



City Council

6:00 p.m., Tuesday, April 22, 2025

City Hall

Council Chambers

1207 Palm Boulevard, Isle of Palms, SC

Public Comment:

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

Agenda

1. **Call to Order** and acknowledgement that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.
 - a. Invocation
 - b. Pledge of Allegiance
 - c. Roll Call
2. **Citizens' Comments** – Citizens must state their name and address. All comments will have a time limit of three (3) minutes.
3. **Approval of previous meetings' minutes**
 - a. City Council Meeting – March 25, 2025 [p3-14]
 - b. Special City Council Meeting– March 26, 2025 [p15-16]
 - c. Special City Council Workshop- April 8, 2025 [p17-20]
 - d. Committee Meetings [p21-25]
4. **Old Business**
5. **New Business-** Reappointment of Bob Miller to the Board of Zoning Appeals
6. **Boards and Commissions Report**
 - a. Board of Zoning Appeals – minutes attached [p26-29]
 - b. Planning Commission – minutes attached [p30-31]
 - c. Environmental Advisory Committee – minutes attached [p32-47]
 - d. Accommodations Tax Advisory Committee – minutes attached [p48-50]
7. **Procurement**
 - a. Consideration of pickleball court lights, \$60,650, Musco Sports Lighting [FY25 Budget, Hospitality Fund, \$25,000; Recreation Building Fund, \$35,650] [p51-54]
 - b. Report of budgeted expenditures from \$10,000 to \$25,000
 - i. Miller Signs \$11,766; Fire Station 1 and 2 signs [FY25 Budget; Capital Projects Fund]
 - ii. Nafeco, Inc- fire training mannequins \$10,842.77 [FY25 budget; State ATAX Fund]
 - iii. Reimbursement to Charleston County Sheriff's office for Police Academy Expense to hire officer \$18,439.49 [FY25 budget- General Fund; PD salaries],



- c. Emergency and other purchases
 - i. Replacement of main cylinder of PW 24 truck - \$12,045 [FY25 Budget- PW vehicle maintenance]
 - ii. Emergency repair of PW truck- \$13,281.94 [FY25 Budget- PW vehicle maintenance]
 - iii. Precision Consulting Solutions- moving approximately 300 sandbags from Breach Inlet to Beachwood East area \$24,000 [FY25 Budget- Beach Preservation Fee Fund]

8. Ordinances, Resolutions, Proclamations and Petitions

- a. Second Reading – none
- b. First Reading
 - i. Ordinance 2025-03 – an ordinance to adopt a budget for Fiscal Year beginning July 1, 2025 and ending June 30, 2026 [p55,60-113]
 - ii. Ordinance 2025-04 – an ordinance to adopt business license fees [p56-58]
- c. Resolutions – Resolution 2025-06 supporting city’s safety and loss control program [p59]
- d. Proclamations- Proclamation 2025-01- a proclamation supporting boating safety and proclaiming May 17-23, 2025, as National Safe Boating Week [p114]

9. Executive Session – if necessary

10. Miscellaneous

11. Adjournment



City Council

6:00 p.m., Tuesday, March 25, 2025
City Hall Council Chambers
1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. Call to Order

Present: Council members Bogosian, Streetman, Anderson, Ward, Hahn, Miars, Pierce (via Zoom), and Carroll, Mayor Pounds

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

2. Citizens' Comments

Randy Bell spoke with concern about the City Administrator hiring process. He handed out copies of Governor McMaster's proclamation regarding Sunshine Week.

Catherine Malloy's comments are attached to these minutes.

Al Clouse's comments are attached to these minutes.

Suzi Wheeler spoke with concern about the City Administrator hiring process.

Brian Duffy's comments are attached to these minutes.

Jimmy Bernstein, Beachwood East, spoke about the severe erosion at Beachwood East. He is supportive of the shoal management project, but he opposes the removal of the sandbags as they are the only protection against the tides should the shoal management project fail.

