	17,000	23,630	23,866	24,105	24,346	24,589	24,835	25,084	25,335	25,588	25,844	-		53,388	17,000	(36,388)	23,630	6,630
20-4740.5025	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4740.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4740.5026	MAINT & SERVICE CONTRACTS	2,618	11,636	125,000	30,000	30,300	30,603	30,909	31,218	31,530	31,846	32,164	32,486	32,811	-	needed - 2% of City Hall building insured value. Split 50/50 Gen Govt/Building.	11,636	125,000	113,364	30,000	(95,000)
	Total - Building	2,618	11,636	125,000	30,000	30,300	30,603	30,909	31,218	31,530	31,846	32,164	32,486	32,811	-		11,636	125,000	113,364	30,000	(95,000)
20-4840.5024	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-4840.5024	IT EQUIP, SOFTWARE & SVCS	-	-	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	-	Net Cert Pro Cameras	-	2,000	2,000	2,000	-
20-4840.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	7,500	7,500	7,575	7,651	7,727	7,805	7,883	7,961	8,041	8,121	8,203	-	Provision for Fitness Room equipment	7,500	7,500	-	7,575	75	
20-4840.5026	MAINT & SERVICE CONTRACTS	27,719	107,434	96,000	117,840	119,018	120,209	121,411	122,625	123,851	125,090	126,340	127,604	128,880	-	Provision for facilities maintenance 1% of insured building value. A lesser maintenance % used for Rec Dept as this Dept has full-time	107,434	96,000	(11,434)	117,840	21,840
	Total - Recreation	27,719	114,934	105,500	127,415	128,689	129,976	131,276	132,589	133,914	135,254	136,606	137,972	139,352	-		114,934	105,500	(9,434)	127,415	21,915
20-6820.5020	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-6820.5020	ELECTRIC AND GAS	-	-	700	791	799	807	815	823	831	840	848	857	865	-	Public Dock (Dominion Energy rate increase estimated at 13%)	-	700	700	791	91
20-6820.5026	MAINT & SERVICE CONTRACTS	-	4,600	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468	5,523	-	Public Dock	4,600	5,000	400	5,050	50
20-6820.5062	INSURANCE	-	-	63,000	64,260	65,545	66,886	68,193	69,557	70,948	72,367	73,815	75,291	76,797	-	Budget includes 29% of (\$221k) insurance for public dock.	-	63,000	63,000	64,260	1,260
	Total - Marina Public Dock	-	4,600	68,700	70,101	71,445	72,815	74,211	75,635	77,087	78,568	80,077	81,616	83,185	-		4,600	68,700	64,100	70,101	1,401
20-0000.0000	Audit	-	39,841	-	-	-	-	-	-	-	-	-	-	-	-		39,841	-	(39,841)	-	-
20-0000.0000	ELECTRIC AND GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-0000.0000	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
20-0000.0000	INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Total - Non-Departmental	-	39,841	-	-	-	-	-	-	-	-	-	-	-	-		39,841	-	-	-	-
20-4140.5085	Capital Outlay	2,074,597	2,948,139	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
	Cash Funded (CIP)	-	-	4,365,878	4,311,000	884,000	4,270,000	838,000	790,000	442,000	579,000	451,750	605,000	110,000	-	Metal doors \$40k, elevator \$70k, PD- SUV \$64k, truck \$67k, PD-engine \$1.250M, high water equipment \$30k, drone \$40.5k, PW-small drainage \$100k, other drainage \$250k, design & permit Myrtle \$100k, 38th and 41st drainage \$1.850M, Waterway Blvd \$1.625k, BD-	-	4,365,878	4,365,878	4,311,000	(54,878)
	Total - Capital Outlay	2,074,597	2,948,139	4,365,878	4,311,000	884,000	4,270,000	838,000	790,000	442,000	579,000	451,750	605,000	110,000	-		2,948,139	4,365,878	1,417,739	4,311,000	(54,878)
20-4140.5085	CAPITAL OUTLAY	2,074,597	2,948,139	4,365,878	4,311,000	884,000	4,270,000	838,000	790,000	442,000	579,000	451,750	605,000	110,000	-	engine \$1.250M, high water equipment \$30k, drone \$40.5k, PW-small drainage \$100k, other drainage \$250k, design & permit Myrtle \$100k, 38th and 41st drainage \$1.850M, Waterway Blvd \$1.625k, BD-	2,948,139	4,365,878	1,417,739	4,311,000	(54,878)
	Proposed Operating Expenses																				
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

City of Isle of Palms, SC

FY27 Budget Planning Model

Scenario 1

Capital Projects Fund

	2,116,340	2,524,143	-	-	-	-	-	-	-	-	-	-	-	2,524,143	-	(2,524,143)	-	-
Transfers in																		
From General Fund	-	-	2,069,886	921,156	1,546,747	1,662,978	1,077,066	374,902	863,752	1,154,953	436,996	766,416	496,850	-	2,069,886	2,069,886	921,156	(1,148,730)
From Municipal Accommodations Fee F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
From State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Transfers in	2,116,340	2,524,143	2,069,886	921,156	1,546,747	1,662,978	1,077,066	374,902	863,752	1,154,953	436,996	766,416	496,850	2,524,143	2,069,886	(454,257)	921,156	(1,148,730)
20-3900.5901 Transfers out																		
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0% To General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0% To Municipal Accommodations Fee Fun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0% To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0% To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0% To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0% To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0% To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0% To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	2,116,340	2,524,143	2,069,886	921,156	1,546,747	1,662,978	1,077,066	374,902	863,752	1,154,953	436,996	766,416	496,850	2,524,143	2,069,886	(454,257)	921,156	(1,148,730)
Net change in fund balances	694,942	1,307,512	1,417,359	(2,475,955)	(365,678)	(3,727,427)	(931,763)	(1,630,439)	(836,777)	(712,277)	(1,366,851)	(1,209,479)	(414,849)	4,255,651	1,417,359	(2,878,133)	(2,475,955)	(3,893,314)
Fund Balances:																		
<u>Nonspendable</u>																		
-placeholder	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Restricted</u>																		
-placeholder	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Assigned</u>																		
Capital Projects	10,427,880	12,217,960	13,635,319	11,159,364	10,793,686	7,066,258	6,134,496	4,504,057	3,667,280	2,955,002	1,588,152	378,672	(36,177)	12,217,960	13,635,319	1,417,359	11,159,364	(2,475,955)
Drainage	3,207,658	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	2,725,090	-	2,725,090	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Assigned	13,635,538	14,943,050	16,360,409	13,884,454	13,518,776	9,791,348	8,859,586	7,229,147	6,392,370	5,680,092	4,313,242	3,103,762	2,688,913	14,943,050	16,360,409	1,417,359	13,884,454	(2,475,955)
<u>Unassigned</u>																		
Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	13,635,538	14,943,050	16,360,409	13,884,454	13,518,776	9,791,348	8,859,586	7,229,147	6,392,370	5,680,092	4,313,242	3,103,762	2,688,913	14,943,050	16,360,409	1,417,359	13,884,454	(2,475,955)
Total Fund Balance - % of Revenues	457.1%	293.5%	252.5%	540.6%	692.66%	487.75%	654.96%	1179.95%	600.19%	426.00%	737.71%	354.30%	461.65%	293.5%	252.5%	-41.1%	540.6%	288.2%
Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%	0.0%	0.0%	0.0%
Unassigned Fund Balance - % of Expenditures	595.9%	395.0%	323.1%	275.3%	583.36%	170.73%	387.82%	322.28%	336.12%	277.67%	221.02%	148.83%	269.62%	1789.5%	323.1%	-1466.4%	275.3%	-47.9%
Net Earnings	694,941	1,307,512	1,417,359	(2,475,955)	(365,678)	(3,727,427)	(931,763)	(1,630,439)	(836,777)	(712,277)	(1,366,851)	(1,209,479)	(414,849)	4,255,651	1,417,359	(2,878,133)	(2,475,955)	(3,893,314)

City of Isle of Palms, SC
 FY27 Budget Planning Model
 Scenario 1
 Municipal Accommodations Fee Fund

		Actual	Actual	Forecast	Projected	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease									
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2025	2026	From Actual 2025	2027	From Forecast 2026
Revenues:																			
30-3450.4105	Accommodation Fee Revenue	1,667,828	2,067,091	2,228,125	2,272,688	2,318,141	2,364,504	2,411,794	2,460,030	2,509,231	2,559,415	2,610,604	2,662,816	2,716,072					
30-3450.4106	County Accommodations Fee Revenue	670,238	816,000	918,629	937,002	955,742	974,856	994,354	1,014,241	1,034,525	1,055,216	1,076,320	1,097,847	1,119,804					
30-3500.4505	Interest	165,086	206,256	216,000	157,136	112,751	119,233	128,778	136,160	131,061	117,759	106,767	77,003	44,349					
	Proposed Operating Revenue																		
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-					
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-					
	Total - Proposed Operating Revenue																		
	Total revenues	2,503,152	3,089,347	3,362,754	3,366,825	3,386,634	3,458,594	3,534,926	3,610,430	3,674,817	3,732,390	3,793,691	3,837,665	3,880,225	3,089,347	3,362,754	273,407	3,366,825	4,071
	Actual growth	-8.09%	23.42%	8.85%	0.12%	0.59%	2.12%	2.21%	2.14%	1.78%	1.57%	1.64%	1.16%	1.11%	23.42%	n/a	n/a	8.98%	0.12%
Expenditures:																			
	Audit	128,276	-	-	-	-	-	-	-	-	-	-	-	-					
30-4120.5020	ELECTRIC AND GAS	407	383	400	452	457	461	466	470	475	480	485	489	494					
30-4120.5024	IT EQUIP, SOFTWARE & SVCS	225	(49,750)	-	-	-	-	-	-	-	-	-	-	-					
30-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-					
30-4120.5026	MAINT & SERVICE CONTRACTS	34,048	47,327	75,000	75,750	76,508	77,273	78,045	78,826	79,614	80,410	81,214	82,026	82,847					
30-4120.5054	STREET SIGNS	12,459	18,428	17,000	17,170	17,342	17,515	17,690	17,867	18,046	18,226	18,409	18,593	18,779					
30-4120.5065	PROFESSIONAL SERVICES	719	-	-	-	-	-	-	-	-	-	-	-	-					
30-4120.5079	MISC. & CONTINGENCY EXP	31,714	44,570	40,000	40,400	40,804	41,212	41,624	42,040	42,461	42,885	43,314	43,747	44,185					
	<i>Total - General Government</i>	<i>207,848</i>	<i>60,958</i>	<i>132,400</i>	<i>133,772</i>	<i>135,110</i>	<i>136,461</i>	<i>137,825</i>	<i>139,204</i>	<i>140,596</i>	<i>142,002</i>	<i>143,422</i>	<i>144,856</i>	<i>146,304</i>					
	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-					
30-4420.5021	TELEPHONE/CABLE	13,015	16,312	20,000	20,200	20,402	20,606	20,812	21,020	21,230	21,443	21,657	21,874	22,092					
30-4420.5026	MAINT & SERVICE CONTRACTS	13,486	10,073	14,000	14,140	14,281	14,424	14,568	14,714	14,861	15,010	15,160	15,312	15,465					
30-4420.5067	CONTRACTED SERVICES	17,388	37,445	40,000	40,400	40,804	41,212	41,624	42,040	42,461	42,885	43,314	43,747	44,185					
	<i>Total - Public Safety</i>	<i>43,889</i>	<i>63,830</i>	<i>74,000</i>	<i>74,740</i>	<i>75,487</i>	<i>76,242</i>	<i>77,005</i>	<i>77,775</i>	<i>78,552</i>	<i>79,338</i>	<i>80,131</i>	<i>80,933</i>	<i>81,742</i>					
	Audit	525	-	-	-	-	-	-	-	-	-	-	-	-					
30-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	870	179,819	-	-	-	-	-	-	-	-	-	-	-					
30-4620.5026	MAINT & SERVICE CONTRACTS	13,226	8,147	47,500	47,975	48,455	48,939	49,429	49,923	50,422	50,926	51,436	51,950	52,470					
30-4620.5054	STREET SIGNS	2,805	3,971	6,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281					
30-4620.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-					
30-4620.5086	DRAINAGE	-	-	198,668	200,655	202,661	204,688	206,735	208,802	210,890	212,999	215,129	217,280	219,453					
	<i>Total - Public Works</i>	<i>17,426</i>	<i>191,937</i>	<i>252,168</i>	<i>251,630</i>	<i>254,146</i>	<i>256,687</i>	<i>259,254</i>	<i>261,847</i>	<i>264,465</i>	<i>267,110</i>	<i>269,781</i>	<i>272,479</i>	<i>275,204</i>					
	Audit	-	250	-	-	-	-	-	-	-	-	-	-	-					
30-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	8,838	-	-	-	-	-	-	-	-	-	-	-					
	<i>Total - Recreation</i>	<i>-</i>	<i>9,088</i>	<i>-</i>															
	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-					
30-5620.5010	PRINT AND OFFICE SUPPLIES	11,286	1,629	2,500	-	11,399	-	11,513	-	11,628	-	11,744	-	11,862					
30-5620.5013	BANK SERVICE CHARGES	49,216	-	-	-	-	-	-	-	-	-	-	-	-					
30-5620.5020	ELECTRIC AND GAS	42,445	43,073	42,000	47,460	47,935	48,414	48,898	49,387	49,881	50,380	50,884	51,392	51,906					
30-5620.5021	TELEPHONE/CABLE	1,445	1,413	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641	1,657					
30-5620.5022	WATER AND SEWER	2,579	4,937	9,000	9,090	9,181	9,273	9,365	9,459	9,554	9,649	9,746	9,843	9,942					
30-5620.5024	IT EQUIP, SOFTWARE & SVCS	17,363	11,633	26,000	26,260	26,523	26,788	27,056	27,326	27,600	27,876	28,154	28,436	28,720					
30-5620.5025	NON-CAPITAL TOOLS & EQUIPMENT	4,842	1,892	4,000	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562					
30-5620.5026	MAINT & SERVICE CONTRACTS	10,910	13,591	28,000	28,280	28,563	28,848	29,137	29,428	29,723	30,020	30,320	30,623	30,929					
30-5620.5027	MACHINE/EQUIPMENT REPAIR	11,815	-	-	-	-	-	-	-	-	-	-	-	-					
30-5620.5041	UNIFORMS	97	200	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209					
30-5620.5054	STREET SIGNS	2,077	1,127	1,500	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209					
30-5620.5062	INSURANCE	1,236	1,781	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209					
30-5620.5065	PROFESSIONAL SERVICES	4,155	395	-	-	-	-	-	-	-	-	-	-	-					
30-5620.5067	CONTRACTED SERVICES	17,800	7,600	12,000	18,180	18,362	18,545	18,731	18,918	19,107	19,298	19,491	19,686	19,883					
30-5620.5079	MISC. & CONTINGENCY EXP	615	-	500	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105					
	<i>Total - Non-Departmental</i>	<i>177,881</i>	<i>89,271</i>	<i>131,000</i>	<i>143,855</i>	<i>156,692</i>	<i>146,746</i>	<i>159,727</i>	<i>149,696</i>	<i>162,821</i>	<i>152,705</i>	<i>165,976</i>	<i>155,774</i>	<i>169,194</i>					
30-4120.5085	Capital Outlay	408,484	292,545	-	-	-	-	-	-	-	-	-	-	-					
	Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-					
	Cash Funded (CIP)																		
	Proposed Operating Expenses																		
	Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-					
	Structured	-	-	-	-	-	-	-	-	-	-	-	-	-					
	Total - Proposed Operating Expenses																		
	Debt service (existing):																		
30-4120.5009	Principal	136,778	130,753	-	142,081	148,357	89,588	91,021	92,477	-	-	-	-	-					
30-4120.5011	Interest	24,835	28,704	-	17,376	11,100	4,369	2,936	1,753	-	-	-	-	-					
	Total - Debt service (existing):	161,613	159,457	166,170	159,457	159,457	93,957	93,957	94,230	-	-	-	-	-					
	Debt service (proposed):																		
	Principal repayments	-	-	-	61,748	64,372	67,108	69,960	72,933	76,033	79,264	82,633	86,145	-					
	Interest	-	-	-	31,875	29,251	26,515	23,663	20,690	17,590	14,359	10,990	7,478	-					
	Total - Debt service (proposed):	-	-	-	93,623														
	Total																		

City of Isle of Palms, SC
 FY27 Budget Planning Model
 Scenario 1
 Municipal Accommodations Fee Fund

	Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
Revenues:																			
Actual growth	4.82%	-14.75%	66.47%	2.06%	31.99%	-39.95%	54.79%	-18.98%	40.24%	-46.28%	1.83%	0.51%	-25.44%		#DIV/0!	n/a	n/a	155.61%	2.06%
Revenues over (under) expenditures	1,486,011	2,222,261	1,919,348	1,893,703	1,442,251	2,291,009	1,727,667	2,146,188	1,621,377	2,629,230	2,670,375	2,708,618	3,038,443		2,222,261	1,919,348	(302,913)	1,893,703	(25,645)
Other Financing Sources (Uses):																			
Sale of Capital Assets	7,213	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Lease Liabilities	113,276	-	113,276	-	-	-	-	-	-	-	-	-	-		-	113,276	113,276	-	(113,276)
Transfers in																			
30-3900.4901 Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-						
From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
From State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
Total - Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-						
Transfers out																			
30-3900.5901 Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-						
1.0% To General Fund	(829,433)	(877,265)	(904,821)	(1,208,608)	(1,533,608)	(1,610,288)	(1,610,288)	(1,610,288)	(2,346,944)	(2,646,944)	(3,238,000)	(3,995,000)	(3,800,000)		(877,265)	(904,821)	(27,556)	(1,208,608)	(303,787)
0.0% To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
0.0% To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
0.0% To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
0.0% To Beach Preservation Fee Fund	-	-	-	(3,197,099)	-	-	-	-	-	-	-	-	-					(3,197,099)	(3,197,099)
1.0% To Marina Enterprise Fund	-	-	(200,000)	(325,000)	(75,000)	(75,750)	(76,508)	(77,273)	(78,045)	(78,826)	(79,614)	(80,410)	(81,214)		-	(200,000)	(200,000)	(325,000)	(125,000)
0.0% To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
0.0% To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
Total - Transfers out	(829,433)	(877,265)	(1,104,821)	(4,730,707)	(1,608,608)	(1,686,038)	(1,686,796)	(1,687,561)	(2,424,989)	(2,725,770)	(3,317,614)	(4,075,410)	(3,881,214)		(877,265)	(1,104,821)	(227,556)	(4,730,707)	(3,625,886)
Total other financing sources (uses)	(708,944)	(877,265)	(991,545)	(4,730,707)	(1,608,608)	(1,686,038)	(1,686,796)	(1,687,561)	(2,424,989)	(2,725,770)	(3,317,614)	(4,075,410)	(3,881,214)		(877,265)	(991,545)	(114,280)	(4,730,707)	(3,739,162)
Net change in fund balances	777,067	1,344,996	927,803	(2,837,004)	(166,357)	604,971	40,871	458,627	(803,612)	(96,540)	(647,239)	(1,366,793)	(842,771)		1,344,996	927,803	(417,193)	(2,837,004)	(3,764,807)
Fund Balances:																			
Nonspendable																			
<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-						
Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-						
Restricted																			
Tourism Related	4,462,140	5,557,135	6,484,938	3,647,935	3,481,578	4,086,549	4,127,419	4,586,046	3,782,434	3,685,894	3,038,655	1,671,862	829,091		5,557,135	6,484,938	927,803	3,647,935	(2,837,004)
Total - Restricted	4,462,140	5,557,135	6,484,938	3,647,935	3,481,578	4,086,549	4,127,419	4,586,046	3,782,434	3,685,894	3,038,655	1,671,862	829,091		5,557,135	6,484,938	927,803	3,647,935	(2,837,004)
Assigned																			
Front Beach Maintenance	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000		250,000	250,000	-	250,000	-
Total - Assigned	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000		250,000	250,000	-	250,000	-
Unassigned																			
Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-						
Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-						
Total Fund Balance	4,462,139	5,807,135	6,734,938	3,897,935	3,731,578	4,336,549	4,377,419	4,836,046	4,032,434	3,935,894	3,288,655	1,921,862	1,079,091		5,807,135	6,734,938	927,803	3,897,935	(2,837,004)
Total Fund Balance - % of Revenues	178.3%	188.0%	200.3%	115.8%	110.2%	125.38%	123.83%	133.95%	109.73%	105.45%	86.69%	50.08%	27.81%		188.0%	200.3%	12.3%	115.8%	-69685.9%
Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
Unassigned Fund Balance - % of Expenditure	438.7%	669.7%	466.6%	264.6%	191.9%	371.41%	242.21%	330.28%	196.37%	356.78%	292.76%	170.22%	128.19%		669.7%	466.6%	-203.1%	264.6%	-9547.2%
Net Earnings	777,067	1,344,996	927,803	(2,837,004)	(166,357)	604,971	40,871	458,627	(803,612)	(96,540)	(647,239)	(1,366,793)	(842,771)		1,344,996	927,803	(417,193)	(2,837,004)	(3,764,807)

City of Isle of Palms, SC
 FY27 Budget Planning Model
 Scenario 1
 Hospitality Tax Fund

		Actual	Actual	Forecast	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2025	2026	From Actual 2025	2027	From Forecast 2026	
Revenues:																				
35-3450.410E	HOSPITALITY TAX	1,504,549	1,470,927	1,451,402	1,429,631	1,408,187	1,387,064	1,366,258	1,345,764	1,365,950	1,386,440	1,407,236	1,428,345	1,449,770						
35-3500.450E	INTEREST INCOME	87,478	84,136	73,880	43,097	26,528	25,503	27,109	28,889	30,619	30,430	33,567	38,721	43,322						
<u>Proposed Operating Revenue</u>																				
Recurring Annually		-	-	-	-	-	-	-	-	-	-	-	-	-						
Structured		-	-	-	-	-	-	-	-	-	-	-	-	-						
Total - Proposed Operating Revenue																				
Total revenues		1,592,027	1,555,063	1,525,282	1,472,728	1,434,715	1,412,567	1,393,366	1,374,653	1,396,570	1,416,869	1,440,803	1,467,066	1,493,092	1,555,063	1,525,282	(29,781)	1,472,728	(52,554)	
Actual growth		12.82%	-2.32%	-1.92%	-3.45%	-2.58%	-1.54%	-1.36%	-1.34%	1.59%	1.45%	1.69%	1.82%	1.77%	n/a	-1.92%	n/a	-3.45%	n/a	
Expenditures:																				
Audit		-	-	-	-	-	-	-	-	-	-	-	-	-						
Total - General Government		-	-	-	-	-	-	-	-	-	-	-	-	-						
35-4420.5024	IT EQUIP, SOFTWARE & SVCS	1,639	545	24,000	15,150	15,302	15,455	15,609	15,765	15,923	16,082	16,243	16,405	16,569						
35-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,021	2,276	1,500	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209						
Audit		-	-	-	-	-	-	-	-	-	-	-	-	-						
35-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	42,015	40,974	62,100	62,721	63,348	63,982	64,622	65,268	65,920	66,580	67,245	67,918	68,597						
Total - Public Safety		44,675	67,932	87,600	17,170	17,342	17,515	17,690	17,867	18,046	18,226	18,409	18,593	18,779						
Audit		-	-	-	-	-	-	-	-	-	-	-	-	-						
35-4620.5026	MAINT & SERVICE CONTRACTS	163,789	180,389	170,000	236,138	238,499	240,884	243,293	245,726	248,183	250,665	253,172	255,704	258,261						
35-4620.5067	CONTRACTED SERVICES	163,243	367,414	178,400	105,256	106,309	107,372	108,445	109,530	110,625	111,731	112,849	113,977	115,117						
Total - Public Works		327,032	547,803	348,400	341,394	344,808	348,256	351,739	355,256	358,809	362,397	366,021	369,681	373,378						
35-4720.5010	PRINT AND OFFICE SUPPLIES	87	66	-	-	-	-	-	-	-	-	-	-	-						
Total - Building		87	66	-	-	-	-	-	-	-	-	-	-	-						
Audit		-	-	-	-	-	-	-	-	-	-	-	-	-						
35-4830.5092	SPECIAL ACTIVITIES/EVENTS	43,818	44,674	47,000	47,470	47,945	48,424	48,908	49,397	49,891	50,390	50,894	51,403	51,917						
Total - Recreation		43,818	44,674	47,000	47,470	47,945	48,424	48,908	49,397	49,891	50,390	50,894	51,403	51,917						
35-5620.502E	MAINT & SERVICE CONTRACTS	-	9,501	-	-	-	-	-	-	-	-	-	-	-						
Total - Non-Departmental		-	9,501	-	-	-	-	-	-	-	-	-	-	-						
35-4420.508E	Capital Outlay	342,251	-	-	-	-	-	-	-	-	-	-	-	-						
Cash Funded (Dashboard)		-	-	-	-	-	-	-	-	-	-	-	-	-						
Cash Funded (CIP)		-	184,616	309,667	466,500	471,000	136,500	209,000	47,000	206,000	201,000	126,000	196,000	132,000						
<u>Proposed Operating Expenses</u>																				
Recurring Annually		-	-	-	-	-	-	-	-	-	-	-	-	-						
Structured		-	-	-	-	-	-	-	-	-	-	-	-	-						
Total - Proposed Operating Expenses																				
<u>Debt service (existing):</u>																				
35-4120.5009	Principal	188,447	198,715	206,025	59,819	62,664	65,675	51,868	48,261	-	-	-	-	-						
35-4120.5011	Interest	20,310	16,222	11,923	12,606	9,761	6,750	3,561	1,592	-	-	-	-	-						
Total - Debt service (existing):		208,757	214,937	217,948	72,425	72,425	72,425	55,428	49,853	-	-	-	-	-						
<u>Debt service (proposed):</u>																				
Principal repayments		-	-	-	102,913	107,286	111,846	116,600	121,555	126,721	132,107	137,721	143,574	149,676						
Interest		-	-	-	53,125	48,751	44,192	39,438	34,483	29,317	23,931	18,316	12,463	6,361						
Total - Debt service (proposed):		-	-	-	156,038	156,038	156,038	156,038	156,038	156,038	156,038	156,038	156,038	156,038						
Total expenditures		966,620	1,069,529	1,010,615	1,100,997	1,109,557	779,158	838,803	675,411	788,783	788,051	717,361	791,714	732,111	1,069,529	1,010,615	(58,848)	1,163,718	153,103	
Actual growth		1.38%	10.65%	-5.51%	#REF!	0.78%	-29.78%	7.66%	-19.48%	16.79%	-0.09%	-8.97%	10.36%	-7.53%	n/a	-5.51%	n/a	15.15%	n/a	
Revenues over (under) expenditures		625,407	485,534	514,667	371,731	325,158	633,409	554,563	699,242	607,786	628,818	723,442	675,352	760,981	485,534	514,667	29,067	309,010	(205,657)	
Other Financing Sources (Uses):																				
35-3500.4504	Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-						
Lease Liabilities		-	13,047	-	-	-	-	-	-	-	-	-	-	-						
<u>Transfers in</u>																				
Transfers in		-	-	-	-	-	-	-	-	-	-	-	-	-						
From General Fund		258,921	-	-	-	-	-	-	-	-	-	-	-	-						
From Capital Projects Fund		-	-	-	-	-	-	-	-	-	-	-	-	-						
From Municipal Accommodations Fee Fund		-	-	-	-	-	-	-	-	-	-	-	-	-						
From State Accommodations Tax Fund		-	-	-	-	-	-	-	-	-	-	-	-	-						
From Beach Preservation Fee Fund		-	-	-	-	-	-	-	-	-	-	-	-	-						
From Marina Enterprise Fund		-	-	-	-	-	-	-	-	-	-	-	-	-						
From Victim Assistance Fund		-	-	-	-	-	-	-	-	-	-	-	-	-						
From Recreation Building Fund		-	-	-	-	-	-	-	-	-	-	-	-	-						
Total - Transfers in		258,921	-	-	-	-	-	-	-	-	-	-	-	-						
<u>Transfers out</u>																				
35-3900.5901	Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-						
1.0%	To General Fund	(277,728)	(528,642)	(600,312)	(455,847)	(501,431)	(526,503)	(552,828)	(580,469)	(609,493)	(639,967)	(500,000)	(550,000)	(575,000)	(528,642)	(600,312)	(71,670)	(455,847)	144,465	
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
1.0%	To Beach Preservation Fee Fund	-	-	-	(860,757)	-	-	-	-	-	-	-	-	-				(860,757)	(860,757)	
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
0.0%	To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
Total - Transfers out		(277,728)	(528,642)	(600,312)	(1,316,604)	(501,431)	(526,503)	(552,828)	(580,469)	(609,493)	(639,967)	(500,000)	(550,000)	(575,000)	(528,642)	(600,312)	(71,670)	(1,316,604)	(716,292)	
Total other financing sources (uses)		(18,807)	(515,595)	(600,312)	(1,316,604)	(501,431)	(526,503)	(552,828)	(580,469)	(609,493)	(639,967)	(500,000)	(550,000)	(575,000)	(515,595)	(600,312)	(84,717)	(1,316,604)	(716,292)	

City of Isle of Palms, SC
 FY27 Budget Planning Model
 Scenario 1
 Hospitality Tax Fund

	Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026	
Revenues:																				
Net change in fund balances	606,600	(30,061)	(85,645)	(944,873)	(176,274)	106,906	1,735	118,773	(1,706)	(11,149)	223,442	125,352	185,981		(30,061)	(85,645)	(55,650)	(1,007,594)	(921,949)	
Fund Balances:																				
Nonspendable																				
-placeholder-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	
Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	
Restricted																				
Tourism Related	2,046,251	1,766,190	1,680,545	735,672	559,398	666,304	668,039	786,813	785,106	773,957	997,399	1,122,751	1,308,732		1,766,190	1,680,545	(85,645)	735,672	(944,873)	
Total - Restricted	2,046,251	1,766,190	1,680,545	735,672	559,398	666,304	668,039	786,813	785,106	773,957	997,399	1,122,751	1,308,732		1,766,190	1,680,545	(85,645)	735,672	(944,873)	
Assigned																				
Front Beach Maintenance	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000		250,000	250,000	-	250,000	-	
Total - Assigned	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000		250,000	250,000	-	250,000	-	
Unassigned																				
Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	
Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	
Total Fund Balance	2,046,251	2,016,190	1,930,545	985,672	809,398	916,304	918,039	1,036,813	1,035,106	1,023,957	1,247,399	1,372,751	1,558,732		2,016,190	1,930,545	(85,645)	985,672	(944,873)	
Total Fund Balance - % of Revenues	110.6%	129.7%	126.6%	66.9%	56.4%	64.9%	65.89%	75.42%	74.12%	72.27%	86.58%	93.57%	104.40%		129.7%	126.6%	287.6%	66.9%	1797.9%	
Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%	
Unassigned Fund Balance - % of Expenditures	211.7%	188.5%	191.0%	89.5%	72.9%	117.6%	109.45%	153.51%	131.23%	129.94%	173.89%	173.39%	212.91%		188.5%	191.0%	145.5%	84.7%	-617.1%	
Net Earnings	606,600	(30,061)	(85,645)	(944,873)	(176,274)	106,906	1,735	118,773	(1,706)	(11,149)	223,442	125,352	185,981		(30,061)	(85,645)	(55,650)	(1,007,594)	(921,949)	

	Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
Revenues:																			
From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Transfers out																			
Transfers out	-	(1,331,421)	-	-	-	-	-	-	-	-	-	-	-		(1,331,421)	-	1,331,421	-	-
<i>1.0%</i> To General Fund	(1,355,544)	(1,060,994)	(1,160,917)	(969,438)	(1,469,444)	(1,542,916)	(1,542,916)	(1,542,916)	(1,892,916)	(2,192,916)	(1,955,000)	(2,100,000)	(2,300,000)		(1,060,994)	(1,160,917)	(99,923)	(969,438)	191,479
<i>0.0%</i> To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
<i>0.0%</i> To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
<i>0.0%</i> To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Beach Preservation Fee Fund	-	-	-	(2,459,307)	-	-	-	-	-	-	-	-	-		-	-	-	(2,459,307)	(2,459,307)
<i>1.0%</i> To Marina Enterprise Fund	-	(386,300)	(299,864)	(500,006)	-	-	-	-	-	-	-	-	-		(386,300)	(299,864)	86,436	(500,006)	(200,142)
<i>0.0%</i> To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
<i>0.0%</i> To Recreation Building Fund	(3,000)	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)		(3,000)	-	3,000	(3,000)	(3,000)
Total - Transfers out	(1,133,147)	(1,331,421)	(1,460,781)	(3,931,751)	(1,472,444)	(1,545,916)	(1,545,916)	(1,545,916)	(1,895,916)	(2,195,916)	(1,958,000)	(2,103,000)	(2,303,000)		(1,331,421)	(1,460,781)	(129,360)	(3,931,751)	(2,470,970)
Total other financing sources (uses)	(1,133,147)	(1,262,453)	(1,460,781)	(3,931,751)	(1,472,444)	(1,545,916)	(1,545,916)	(1,545,916)	(1,895,916)	(2,195,916)	(1,958,000)	(2,103,000)	(2,303,000)		(1,262,453)	(1,460,781)	(198,328)	(3,931,751)	(2,470,970)
Net change in fund balances	738,950	861,877	(28,187)	(2,482,209)	549,280	624,466	704,708	675,185	452,362	353,750	264,264	523,392	(181,513)		861,877	(28,187)	(1,052,168)	(2,482,209)	(2,454,022)
Fund Balances:																			
Nonspendable																			
<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Restricted																			
Tourism Related	4,893,009	5,504,887	5,476,701	2,994,492	3,543,772	4,168,238	4,872,946	5,548,131	6,000,493	6,354,243	6,618,507	7,141,900	6,960,387		5,504,887	5,476,701	(28,187)	2,994,492	(2,482,209)
Total - Restricted	4,893,010	5,504,887	5,476,701	2,994,492	3,543,772	4,168,238	4,872,946	5,548,131	6,000,493	6,354,243	6,618,507	7,141,900	6,960,387		5,504,887	5,476,701	(28,187)	2,994,492	(2,482,209)
Assigned																			
Front Beach Maintenance	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000		250,000	250,000	-	250,000	-
Total - Assigned	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000		250,000	250,000	-	250,000	-
Unassigned																			
Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total Fund Balance	4,893,010	5,754,887	5,726,701	3,244,492	3,793,772	4,418,238	5,122,946	5,798,131	6,250,493	6,604,243	6,868,507	7,391,900	7,210,387		5,754,887	5,726,701	(28,187)	3,244,492	(2,510,395)
Total Fund Balance - % of Revenues	135.5%	150.4%	147.0%	83.4%	96.50%	109.76%	124.25%	137.29%	144.65%	149.56%	152.31%	160.44%	153.40%		150.4%	147.0%	-41.0%	83.4%	0.0%
Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
Unassigned Fund Balance - % of Expenditures	281.4%	337.9%	232.4%	133.0%	198.65%	238.18%	273.59%	289.61%	316.84%	353.90%	300.30%	373.16%	279.60%		337.9%	232.4%	-3.1%	133.0%	0.0%
Net Earnings	738,950	861,877	(28,187)	(2,482,209)	549,280	624,466	704,708	675,185	452,362	353,750	264,264	523,392	(181,513)		861,877	(28,187)	(1,052,168)	(2,482,209)	(3,344,086)

City of Isle of Palms, SC
 FY27 Budget Planning Model
 Scenario 1
 Beach Preservation Fee Fund

Shortfall 100% Allocated? 0.00% 53.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%

	Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
Restricted																			
Beach Preservation	9,101,476	10,543,186	8,237,146	2,457,775	4,004,301	5,707,091	5,955,138	7,791,055	9,700,046	10,831,869	12,910,713	(14,421,560)	(12,593,376)		-	-	-	-	-
Total - Restricted	9,101,476	10,543,186	8,237,146	2,457,775	4,004,301	5,707,091	5,955,138	7,791,055	9,700,046	10,831,869	12,910,713	(14,421,560)	(12,593,376)		10,543,186	8,237,146	(2,306,040)	2,457,775	(5,779,371)
Committed																			
<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Committed	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Unassigned																			
Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total Fund Balance	9,101,476	10,543,186	8,237,146	2,457,775	4,004,301	5,707,091	5,955,138	7,791,055	9,700,046	10,831,869	12,910,713	(14,421,560)	(12,593,376)		10,543,186	8,237,146	(2,306,040)	2,457,775	(5,779,371)
Total Fund Balance - % of Revenues	302.3%	202.4%	157.7%	25.5%	167.48%	229.68%	232.58%	295.22%	353.61%	381.71%	439.76%	-546.95%	-468.25%		202.4%	157.7%	-17916.6%	25.5%	0.0%
Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
Unassigned Fund Balance - % of Expenditures	403.6%	289.6%	109.4%	16.0%	474.23%	729.76%	257.53%	970.07%	1162.89%	634.96%	1506.43%	-48.12%	-1462.20%		289.6%	109.4%	-59.3%	16.0%	0.0%
Net Earnings	755,753	1,441,710	(2,306,040)	(5,779,371)	1,546,527	1,702,790	248,047	1,835,918	1,908,990	1,131,823	2,078,844	(27,332,273)	1,828,184		1,441,710	(2,306,040)	(3,747,750)	(5,779,371)	(3,473,331)
Debt Service Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total Revenues & Transfers In	3,010,612	5,208,800	5,221,671	9,629,310	2,390,913	2,484,841	2,560,497	2,639,058	2,743,120	2,837,750	2,935,885	2,636,710	2,689,444		5,208,800	5,221,671	5,221,671	9,629,310	-
Operating Expenses & Transfers Out	358,313	2,091,950	1,431,375	900,188	132,030	105,624	106,680	107,747	108,825	109,913	111,012	112,122	113,243		2,091,950	1,431,375	1,431,375	900,188	-
Cash Funded Capital Outlay	1,896,546	1,666,121	6,096,336	14,508,494	712,357	676,427	2,205,770	695,393	725,305	1,596,014	746,029	29,856,860	748,016		896,627	6,096,336	6,096,336	14,508,494	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-

City of Isle of Palms, SC
 FY27 Budget Planning Model
 Scenario 1
 Disaster Recovery Fund

	Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
Revenues:																			
60-3450.4111	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
60-3500.4501	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
60-3500.4505	167,266	154,562	105,053	129,335	132,823	136,412	140,105	143,904	147,813	151,836	155,975	160,234	164,616	Interest income based on 3% annual rate of LGIP investment balance.	154,562	105,053	(49,509)	129,335	24,282
Proposed Operating Revenue																			
Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Proposed Operating Revenue																			
Total revenues	167,266	154,562	105,053	129,335	132,823	136,412	140,105	143,904	147,813	151,836	155,975	160,234	164,616		154,562	105,053	(49,509)	129,335	24,282
Actual growth	39.57%	-7.60%	-32.03%	23.11%	2.70%	2.70%	2.71%	2.71%	2.72%	2.72%	2.73%	2.73%	2.74%		n/a	-32.03%	n/a	23.11%	n/a
Expenditures:																			
60-4120.5013	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
60-4120.5045	1,510	38,682	10,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937	ONLY IF NEEDED	38,682	10,000	(28,682)	10,000	-
60-4120.5055	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
60-4120.5065	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
60-4120.5075	54	-	-	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	\$3k annually for costs related to annual Hurricane Expo community event	-	-	-	3,000	3,000
Total - Expenditures:																			
Debt service (existing):	1,564	38,682	10,000	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218		38,682	9,999	(28,682)	13,000	3,000
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Debt service (existing):																			
Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Principal repayments	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Debt service (proposed):																			
Total expenditures	1,564	38,682	10,000	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218		38,682	9,999	(28,682)	13,000	3,000
Actual growth	-98.60%	2373.27%	-74.15%	30.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		n/a	-74.15%	n/a	30.01%	n/a
Revenues over (under) expenditures																			
	165,702	115,880	95,053	116,335	119,693	123,151	126,711	130,376	134,150	138,036	142,037	146,157	150,398		115,880	95,054	(20,827)	116,335	21,282
Other Financing Sources (Uses):																			
Sale of Capital Assets																			
Lease Liabilities																			
68-3900.4901	73,683	700,652	-	-	-	-	-	-	-	-	-	-	-		700,652	-	(700,652)	-	-
Transfers in																			
Transfers in	-	700,652	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Transfers in																			
Transfers in	73,683	700,652	-	-	-	-	-	-	-	-	-	-	-		700,652	-	(700,652)	-	-
Transfers out																			
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Transfers out																			
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total other financing sources (uses)																			
	73,683	700,652	-	-	-	-	-	-	-	-	-	-	-		700,652	-	(700,652)	-	-
Net change in fund balances																			
	239,385	816,532	95,053	116,335	119,693	123,151	126,711	130,376	134,150	138,036	142,037	146,157	150,398		816,532	95,054	(721,479)	116,335	21,282
Fund Balances:																			
Nonspendable																			
-placeholder-																			
Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Restricted																			
-placeholder-																			
Total - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Assigned																			
Assigned	3,406,089	4,222,621	4,317,674	4,434,009	4,553,702	4,676,853	4,803,564	4,933,940	5,068,090	5,206,126	5,348,163	5,494,319	5,644,718		4,222,621	4,317,674	95,053	4,434,009	116,335
Total - Assigned	3,406,089	4,222,621	4,317,674	4,434,009	4,553,702	4,676,853	4,803,564	4,933,940	5,068,090	5,206,126	5,348,163	5,494,319	5,644,718		4,222,621	4,317,674	95,053	4,434,009	116,335
Unassigned																			
Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total Fund Balance																			
	3,406,089	4,222,621	4,317,674	4,434,009	4,553,702	4,676,853	4,803,564	4,933,940	5,068,090	5,206,126	5,348,163	5,494,319	5,644,718		4,222,621	4,317,674	95,053	4,434,009	116,335
Total Fund Balance - % of Revenues	1413.6%	493.8%	4110.0%	3428.3%	3428.39%	3428.47%	3428.55%	3428.63%	3428.71%	3428.79%	3428.87%	3428.94%	3429.01%		493.8%	4110.0%	-12.7%	3428.3%	479.1%
Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
Unassigned Fund Balance - % of Expenditures	217780.6%	10916.2%	43175.6%	34107.6%	34681.53%	35266.80%	35863.65%	36472.32%	37093.05%	37726.06%	38371.62%	39029.95%	39701.32%		10916.2%	43179.9%	-331.4%	34107.8%	3877.8%
Net Earnings																			
	239,385	816,532	95,053	116,335	119,693	123,151	126,711	130,376	134,150	138,036	142,037	146,157	150,398		816,532	95,054	(721,479)	116,335	21,282

City of Isle of Palms, SC
 FY27 Budget Planning Model
 Scenario 1
 Fire Department 1% Fund

		Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
Revenues:																				
40-3450.4120	VFD 1% REBATE	227,860	283,493	341,022	344,432	347,876	351,355	354,868	358,417	362,001	365,621	369,277	372,970	376,700		283,493	341,022	57,529	344,432	3,410
40-3500.4505	INTEREST	775	710	625	342	348	355	361	368	376	384	392	401	410	Firemen's Insurance and Inspection Funds Interest income based on 3% annual rate of LGIP investment balance.	710	625	(85)	342	(283)
Proposed Operating Revenue																				
Recurring Annually Structured		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Proposed Operating Revenue																				
Total revenues		228,635	284,203	341,647	344,774	348,224	351,709	355,230	358,785	362,377	366,005	369,670	373,371	377,110		284,203	341,647	57,444	344,774	3,128
Actual growth		9.48%	24.30%	20.21%	0.92%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		n/a	20.21%	n/a	0.92%	n/a
Expenditures:																				
40-4520.5013	BANK SERVICE CHARGES	48	53	150	152	153	155	156	158	159	161	162	164	166	FD1% Fund	53	150	97	152	2
40-4520.5014	MEMBERSHIPS AND DUES	-	6,867	5,000	7,070	7,141	7,212	7,284	7,357	7,431	7,505	7,580	7,656	7,732	FD1% Fund	6,867	5,000	(1,867)	7,070	2,070
40-4520.5021	TELEPHONE/CABLE	4,228	5,854	5,100	5,151	5,203	5,255	5,307	5,360	5,414	5,468	5,523	5,578	5,634	FD1% Fund	5,854	5,100	(754)	5,151	51
40-4520.5025	NON-CAPITAL TOOLS & EQUIPEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	FD1% Fund	-	-	-	-	-
40-4520.5041	UNIFORM	-	-	-	-	-	-	-	-	-	-	-	-	-	FD1% Fund	-	-	-	-	-
40-4520.5062	INSURANCE	218,050	272,255	342,000	330,030	333,330	336,664	340,030	343,431	346,865	350,333	353,837	357,375	360,949	FD1% Fund. This line item includes contributions to the Fireman's Retirement Fund	272,255	342,000	69,745	330,030	(11,970)
40-4520.5079	MISCELLANEOUS	1,890	235	1,375	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	FD1% Fund	235	1,375	1,140	2,000	625
Total - Expenditures:		224,216	285,265	353,627	344,403	347,827	351,285	354,778	358,305	361,869	365,467	369,102	372,773	376,481		285,264	353,627	68,361	344,403	(9,223)
Debt service (existing):																				
Principal		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Debt service (existing):		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Debt service (proposed):																				
Principal repayments		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Debt service (proposed):		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total expenditures		224,216	285,265	353,627	344,403	347,827	351,285	354,778	358,305	361,869	365,467	369,102	372,773	376,481		285,264	353,627	68,361	344,403	(9,223)
Actual growth		13.48%	27.23%	23.96%	-2.61%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%		n/a	23.96%	n/a	-2.61%	n/a
Revenues over (under) expenditures		4,419	(1,062)	(11,980)	372	398	425	452	480	509	538	568	598	630		(1,061)	(11,980)	(10,917)	371	12,350
Other Financing Sources (Uses):																				
Sale of Capital Assets		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Lease Liabilities		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Transfers in																				
68-3900.4901	Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From General Fund		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Capital Projects Fund		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Municipal Accommodations Fee Fund		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From State Accommodations Tax Fund		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Hospitality Tax Fund		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Beach Preservation Fee Fund		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Marina Enterprise Fund		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Victim Assistance Fund		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Transfers in		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Transfers out																				
Transfers out		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
0.0%	To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Transfers out		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total other financing sources (uses)		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Net change in fund balances		4,419	(1,062)	(11,980)	372	398	425	452	480	509	538	568	598	630		(1,061)	(11,980)	(11,980)	371	12,351
Fund Balances:																				
Nonspendable																				
<placeholder>		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Nonspendable		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Restricted																				
<placeholder>		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Restricted		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Assigned																				
Assigned		35,743	34,681	22,701	23,072	23,470	23,895	24,347	24,827	25,335	25,873	26,441	27,039	27,669		34,681	22,701	(11,980)	23,072	372
Total - Assigned		35,743	34,681	22,701	23,072	23,470	23,895	24,347	24,827	25,335	25,873	26,441	27,039	27,669		34,681	22,701	(11,980)	23,072	372
Unassigned																				
Unassigned fund balance		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Unassigned		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total Fund Balance		35,743	34,681	22,701	23,072	23,470	23,895	24,347	24,827	25,335	25,873	26,441	27,039	27,669		34,681	22,701	(11,980)	23,072	372
Total Fund Balance - % of Revenues		15.6%	12.2%	0.0%	6.7%	6.74%	6.79%	6.85%	6.92%	6.99%	7.07%	7.15%	7.24%	7.34%		12.2%	6.6%	-20.9%	6.7%	11.9%
Unassigned Fund Balance - % of Revenues		0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
Unassigned Fund Balance - % of Expenditures		15.9%	12.2%	0.0																

City of Isle of Palms, SC
 FY27 Budget Planning Model
 Scenario 1
 Recreation Building Fund

	Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	Notes	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
Revenues:																			
MISCELLANEOUS REVENUE	16,946	13,287	16,000	16,160	16,322	16,485	16,650	16,816	16,984	17,154	17,326	17,499	17,674	Engraved bricks 20 @ \$50.00 each.	13,287	16,000	2,713	16,160	160
INTEREST	6,142	5,613	5,000	2,586	2,790	3,001	3,218	3,442	3,674	3,912	4,158	4,412	4,674	Interest income based on 3% annual rate of LGIP investment balance.	5,613	5,000	(613)	2,586	(2,414)
Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Proposed Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total revenues	23,088	18,900	21,000	18,746	19,112	19,486	19,868	20,258	20,658	21,066	21,484	21,911	22,348		18,900	21,000	2,100	18,746	(2,254)
Actual growth	2.53%	-18.14%	11.11%	-10.73%	1.95%	1.96%	1.96%	1.97%	1.97%	1.98%	1.98%	1.99%	1.99%		n/a	11.11%	n/a	-10.73%	n/a
Expenditures:																			
MAINT & SERVICE CONTRACTS	1,600	280	800	808	816	824	832	841	849	858	866	875	884	Expense related to engraving pavers at Rec Dept. Budget 20 bricks at \$40 each	280	800	520	808	8
SPECIAL ACTIVITIES	10,951	13,504	14,000	14,140	14,281	14,424	14,568	14,714	14,861	15,010	15,160	15,312	15,465	Expenses related to IOP Beach Run, makes some revenue and could be offset on it	13,504	14,000	496	14,140	140
Total - Expenditures:	12,551	13,784	14,800	14,948	15,097	15,248	15,401	15,555	15,710	15,868	16,026	16,187	16,348		13,784	14,800	1,016	14,948	148
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	32% (\$60K) cost to reconstruct 2 Tennis Courts total of \$190K.	-	-	-	-	-
Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Cash Funded (CIP)	-	-	60,000	-	-	-	-	-	-	-	-	-	-		-	60,000	60,000	-	(60,000)
Proposed Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Proposed Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Debt service (existing):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Debt service (existing):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Principal repayments	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Debt service (proposed):	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total expenditures	12,551	13,784	74,800	14,948	15,097	15,248	15,401	15,555	15,710	15,868	16,026	16,187	16,348		13,784	74,800	61,016	14,948	(59,852)
Actual growth	10.65%	9.82%	442.66%	-80.02%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		n/a	442.66%	n/a	-80.02%	n/a
Revenues over (under) expenditures	10,537	5,116	(53,800)	3,798	4,014	4,237	4,467	4,703	4,947	5,199	5,458	5,725	6,000		5,116	(53,800)	(58,916)	3,798	57,598
Other Financing Sources (Uses):																			
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	Transfer in from State Atax fund to sponsor IOP Beach Run	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From State Accommodations Tax Fund	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000		3,000	3,000	-	3,000	-
From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Transfers in	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000		3,000	3,000	-	3,000	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Marina Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total other financing sources (uses)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000		3,000	3,000	-	3,000	-
Net change in fund balances	13,537	8,116	(50,800)	6,798	7,014	7,237	7,467	7,703	7,947	8,199	8,458	8,725	9,000		8,116	(50,800)	(58,916)	6,798	57,598
Fund Balances:																			
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
<placeholder>	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Assigned	126,779	134,895	84,095	90,893	97,908	105,145	112,611	120,315	128,262	136,461	144,919	153,643	162,643		134,895	84,095	(50,800)	90,893	6,798
Assigned	126,779	134,895	84,095	90,893	97,908	105,145	112,611	120,315	128,262	136,461	144,919	153,643	162,643		134,895	84,095	(50,800)	90,893	6,798
Total - Assigned	126,779	134,895	84,095	90,893	97,908	105,145	112,611	120,315	128,262	136,461	144,919	153,643	162,643		134,895	84,095	(50,800)	90,893	6,798
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total Fund Balance	126,779	134,895	84,095	90,893	97,908	105,145	112,611	120,315	128,262	136,461	144,919	153,643	162,643		134,895	84,095	(50,800)	90,893	6,798
Total Fund Balance - % of Revenues	486.0%	616.0%	350.4%	418.0%	442.79%	467.61%	492.45%	517.30%	542.15%	567.02%	591.89%	616.76%	641.64%		616.0%	350.4%	-2419.0%	418.0%	-301.6%
Unassigned Fund Balance - % of Revenues	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.0%	0.0%	0.0%	0.0%	0.0%
Unassigned Fund Balance - % of Expenditures	1010.1%	978.6%	112.4%	608.1%	648.50%	689.54%	731.20%	773.48%	816.41%	860.00%	904.26%	949.21%	994.86%		978.6%	112.4%	-83.3%	608.1%	-11.4%
Net Earnings	13,537	8,116	(50,800)	6,798	7,014	7,237	7,467	7,703	7,947	8,199	8,458	8,725	9,000		8,116	(50,800)	(58,916)	6,798	57,598

City of Isle of Palms, SC
 FY27 Budget Planning Model
 Scenario 1
 Marina Enterprise Fund

		Actual	Actual	Forecast	Projected	FY2026	Actual	Forecast	Increase/Decrease	Projected	Increase/Decrease									
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	NOTES	2025	2026	From Actual 2025	2027	From Forecast 2026
Revenues:																				
Operating Revenues																				
90-3450.4111	GRANT INCOME	683,357	-	-	700,000	-	-	-	-	-	-	-	-	-	\$700k SCPRT State budget allocation for Marina dredging.	-	-	-	700,000	700,000
90-3500.4501	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
90-3600.4610	MARINA STORE LEASE INCOME	60,685	60,685	62,809	63,437	64,071	64,712	65,359	66,013	66,673	67,340	68,013	68,693	69,380	Budget based on current base rent. Forecast assumes a 1% annual increase.	60,685	62,809	62,809	63,437	628
90-3600.4620	MARINA OPERATIONS LEASE INCOME	143,617	143,617	148,644	150,130	151,632	153,148	154,680	156,226	157,789	159,366	160,960	162,570	164,195	Budget based on current base rent. Forecast assumes a 1% annual increase.	143,617	148,644	148,644	150,130	1,486
90-3600.4630	MARINA RESTAURANT LEASE INCOME	93,410	93,410	98,749	99,736	100,734	101,741	102,759	103,786	104,824	105,872	106,931	108,000	109,080	Budget based on current base rent. Forecast assumes a 1% annual increase.	93,410	98,749	98,749	99,736	987
90-3600.4660	MARINA PUBLIC DOCK INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90-3600.4645	MARINA STORE VARIABLE LEASE INCOME	6,899	25,847	24,426	25,647	26,417	27,209	28,025	28,866	29,732	30,624	31,543	32,489	33,464	Budget based on last 12 months estimated additional rent. Forecast assumes a 5% annual increase.	25,847	24,426	24,426	25,647	1,221
90-3600.4655	MARINA OPERATIONS VARIABLE LEASE INCOME	21,426	93,777	108,882	114,326	117,756	121,289	124,927	128,675	132,535	136,511	140,607	144,825	149,170	Budget based on last 12 months estimated additional rent. Forecast assumes a 5% annual increase.	93,777	108,882	108,882	114,326	5,444
90-3600.4665	MARINA RESTAURANT VARIABLE LEASE INCOME	125,513	279,847	256,548	269,375	277,457	285,780	294,354	303,184	312,280	321,648	331,298	341,237	351,474	Budget based on last 12 months estimated additional rent. Forecast assumes a 5% annual increase.	279,847	256,548	256,548	269,375	12,827
90-3600.4670	MARINA STORE LEASE INTEREST	43,016	41,567	40,320	39,514	38,723	37,949	37,190	36,446	35,717	35,003	34,303	33,617	32,944	Per GASB 87 - To record how leases are accounted for by governmental entities.	41,567	40,320	40,320	39,514	(806)
90-3600.4680	MARINA OPERATIONS LEASE INTEREST	102,013	98,578	95,678	93,764	91,889	90,051	88,250	86,485	84,756	83,061	81,399	79,771	78,176	Per GASB 87 - To record how leases are accounted for by governmental entities.	98,578	95,678	95,678	93,764	(1,914)
90-3600.4690	MARINA RESTAURANT LEASE INTEREST	69,362	68,256	67,597	66,245	64,920	63,622	62,349	61,102	59,880	58,683	57,509	56,359	55,232	Per GASB 87 - To record how leases are accounted for by governmental entities.	68,256	67,597	67,597	66,245	(1,352)
Total - Operating Revenues		1,349,298	905,584	903,653	1,622,176	933,599	945,502	957,893	970,785	984,186	998,108	1,012,563	1,027,561	1,043,115		905,584	903,653	903,653	1,622,176	718,523
Non-Operating Revenues																				
Gain (Loss) on Sale of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90-3500.4505	Interest Earned on Investments	98,405	129,248	143,451	142,964	158,282	170,350	183,046	196,402	210,453	225,236	240,786	257,143	274,347	Interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced for Marina Dredging.	129,248	143,451	143,451	142,964	(487)
Miscellaneous		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Non-Operating Revenues		98,405	129,248	143,451	142,964	158,282	170,350	183,046	196,402	210,453	225,236	240,786	257,143	274,347		129,248	143,451	143,451	142,964	(487)
Proposed Operating Revenue																				
Recurring Annually Structured		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Proposed Operating Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues		1,447,703	1,034,832	1,047,104	1,765,140	1,091,881	1,115,851	1,140,939	1,167,187	1,194,640	1,223,344	1,253,349	1,284,704	1,317,463		1,034,832	1,047,104	1,047,104	1,765,140	718,036
Actual growth		105.08%	-28.52%	1.19%	68.57%	-38.14%	2.20%	2.25%	2.30%	2.35%	2.40%	2.45%	2.50%	2.55%		n/a	1.19%	n/a	68.57%	n/a
Expenditures:																				
Marina General & Admin																				
90-6120.5022	WATER AND SEWER	433	639	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094	1,105	Irrigation around sign	639	1,000	1,000	1,010	10
90-6120.5026	MAINT & SERVICE CONTRACTS	4,827	4,443	35,000	775,000	38,750	39,138	39,529	39,924	40,323	40,727	41,134	41,545	41,961	Marina maintenance contingency, (\$75K). Approx .6% of insured boat ramp, bulkhead and dock value. FY27 includes \$1.5M (will change upon final estimates) dredging project funded by a State budget allocation.	4,443	35,000	35,000	775,000	740,000
90-6120.5065	PROFESSIONAL SERVICES	29,213	43,750	32,000	32,320	32,643	32,970	33,299	33,632	33,969	34,308	34,651	34,998	35,348	Legal fees (\$10K), UST tank tests (\$2k) and provision for tenant financial statement review (\$20k).	43,750	32,000	32,000	32,320	320
90-6120.5079	MISCELLANEOUS	6,120	-	4,500	4,545	4,590	4,636	4,683	4,730	4,777	4,825	4,873	4,922	4,971	Provision for resident eco-tour outings	-	4,500	4,500	4,545	45
Total - Marina General & Admin		40,593	48,832	72,500	812,875	77,004	77,774	78,552	79,337	80,130	80,932	81,741	82,558	83,384		48,832	72,500	72,500	812,875	740,375
Marina Store																				
90-6220.5022	WATER AND SEWER	360	360	360	364	367	371	375	378	382	386	390	394	398	Annual Fireline inspection	360	360	360	364	4
90-6220.5062	INSURANCE	518	642	600	612	624	637	649	662	676	689	703	717	731	Underground storage tank insurance on (2) fuel tanks. Tenant pays for property, liability and flood coverage.	642	600	600	612	12
90-6220.5030	DEPRECIATION	7,180	7,180	7,350	7,424	7,498	7,573	7,648	7,725	7,802	7,880	7,959	8,039	8,119		7,180	7,350	7,350	7,424	74
90-6220.5065	PROFESSIONAL SERVICES	80	127,040	500	505	510	515	520	526	531	536	541	547	552		127,040	500	500	505	5
Total - Marina Store		8,138	135,222	8,810	8,904	8,999	9,095	9,193	9,291	9,391	9,491	9,593	9,696	9,800		135,222	8,810	8,810	8,904	94
Marina Operations																				
90-6420.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	\$450,000 for bulkhead recoating in FY27	-	-	-	-	-
90-6220.5030	DEPRECIATION	310,805	305,254	315,000	318,150	321,332	324,545	327,790	331,068	334,379	337,723	341,100	344,511	347,956	Includes depreciation on docks	305,254	315,000	315,000	318,150	3,150
90-6420.5061	ADVERTISING	-	-	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468	5,523	Includes property and liability for the ramp & bulkhead (\$40k), docks (\$330k*61%=\$221k) and underground storage tank insurance on (2) fuel tanks (\$2k). Assume 2% annual increase during forecast period.	-	5,000	5,000	5,050	50
90-6420.5062	INSURANCE	216,484	225,673	259,000	264,180	269,464	274,853	280,350	285,957	291,676	297,510	303,460	309,529	315,720		225,673	259,000	259,000	264,180	5,180
Total - Marina Operations		527,289	530,927	579,000	587,380	595,896	604,549	613,343	622,280	631,363	640,593	649,974	659,508	669,199		530,927	579,000	579,000	587,380	8,380
Marina Restaurant																				
90-6520.5020	ELECTRIC AND GAS	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
90-6220.5030	DEPRECIATION	4,874	4,874	5,200	5,252	5,305	5,358	5,411	5,465	5,520	5,575	5,631	5,687	5,744		4,874	5,200	5,200	5,252	52
90-6520.5022	WATER AND SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
90-6520.5026	MAINT & SERVICE CONTRACTS	845	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
90-6520.5062	INSURANCE	7,902	-	22,400	22,848	23,305	23,771	24,246	24,731	25,226	25,731	26,245	26,770	27,305	Portion of dock insurance attributable to restaurant dock (\$221k*10%=\$22.1k). Assume 2% annual increase during forecast period. Tenant pays for property, liability and flood coverage.	-	22,400	22,400	22,848	448
90-6520.5065	PROFESSIONAL SERVICES	200	-	200	202	204	206	208	210	212	214	217	219	221	Backflow Test	-	200	200	202	2
90-6520.5070	BAD DEBT EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Marina Restaurant		13,821	4,874	27,800	28,302	28,814	29,335	29,866	30,407	30,958	31,520	32,093	32,676	33,270		4,874	27,800	27,800	28,302	502
Marina Public Dock																				
90-6820.5020	M ELECTRIC AND GAS	686	618	700	707	714	721	728	736	743	750	758	766	773	Electricity for public dock	618	700	700	707	7
90-6220.5030	DEPRECIATION	2,938	-	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281	3,314	Depreciation on dock	-	3,000	3,000	3,030	30
90-6820.5026	M MAINT & SERVICE CONTRACTS	3,779	2,463	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187	2,209		2,463	2,000	2,000	2,020	20
90-6820.5062	M INSURANCE	3,387	-	9,600	-	-	-	-	-	-	-	-	-	-	Insurance billed in Capital Fund	-	9,600	9,600	-	(9,600)

City of Isle of Palms, SC
 FY27 Budget Planning Model
 Scenario 1
 Marina Enterprise Fund

	Actual 2024	Actual 2025	Forecast 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036	FY2026 NOTES	Actual 2025	Forecast 2026	Increase/Decrease From Actual 2025	Projected 2027	Increase/Decrease From Forecast 2026
90-6820.5079																			
M MISCELLANEOUS	474	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Marina Public Dock	11,264	3,081	15,300	5,757	5,815	5,873	5,931	5,991	6,051	6,111	6,172	6,234	6,296		3,081	15,300	15,300	5,757	(9,543)
Proposed Operating Expense																			
Recurring Annually	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Structured	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Proposed Operating Expense	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Debt service (existing)																			
0.0%																			
Principal	258,000	264,000	269,000	275,000	281,000	287,000	293,000	300,000	306,000	313,000	320,000	326,000	-		264,000	269,000	269,000	275,000	6,000
90-6120.5011																			
Interest expense and fiscal charges	74,034	68,429	64,152	58,342	52,402	46,332	40,133	33,804	27,324	20,714	13,954	7,042	-		68,429	64,152	64,152	58,342	(5,810)
Total - Debt service (existing)	332,034	332,429	333,152	333,342	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042	-		332,429	333,152	333,152	333,342	190
Debt service (proposed)																			
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Debt service (proposed)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total expenditures	933,139	1,055,365	767,562	1,501,560	768,928	772,958	777,018	781,110	785,217	789,362	793,527	797,714	801,950		1,055,365	1,036,562	1,036,562	1,776,560	739,998
Actual growth	32.14%	13.10%	-27.27%	95.63%	-48.79%	0.52%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%		n/a	-1.78%	n/a	71.39%	n/a
Revenues over (under) expenditures	514,564	(20,533)	279,542	263,580	322,953	342,894	363,922	386,077	409,423	433,983	459,822	486,990	515,513		(20,533)	10,542	10,542	(11,420)	(21,962)
Other Financing Sources (Uses):																			
Capital Contributions																			
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Transfers in																			
90-3900.4901																			
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Capital Projects Fund	-	1,649,422	-	-	-	-	-	-	-	-	-	-	-		1,649,422	-	-	-	-
From Municipal Accommodations Fee Fund	500,000	-	200,000	325,000	75,000	75,750	76,508	77,273	78,045	78,826	79,614	80,410	81,214		-	200,000	200,000	325,000	125,000
From State Accommodations Tax Fund	253,430	296,974	299,864	500,006	-	-	-	-	-	-	-	-	-		296,974	299,864	299,864	500,006	200,142
From Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
From Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Transfers in	753,430	1,946,396	499,864	825,006	75,000	75,750	76,508	77,273	78,045	78,826	79,614	80,410	81,214		1,946,396	499,864	499,864	825,006	325,142
Transfers out																			
Transfers out	-	(1,522,382)	-	-	-	-	-	-	-	-	-	-	-		(1,522,382)	-	-	-	-
To General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Municipal Accommodations Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To State Accommodations Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Hospitality Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Beach Preservation Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Victim Assistance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
To Recreation Building Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Total - Transfers out	-	(1,522,382)	-	-	-	-	-	-	-	-	-	-	-		(1,522,382)	-	-	-	-
Total other financing sources (uses)	753,430	424,014	499,864	825,006	75,000	75,750	76,508	77,273	78,045	78,826	79,614	80,410	81,214		424,014	499,864	499,864	825,006	325,142
Net earnings	1,267,994	403,481	779,406	1,088,586	397,953	418,644	440,429	463,349	487,468	512,808	539,436	567,400	596,727		403,481	510,406	510,406	813,586	303,180
Debt Service Coverage																			
Total Revenues	1,447,703	1,034,832	1,047,104	1,765,140	1,091,881	1,115,851	1,140,939	1,167,187	1,194,640	1,223,344	1,253,349	1,284,704	1,317,463		1,034,832	1,047,104	1,047,104	1,765,140	718,036
Total Expenditures	933,139	1,055,365	767,562	1,501,560	768,928	772,958	777,018	781,110	785,217	789,362	793,527	797,714	801,950		1,055,365	767,562	767,562	1,501,560	733,998
Net Income of the System	514,564	(20,533)	279,542	263,580	322,953	342,894	363,922	386,077	409,423	433,983	459,822	486,990	515,513		(20,533)	279,542	279,542	263,580	(15,962)
Less:																			
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Plus:																			
Debt Service	332,034	332,429	333,152	333,342	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042	-		332,429	333,152	333,152	333,342	190
Available Revenue	846,598	311,896	612,694	596,922	656,354	676,226	697,054	719,881	742,747	767,697	793,776	820,032	515,513		311,896	612,694	612,694	596,922	(15,772)
Debt Service	332,034	332,429	333,152	333,342	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042	-		332,429	333,152	333,152	333,342	190
Coverage Ratio	2.55	0.94	1.84	1.79	1.97	2.03	2.09	2.16	2.23	2.30	2.38	2.46	N/A		0.94	1.84	1.84	1.79	(0.05)
Target Coverage Ratio	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00	1.00	-
Amount over (under) DSC target	1.55	(0.06)	0.84	0.79	0.97	1.03	1.09	1.16	1.23	1.30	1.38	1.46	N/A		(0.06)	0.84	0.84	0.79	(0.05)
Days Cash on Hand																			
Beginning unrestricted cash	1,812,317	3,161,161	3,738,239	4,517,645	5,156,231	5,554,184	5,972,827	6,413,256	6,876,606	7,364,074	7,876,882	8,416,319	8,983,719		3,161,161	3,738,239	3,738,239	4,517,645	779,406
Cash from operations	1,267,994	403,481	779,406	1,088,586	397,953	418,644	440,429	463,349	487,468	512,808	539,436	567,400	596,727		403,481	779,406	779,406	1,088,586	309,180
CIP Projects																			
Cash Funded (Dashboard)	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Cash Funded (CIP)	-	-	-	(450,000)	-	-	-	-	-	-	-	-	-		-	-	-	(450,000)	(450,000)
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Ending unrestricted cash	3,161,161	3,738,239	4,517,645	5,156,231	5,554,184	5,972,827	6,413,256	6,876,606	7,364,074	7,876,882	8,416,319	8,983,719	9,580,446		3,738,239	4,517,645	4,517,645	5,156,231	638,586
Operating Expense (Less Depreciation)	601,105	722,936	703,410	1,443,218	716,527	726,626	736,885	747,306	757,893	768,647	779,573	790,673	801,950		722,936	703,410	703,410	1,443,218	7

	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
1	City of Isle of Palms, SC																
2	FY27 Budget Planning Model																
3																	
4																	
5																	
6	Capital Improvement Plan																
7	New, Major Changes, Deferred from FY26																
8	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
9	On/Off	Description	Funding Type	Fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
10	On	General Gov't - Municipal A-Tax	Cash	Municipal Accommodations Fee Fund	125,000	83,333	-										
11	On	Police - Municipal A-Tax	Cash	Municipal Accommodations Fee Fund	103,680	55,000											
12	On	Fire - Municipal A-Tax	Cash	Municipal Accommodations Fee Fund	156,000	183,000											
13	On	Public Works - Municipal A-Tax	Cash	Municipal Accommodations Fee Fund	45,000	110,000											
14	On	Public Works - Municipal A-Tax- Drainage	Cash	Municipal Accommodations Fee Fund	197,804	195,804											
15	On	Recreation - Municipal A-Tax	Cash	Municipal Accommodations Fee Fund	91,000	164,333											
16	On	Non-Departmental - Municipal A-Tax	Cash	Municipal Accommodations Fee Fund	31,751	-											
17	On	IOP Marina - Municipal A-Tax	Cash	Municipal Accommodations Fee Fund	-	208,000											
18	On	General Gov't - State A-Tax	Cash	State Accommodations Tax Fund	-	120,333											
19	On	Police - State A-Tax	Cash	State Accommodations Tax Fund	53,600	100,421											
20	On	Fire - State A-Tax	Cash	State Accommodations Tax Fund	20,000	153,250											
21	On	Public Works - State A-Tax	Cash	State Accommodations Tax Fund	200,000	570,000											
22	On	Public Works - State A-Tax	Cash	State Accommodations Tax Fund	200,000	570,000											
23	On	Recreation - State A-Tax	Cash	State Accommodations Tax Fund	135,000	124,334											
24	On	Non-Departmental - State A-Tax	Cash	State Accommodations Tax Fund	70,000	170,000											
25	On	IOP Marina - State A-Tax	Cash	State Accommodations Tax Fund	-	133,000											
26	On	Police - Hospitality Tax	Cash	Hospitality Tax Fund	57,000	100,500											
27	On	Fire - Hospitality Tax	Cash	Hospitality Tax Fund	176,000	143,500											
28	On	Public Works - Hospitality Tax	Cash	Hospitality Tax Fund	73,046	38,000											
29	On	Recreation - Hospitality Tax	Cash	Hospitality Tax Fund	85,000	37,500											
30	On	Non-Departmental - Hospitality Tax	Cash	Hospitality Tax Fund	75,000	-											
31	On	Building Capital - General Fund	Cash	General Fund	-	-											
32	On	Garbage Cart - General Fund	Cash	General Fund	-	-											
33	On	Marina Capital	Cash	Marina Enterprise Fund	-	-											
34	On	General - Capital Projects Fund	Cash	Capital Projects Fund	488,000	438,533											
35	On	Police - Capital Projects Fund	Cash	Capital Projects Fund	66,156	86,250											
36	On	Fire - Capital Projects Fund	Cash	Capital Projects Fund	206,000	56,250											
37	On	Public Works - Capital Projects Fund	Cash	Capital Projects Fund	646,000	250,000											
38	On	Public Works - Capital Projects Fund	Cash	Capital Projects Fund	685,000	70,000											
39	On	Public Works - Capital Projects Fund	Cash	Capital Projects Fund	100,000	1,030,000											
40	On	Building - Capital Projects Fund	Cash	Capital Projects Fund	10,000	-											
41	On	Recreation - Capital Projects Fund	Cash	Capital Projects Fund	135,000	171,333											
42	On	Recreation Building Capital Outlay	Cash	Recreation Building Fund	-	127,000											
43	Off																
44	On	General Government															
45	On	Audio Visual (AV) improvements for Council Chamber	Cash	Capital Projects Fund						50,000							
46	On	City Hall parking lot fence replacement	Cash	Capital Projects Fund													
47	On	Replace framing and metal doors at City Hall	Cash	Capital Projects Fund				40000									
48	On	Elevator equipment modernization	Cash	Capital Projects Fund				70000									
49	On	City Hall generator	Cash	Capital Projects Fund							75,000						
50	On	Admin & Mayor's radios as needed	Cash	Capital Projects Fund							20,000						
51	On	FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds. Deferred 325,200 of the 625,000 from FY24.	Cash	Capital Projects Fund			100,000										
52	On	Resurface City Hall parking lot	Cash	Capital Projects Fund							30,000						
53	On	Reconfigure Upstairs Conference Room to add Office Space	Cash	Capital Projects Fund			50,000										
54	On	Planning, design & construction for City Hall repair and reconfiguration. Assumes debt for \$4M in FY2X.	Cash	Capital Projects Fund													
55	On	Court software replacement	Cash	State Accommodations Tax Fund													
56	On	Message boards at Connector and Breach Inlet	Cash	State Accommodations Tax Fund													
57	Off				-	-	150,000	110000	-	50,000	125,000	-	-	-	-	-	-
58	On	Police Department															
59	On	Patrol SUVs on average are replaced in the 6th year.	Cash	Capital Projects Fund			64,000	64000	-	66,000	68,000	70,000	72,000	74,000	76,000	78,000	80,000
60	On	3 Patrol sedans	Cash	Capital Projects Fund													
61	On	Patrol F150 pickup trucks	Cash	Capital Projects Fund				67000	69,000	71,000						83,000	
62	On	ACO 4WD Pickup Truck	Cash	Capital Projects Fund								51,000					
63	On	7 traffic counters located at Connector & Breach Inlet	Cash	Capital Projects Fund				0				30,000					30,000
64	On	Evidence refrigerator	Cash	Capital Projects Fund													
65	On	Public Safety Building access control system (1/2 Police)	Cash	Capital Projects Fund													
66	On	Patrol SUVs on average are replaced in the 6th year.	Cash	Hospitality Tax Fund						-	68,000	-	72,000	74,000	76,000	-	80,000
67	On	Patrol F150 pickup trucks	Cash	Hospitality Tax Fund			67,000		69,000								
68	On	(2) 2024 4x4 UTV W/ plow attachment	Cash	Hospitality Tax Fund				0		24,000			27,000				30,000
69	On	Pickup truck for Code Enforcement	Cash	Hospitality Tax Fund						55,000			59,000				65,000
70	On	PD radios (in-car & walkies) (58 radios at \$6K in FY28)	Cash	Hospitality Tax Fund				21500	348,000								
71	On	IT Room battery back-up replaced FY25	Cash	Hospitality Tax Fund								12,000					15,000
72	On	AI report writing software (25 officers @ \$60 mthly)	Cash	Hospitality Tax Fund					18000	19,000	20,000	21,000	22,000	23,000	24,000	25,000	26,000
73	On	Patrol SUVs on average are replaced in the 6th year.	Cash	Municipal Accommodations Fee Fund			64,000	64000	-	-	68,000	70,000	-	74,000	76,000	78,000	80,000
74	On	Patrol F150 pickup trucks	Cash	Municipal Accommodations Fee Fund													
75	On	Recording equipment (tie in with outside surveillance sys)	Cash	Municipal Accommodations Fee Fund						20,000							
76	On	Two license plate reader (LPRs) for mobile parking enforcement	Cash	Municipal Accommodations Fee Fund													
77	On	Mobile digital billboard	Cash	Municipal Accommodations Fee Fund									20,000				

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	City of Isle of Palms, SC																
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4	New, Major Changes, Deferred from FY26																
5	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
6	On/Off	Description	Funding Type	Fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
78	On	New computers (replace windows 10 PCs 16 Units @\$2500)	Cash	Municipal Accommodations Fee Fund			40,000						20,000				
79	On	Drone First Responder Docking System (5 years)	Cash	Municipal Accommodations Fee Fund				40500	40,500	40,500	40,500	40,500	41,715	41,715	41,715	41,715	41,715
80	On	In-Car Cradlepoint (16 patrol vehicles)	Cash	Municipal Accommodations Fee Fund				33000	8,700	8,700	8,700	8,700	38,000	9,000	9,000	9,000	9,000
81	On	1 Patrol SUVs on average are replaced in the 6th year. (New Officers)	Cash	State Accommodations Tax Fund				64000									
82	On	Beach services 4WD pickup	Cash	State Accommodations Tax Fund					50,000								64,000
83	On	(2) 2025 Yamaha ATV Beach services utility	Cash	State Accommodations Tax Fund			22,000		23,000			26,000			29,000		
84	On	Low speed vehicles (LSVs) for parking mgt	Cash	State Accommodations Tax Fund								-					
85	On	Front Beach surveillance system (approx. 7 cameras)	Cash	State Accommodations Tax Fund					35,000					40,000			
86	On	Computer servers per VC3 recommendation (need more information)	Cash	State Accommodations Tax Fund			18,000	18000			21,000	22,000					26,000
87	On	Speed radar & trailer	Cash	State Accommodations Tax Fund			20,000										
88	On	Solar radar sign	Cash	State Accommodations Tax Fund				8500									
89	On	Police & Court Records Management System (cloudbase Civic RMS)	Cash	State Accommodations Tax Fund				70000	21,500	22,000	22,500	23,000	23,500	24,000	24,500	25,000	25,500
90	On	Add automatic license plate reader for IOP Connector for investigative purposes.															
91	On	Recurring \$5k fee for subscription	Cash	State Accommodations Tax Fund					13,000				15,000				
92	On	Taser (Conducted Energy Weapons) Upgrade	Cash	State Accommodations Tax Fund													
93	On	Public Safety Building access control system (1/2 Police)	Cash	State Accommodations Tax Fund													
94	On	Public Safety Drone (Drone as First Responder Software)	Cash	State Accommodations Tax Fund													
95	On	PSB Gate 50%	Cash	State Accommodations Tax Fund			6,000										
96	On	AI traffic signal	Cash	State Accommodations Tax Fund				100000	12,000	12,000	12,000	12,000	12,000	12,500	12,500	12,500	12,500
97	Off	Currently 26 Patrol Vehicles total on average are replaced in the 6th year.	Cash														
98	On				-	-	301,000	568500	708,700	339,200	341,700	375,200	423,215	373,215	369,715	553,215	305,715
99	On	Fire Department															
100	On	2009 E-One Typhoon Fire Engine E1001 (Pumper) (LT 24 mths) Station 1 (Moved from FY25 to FY28 & \$1M to \$1.5M).	New Debt	Capital Projects Fund					750,000								
101	On	2003 E-One Cyclone II Tower TW1002 95' Ladder Truck (LT 24 mths) (\$1M to \$2.5M)	New Debt	Capital Projects Fund				1250000									
102	On	2022 Ford F-150 C1002 Deputy Fire Chief Station 2	Cash	Capital Projects Fund						85,000							
103	On	2023 Ford F-150 SQ1001 Squad Station 1	Cash	Capital Projects Fund							125,000						
104	On	High-Water Vehicle (Future Year)	Cash	Capital Projects Fund				0	365,000								
105	On	High Water Equipment & Trailer (Suit and Raft)	Cash	Capital Projects Fund				30000									
106	On	One Thermal imaging camera (we have 4) in future repl all at once	Cash	Capital Projects Fund			20,000					70,000					
107	On	Porta-Count machine for SCBA mask fit testing (only w/ failure)	Cash	Capital Projects Fund						30,000							
108	On	Battery operated combination extrication tool for Sta2	Cash	Capital Projects Fund						20,000							
109	On	New airbags and hoses for vehicle accident extrications	Cash	Capital Projects Fund								12,000					
110	On	Two (2) portable deck guns to be mounted on pumper trucks (\$10K to \$9K)	Cash	Capital Projects Fund													
111	On	Public Safety Building Access Control System Station 1 (1/2 FD & 1/2 PD)	Cash	Capital Projects Fund													
112	On	Body Armor	Cash	Capital Projects Fund				0		25,000					25,750		
113	On	Drone First Responder Docking System (5 years)	Cash	Capital Projects Fund				0	-	-	-	-	-	-	-	-	-
114	On	2020 F-150 FM1005 Fire Marshall Station 1 (failing transmission/changing	Cash	Hospitality Tax Fund				75000	-								
115	On	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths (If grant is not awarded need \$1M in FY29)	Cash	Hospitality Tax Fund			100,000	100000									
116	On	RAD-57 medical monitor for carbon monoxide & oxygen (only w/failure)	Cash	Hospitality Tax Fund				7000		8,000				9,000			
117	On	All terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1 **Leave as-is(every 3yrs)	Cash	Hospitality Tax Fund			26,000										
118	On	Physical agility testing equipment, 75% covered with a grant	Cash	Hospitality Tax Fund							55,000						35,000
119	On	2009 E-One Typhoon Fire Engine E1001 (Pumper) (LT 24 mths) Station 1 (Moved from FY25 to FY28 & \$1M to \$1.5M).	New Debt	Municipal Accommodations Fee Fund					750,000								
120	On	2003 E-One Cyclone II Tower TW1002 95' Ladder Truck (LT 24 mths) (\$1M to \$2.5M)	New Debt	Municipal Accommodations Fee Fund				1250000									
121	On	2020 E-One Typhoon Ladder L1001 - 75' Ladder Truck (~2034)	New Debt	Municipal Accommodations Fee Fund											3,500,000		
122	On	2023 Ford F-150 BC1006 Battalion Chief Station 1	Cash	Municipal Accommodations Fee Fund							125,000						
123	On	2014 Ford F-150 TK1002 Truck Station 2	Cash	Municipal Accommodations Fee Fund													
124	On	2022 John Deere Mules ML1001, ML1002 & ML1003	Cash	Municipal Accommodations Fee Fund				27000	27,000	21,000		28,000	22,000				29,000
125	On	2021 Sea-Doo Jet Ski JS1001 Station 1 (Deferred from FY26)	Cash	Municipal Accommodations Fee Fund			18,000	18000			20,000				20,000		
126	On	2022 Sea-Doo Jet Ski JS1002 Station 2	Cash	Municipal Accommodations Fee Fund								20,000					
127	On	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths (If grant is not awarded need \$1M in FY29)	Cash	Municipal Accommodations Fee Fund			100,000	100000									
128	On	Radios & Flash Upgrade TDMA (in-car & walkies)	Cash	Municipal Accommodations Fee Fund				27500	275,000								
129	On	Two Ram extrication devices	Cash	Municipal Accommodations Fee Fund					15,000								
130	On	Two (2) Battery powered Positive Pressure Ventilation (PPV) fans	Cash	Municipal Accommodations Fee Fund			12,000										
131	On	Two cardiac monitors for Paramedic program	Cash	Municipal Accommodations Fee Fund								130,000					
132	On	SCBA (self contained breathing apparatus) Evaluate in FY32	Cash	Municipal Accommodations Fee Fund									350,000				
133	On	High-rise kits required for automatic aid	Cash	Municipal Accommodations Fee Fund													
134	On	Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes	Cash	Municipal Accommodations Fee Fund										20,000			
135	On	Door Access Controls at Fire Station No. 2 to match Fire Sta. No. 1	Cash	Municipal Accommodations Fee Fund													
136	On	2021 E-One Typhoon Fire Engine E1002 (Pumper) (LT 24 mths) Station 2	New Debt	State Accommodations Tax Fund									1,500,000				46
137	On	2023 Ford Expedition C1001 Fire Chief Station 1	Cash	State Accommodations Tax Fund							85,000						
138	On	2019 Ford F-150 BC1004 Battalion Chief Station 1	Cash	State Accommodations Tax Fund			34	75000									75,000
139	On	2017 Sea-Doo Jet Ski JS1003 Station 1	Cash	State Accommodations Tax Fund						19,000				20,000			

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6	Capital Improvement Plan																
7	New, Major Changes, Deferred from FY26																
8	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
9	On/Off	Description	Funding Type	Fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
189	On	Phase 3 - Waterway Blvd Multi-use path elevation. City is seeking grant funds to offset this cost.	Cash	State Accommodations Tax Fund			520,000										
190	Off																
191	On	Building Department					4,807,669	4594668	1,038,668	4,333,668	1,158,668	738,668	1,098,668	763,668	1,058,668	637,668	-
192	On	2018 Chevy pickup truck	Cash	Capital Projects Fund				45000									40,000
193	Off							45000									40,000
194	On	Recreation Department															
195	On	Upgrade IT, Video Conference System, and lighting in Magnolia/Palmetto rooms for better livestreaming	Cash	Capital Projects Fund				60000									
196	On	Upgrade lighting production in Magnolia/Palmetto rooms	Cash	Capital Projects Fund					8,000								
197	On	Toro Groomer	Cash	Capital Projects Fund						20,000							
198	On	Computer server for security cameras	Cash	Capital Projects Fund					8,000				10,000				
199	On	Bi-Parting walk-draw curtain in Gym	Cash	Capital Projects Fund										15,000			
200	On	Construct sand volley ball court	Cash	Capital Projects Fund						28,000							
201	On	Lift for changing ceiling lights and tiles (\$12K to \$15K)	Cash	Capital Projects Fund													15,000
202	On	Floor Scrubber (new model better for sanitizing)	Cash	Capital Projects Fund				0	9,000					10,000			
203	On	Covered walkway to front entrance	Cash	Capital Projects Fund													
204	On	Christmas Tree for Front Beach area	Cash	Capital Projects Fund								22,000					
205	On	Fencing on Soccer Field	Cash	Capital Projects Fund			8,000										
206	On	Resurface Tennis Courts	Cash	Capital Projects Fund								25,000					
207	On	Flooring High Tide	Cash	Capital Projects Fund											30,000		
208	On	Flooring office and lobby	Cash	Capital Projects Fund			20,000										
209	On	Resurface Parking Lot	Cash	Capital Projects Fund							150,000						
210	On	Rehabilitate softball, baseball and multipurpose fields (FY30+)	Cash	Capital Projects Fund								100,000					
211	On	Roof repairs/replacement	Cash	Capital Projects Fund						150,000							
212	On	Gymnasium Restroom Renovation	Cash	Capital Projects Fund							25,000						
213	On	Golf Cart	Cash	Hospitality Tax Fund						12,500					14,000		
214	On	Tennis Fencing (~ every 10 years)	Cash	Hospitality Tax Fund			30,000										
215	On	Resurface pickleball courts	Cash	Hospitality Tax Fund					10,000								
216	On	Lighting for pickleball courts (moved from FY24 to FY25)	Cash	Hospitality Tax Fund													
217	On	Hallway and Lobby Lights	Cash	Hospitality Tax Fund			12,000										
218	On	Recreation -1 SUV	Cash	Municipal Accommodations Fee Fund								48,000					
219	On	2018 Ford F-150	Cash	Municipal Accommodations Fee Fund									48,000				
220	On	Soccer Goals	Cash	Municipal Accommodations Fee Fund			8,000					9,000					
221	On	Fencing on Softball Field	Cash	Municipal Accommodations Fee Fund						50,000							
222	On	Fencing on Baseball Field	Cash	Municipal Accommodations Fee Fund				0	25,000								
223	On	Dog Park fencing and play equipment	Cash	Municipal Accommodations Fee Fund													
224	On	Ground & exterior building lights	Cash	Municipal Accommodations Fee Fund				25000									
225	On	Construct outdoor fitness court	Cash	Municipal Accommodations Fee Fund													
226	On	Reconstruct 2 Tennis Courts	Cash	Municipal Accommodations Fee Fund			65,000										
227	On	Reconstruct and reconfigure Outdoor Basketball Courts	Cash	Municipal Accommodations Fee Fund					25,000								
228	On	Construct gymnasium in accordance with Master Plan	Cash	Municipal Accommodations Fee Fund													
229	On	Reconstruct 2 Tennis Courts	Cash	Recreation Building Fund			60,000										
230	On	Playground Equipment 5-12 Big Toy & 2-5 year old Toddler Toy and pour & play surfacing. (Scoreboard -only with failure FY26+)	Cash	State Accommodations Tax Fund			20,000	20000	20,500	21,500	22,500	23,500	24,500	25,500	26,500	27,000	27,500
231	On	Basketball scoreboard in gymnasium	Cash	State Accommodations Tax Fund													
232	On	Acoustical Panels for Gymnasium	Cash	State Accommodations Tax Fund													
233	On	Lights on soccer field (installed FY17 w/ 25yr warranty)	Cash	State Accommodations Tax Fund													
234	On	Interior basketball goals with retractable system (FY40)	Cash	State Accommodations Tax Fund													
235	On	John Deere Z-TRAK mower	Cash	State Accommodations Tax Fund				0	15,000						16,000		
236	On	John Deere Tractor	Cash	State Accommodations Tax Fund					25,000								
237	On	4 outdoor basketball goals and posts	Cash	State Accommodations Tax Fund									30,000				
238	On	Picnic Shelter design & construction	Cash	State Accommodations Tax Fund				92000									
239	On	Baseball, softball, tennis & basketball lights (FY37)	Cash	State Accommodations Tax Fund													
240	On	Construct fitness room expansion	Cash	State Accommodations Tax Fund													675,000
241	On	Equipment for fitness room expansion	Cash	State Accommodations Tax Fund													120,000
242	On	Reconstruct 2 Tennis Courts	Cash	State Accommodations Tax Fund			65,000										
243	On	Covered trailer for events	Cash	State Accommodations Tax Fund													
244	On	Gymnasium Flooring	Cash	State Accommodations Tax Fund						85,000							
245	On																
246	On	Front Beach Area, including Public Restrooms, Parking Meters and Parking Lots	Cash	Hospitality Tax Fund			288,000	219000	145,500	392,000	172,500	227,500	112,500	110,500	26,500	42,000	822,500
247	On	Add, replace or rehabilitate public art	Cash	Capital Projects Fund				10000					10,000				
	On	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.	Cash	Hospitality Tax Fund								20,000					
249	On	Assign Fund Balance for Future Expenditures	Cash	Hospitality Tax Fund				25000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
250	On	Assign Fund Balance for Future Expenditures	Cash	Municipal Accommodations Fee Fund				25000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
251	On	New benches in the Front Beach area	Cash	State Accommodations Tax Fund			25,000										
252	On	Replace Front Beach irrigation system & repair associated infrastructure	Cash	State Accommodations Tax Fund								175,000					
253	On	Resurface City-owned portion of Ocean Blvd	Cash	State Accommodations Tax Fund				100000									

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	City of Isle of Palms, SC																
2	FY27 Budget Planning Model																
3																	
4																	
5																	
6	Capital Improvement Plan																
7	New, Major Changes, Deferred from FY26																
8	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
9	On/Off	Description	Funding Type	Fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
317				New Debt	-	-	-	2,500,000	1,500,000	-	-	-	-	1,500,000	3,500,000	-	-
318				Cash	4,106,037	5,406,341	14,471,671	24,719,977	11,939,736	10,843,736	6,128,736	3,947,736	4,827,766	6,814,266	6,350,266	17,940,766	2,591,430
319				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
320				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
321				General Fund													
322				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
323				Cash	-	-	100,000	100,000	-	-	-	-	-	-	-	-	-
324				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
325				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
326				Capital Projects Fund													
327				New Debt	-	-	-	1,250,000	750,000	-	-	-	-	-	-	-	-
328				Cash	2,336,156	2,102,366	3,818,667	4,311,000	884,000	4,270,000	838,000	790,000	442,000	579,000	451,750	605,000	110,000
329				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
330				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
331				Municipal Accommodations Fee Fund													
332				New Debt	-	-	-	1,250,000	750,000	-	-	-	-	-	3,500,000	-	-
333				Cash	750,235	999,470	656,668	709,668	1,069,868	363,868	985,868	647,868	1,313,383	368,383	370,383	381,383	75,715
334				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
335				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
336				State Accommodations Tax Fund													
337				New Debt	-	-	-	-	-	-	-	-	-	1,500,000	-	-	-
338				Cash	678,600	1,941,338	998,667	789,500	255,000	184,500	278,000	391,500	346,000	223,000	627,500	304,500	885,500
339				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
340				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
341				Hospitality Tax Fund													
342				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
343				Cash	466,046	319,500	409,667	466,500	471,000	136,500	209,000	47,000	206,000	201,000	126,000	196,000	132,000
344				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
345				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
346				Beach Preservation Fee Fund													
347				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
348				Cash	-	-	385,000	14,214,944	410,000	365,000	1,885,000	365,000	385,000	1,245,500	385,000	29,485,000	365,000
349				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
350				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
351				Marina Enterprise Fund													
352				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
353				Cash	-	-	-	450,000	-	-	-	-	-	-	-	-	-
354				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
355				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
356				Victim Assistance Fund													
357				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
358				Cash	-	-	-	-	-	-	-	-	-	-	-	-	-
359				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
360				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
361				Recreation Building Fund													
362				New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
363				Cash	-	127,000	60,000	-	-	-	-	-	-	-	-	-	-
364				ARPA	-	-	-	-	-	-	-	-	-	-	-	-	-
365				Grant / Third Party Funding	-	-	-	-	-	-	-	-	-	-	-	-	-

Total	2008				Payable from General Fund 2016				Payable from Hospitality Tax 2016				Municipal Acc 2020				Payable from Marina Enterp 2021				Payable from		
	GO Bond				Eight Percent		Eight Percent		Eight Percent		Eight Percent		Eight Percent		Eight Percent		Eight Percent		Eight Percent		Eight Percent		
	Year	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest
Total	11,444,038	1,449,019	12,893,057	4.140%	2,075,000	267,030	2,342,030	1.880%	474,000	18,104	492,104	1.880%	291,421	18,538	309,959	2.160%	3,492,000	506,661	3,998,661	1.710%	2,834,000	324,780	
2024	1,413,191	252,844	1,666,035	4.140%	375,000	85,905	460,905	1.880%	150,000	8,911	158,911	1.880%	100,000	5,941	105,941	2.160%	258,000	74,034	332,034	1.710%	215,000	48,461	
2025	1,408,020	226,243	1,634,263	4.140%	375,000	70,380	445,380	1.880%	159,000	6,091	165,091	1.880%	106,000	4,061	110,061	2.160%	264,000	68,429	332,429	1.710%	218,000	44,785	
2026	1,474,433	225,399	1,699,832	4.140%	425,000	54,855	479,855	1.880%	165,000	3,102	168,102	1.880%	85,421	8,536	93,957	2.160%	269,000	64,152	333,152	1.710%	222,000	41,057	
2027	1,272,898	188,504	1,461,402	4.140%	450,000	37,260	487,260									2.160%	275,000	58,342	333,342	1.710%	226,000	37,261	
2028	1,290,337	146,515	1,436,852	4.140%	450,000	18,630	468,630									2.160%	281,000	52,402	333,402	1.710%	230,000	33,396	
2029	787,889	103,979	891,868				-									2.160%	287,000	46,332	333,332	1.710%	234,000	29,463	
2030	689,644	85,833	775,477				-									2.160%	293,000	40,133	333,133	1.710%	238,000	25,462	
2031	701,200	70,911	772,111				-									2.160%	300,000	33,804	333,804	1.710%	242,000	21,392	
2032	573,462	55,343	628,805				-									2.160%	306,000	27,324	333,324	1.710%	246,000	17,254	
2033	587,784	42,665	630,449				-									2.160%	313,000	20,714	333,714	1.710%	250,000	13,047	
2034	602,458	29,481	631,939				-									2.160%	320,000	13,954	333,954	1.710%	254,000	8,772	
2035	597,781	15,762	613,543				-									2.160%	326,000	7,042	333,042	1.710%	259,000	4,429	
2036	14,585	3,170	17,755				-																
2037	16,573	1,893	18,465				-																
2038	13,782	478	14,260				-																

Total	General Fund 2020				Payable from State Accomm 2021				Municipal Acc 2006				Payable from General Fund		Subscription Based Softwar		Payable from General Fund		Subscription Based Softwar				
	Eight Percent		Capital Lease		Eight Percent		N/A		Capital Lease		Eight Percent		N/A		Fire Station 2 Go Bond		Eight Percent		N/A		GASB 96 SBITA Citibot & Axon		
	No				PRB Paid by 8% GO		No				PRB Paid by 8% GO		No				PRB Paid by 8% GO		No		GASB 96 SBITA		
	No				DS Millage?		No				DS Millage?		No				DS Millage?		No		VC3		
Year	Principal	Interest	Debt Service	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	
Total	11,444,038	1,449,019	12,893,057	3,158,780	1.830%	517,689	33,799	551,488	1.600%	670,555	59,630	730,185	1.880%	378,129	25,496	403,625	0.000%	171,413	95,984	267,396	1.830%	329,312	
2024	1,413,191	252,844	1,666,035	263,461	1.830%	82,439	9,476	91,915	1.600%	82,752	11,205	93,957	1.880%	150,000	8,911	158,911							
2025	1,408,020	226,243	1,634,263	262,785	1.830%	83,815	8,099	91,914	1.600%	84,076	9,881	93,957	1.880%	118,129	14,517	132,646							
2026	1,474,433	225,399	1,699,832	263,057	1.830%	85,483	6,431	91,914	1.600%	55,676	16,537	72,213	1.880%	110,000	2,068	112,068	0.000%	15,828	19,840	35,668	1.830%	41,025	
2027	1,272,898	188,504	1,461,402	263,261	1.830%	87,048	4,867	91,915	1.600%	86,788	7,169	93,957				-	0.000%	19,897	12,629	32,526	1.830%	59,819	
2028	1,290,337	146,515	1,436,852	263,396	1.830%	88,641	3,274	91,915	1.600%	88,177	5,780	93,957				-	0.000%	22,674	10,926	33,600	1.830%	62,664	
2029	787,889	103,979	891,868	263,463	1.830%	90,263	1,652	91,915	1.600%	89,588	4,369	93,957				-	0.000%	13,060	8,986	22,047	1.830%	65,675	
2030	689,644	85,833	775,477	263,462				-	1.600%	91,021	2,936	93,957				-	0.000%	6,006	8,027	14,032	1.830%	51,868	
2031	701,200	70,911	772,111	263,392				-	1.600%	92,477	1,753	94,230				-	0.000%	7,103	7,490	14,593	1.830%	48,261	
2032	573,462	55,343	628,805	263,254				-				-				-	0.000%	8,318	6,859	15,177	1.830%		
2033	587,784	42,665	630,449	263,047				-				-				-	0.000%	9,661	6,123	15,784	1.830%		
2034	602,458	29,481	631,939	262,772				-				-				-	0.000%	11,144	5,271	16,416	1.830%		
2035	597,781	15,762	613,543	263,429				-				-				-	0.000%	12,781	4,291	17,072	1.830%		
2036	14,585	3,170	17,755	-				-				-				-	0.000%	14,585	3,170	17,755	1.830%		
2037	16,573	1,893	18,465	-				-				-				-	0.000%	16,573	1,893	18,465			
2038	13,782	478	14,260	-				-				-				-	0.000%	13,782	478	14,260			

Total	Payable from Hospitality Tax				Subscription Based Software				Payable from General Fund				Subscription Based Software				Payable from Municipal Accommodations Fee Fund					
	Eight Percent		N/A		GASB 96 SBITA Vermont		Eight Percent		N/A		GASB 96 SBITA Vector		Eight Percent		N/A		GASB 96 SBITA Rental		Eight Percent		N/A	
	PRB Paid by 8% GO DS Millage?		No				PRB Paid by 8% GO DS Millage?		No				PRB Paid by 8% GO DS Millage?		No		Scape		PRB Paid by 8% GO DS Millage?		No	
Year	Principal	Interest	Debt Service	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service	Coupon	Principal	Interest	Debt Service					
Total	11,444,038	1,449,019	12,893,057	43,091	372,403	0.000%	87,826	39,742	127,568	0.000%	7,219	638	7,857	0.000%	115,474	15,526		131,000				
2024	1,413,191	252,844	1,666,035	-	-				-				-					-				
2025	1,408,020	226,243	1,634,263	-	-				-				-					-				
2026	1,474,433	225,399	1,699,832	8,821	49,846				-				-					-				
2027	1,272,898	188,504	1,461,402	12,606	72,425		5,833	7,526	13,359		7,219	638	7,857		55,293	10,207		65,500				
2028	1,290,337	146,515	1,436,852	9,761	72,425		7,001	7,026	14,027				-		60,181	5,319		65,500				
2029	787,889	103,979	891,868	6,750	72,425		8,302	6,426	14,729				-					-				
2030	689,644	85,833	775,477	3,561	55,428		9,750	5,715	15,465				-					-				
2031	701,200	70,911	772,111	1,592	49,853		11,359	4,879	16,238				-					-				
2032	573,462	55,343	628,805	-	-		13,144	3,906	17,050				-					-				
2033	587,784	42,665	630,449	-	-		15,123	2,780	17,903				-					-				
2034	602,458	29,481	631,939	-	-		17,314	1,484	18,798				-					-				
2035	597,781	15,762	613,543	-	-				-				-					-				
2036	14,585	3,170	17,755	-	-				-				-					-				
2037	16,573	1,893	18,465	-	-				-				-					-				
2038	13,782	478	14,260	-	-				-				-					-				