3. Approval of previous meetings' minutes

- a. City Council Meeting – February 25, 2025
- b. Special City Council Meeting – February 26, 2025
- c. Special City Council Meeting Workshop – March 11, 2025
- d. Special City Council Meeting – March 12, 2025

Council Member Bogosian noted that the comments mentioned in the 2/25/25 minutes as attached were not attached. He also asked for clarification as to who "staff" referred to in the motion presented by Council Member Hahn to negotiate the City Administrator's contract. City Attorney McQuillan clarified that he and Christin Mack of Finding Good People were the negotiators of the contract with Director Kerr.

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

4. Old Business – none

5. New Business

- A. Consideration of purchase of Public Works Director Truck, \$43,444, Ford of Spartanburg, State Contract [FY25 Budget, Hospitality Tax, \$38,000]**

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

- B. Consideration of purchase of 1100 roll out carts, \$74,809.09, Amick Equipment, sole source contract [FY25 Budget, General Fund, \$100,000]**

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

- C. Consideration of purchase of 1100 roll out cart assembly and delivery, \$14,025, Container Pros [FY25 Budget, \$100,000]**

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

- D. Consideration of award of contract for palm tree pruning, \$28,080 – Planet Green Landscaping [FY25 budget, Municipal ATAX, \$34,000]**

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

- E. Consideration of shoal management bid [FY25 Budget, Beach Preservation Fee Fund, \$187,500]**

Director Kerr reported that two bids were opened for this project earlier in the day and both exceeded the budgeted amount of \$787,500 (includes \$600,000 from Wild Dunes). Mr. Traynum noted that while they assumed higher bids when planning this project, they did not expect this large of an increase in prices. He said projects along the coast are coming in higher than anticipated, and some have been canceled because of the prices.

Director Kerr reviewed the options for the payment of the project: reduce the scope of the work to meet the current budget (121,000 cubic yards of sand vs. 150,000 cubic yards); increase the amount of the City's contribution from \$187,500 to \$244,500 cover the scope as bid at the same 75/25 split with WDCA; or increase the amount of the City's contribution from \$187,500 to \$328,000 to cover the entire difference of the scope as bid.

Council Member Bogosian asked about the impact of putting less sand on the beach. Mr. Traynum answered, "I think with a lower volume, we set the base bid at 150,000, which was towards the low end of what we think needs to happen to kind of give us some security that this project will be successful to get us through where we are right now in the shoal cycle. I believe about 120,000 yards is really the minimum that I would even recommend. I think anything lower than that we really are jeopardizing the ability to withstand the current erosion pressure at the Beachwood East area. Right now, the shoal is attached and there is a huge amount of sand right in front of the Beach Club Villas property owners' beach house over to Mariner's Walk. There is a separate arm of the shoal that is extending offshore of the eastern part of Beachwood East. That's still about 4-500 feet offshore. It's moving rapidly, but until it gets closer to the beach, we still have some focused erosion in that area. So this project is by no means a guarantee that if we₄

move 50,000 yards into that area that 6-12 months from now it's going to be a wide dry sand beach.”

He continued by saying that 120,000 cubic yards is what he “would consider the bare minimum for a viable project. 150 is closer to what I would recommend if the bids were really favorable and we could go higher than that, then I would certainly suggest going higher than that to offer the most guarantee.”

Mr. Traynum agreed that BCM allowing the sandbags to remain on the beach is critical. A request has been made to BCM to allow the bags to stay through hurricane season, and an answer is expected in a few days.

Discussion ensued as to the cost share structure between the City and Wild Dunes. Historically, the split has been 25/75 for this project with Wild Dunes paying 75%. Director Kerr pointed out that the City has already incurred costs related to the project and previous emergency measures and will have more expenses related to construction administration, bag removal, and truck monitoring.

Mr. Traynum suggested to award an amount up to the placement of 150,000 cubic yards of sand but work until approximately 120,000 cubic yards of sand are placed and see whether or not the additional 30,000 cubic yards are needed. Director Kerr pointed out that there will be additional costs later in the year related to moving the sandbags.

Council members expressed concern about not having a firm contract with Wild Dunes and how much they are willing to pay towards the project. Director Kerr said that historically, the City has held the contract and Wild Dunes reimburses the City. He said they are firm in their commitment to pay \$600,000 but not any more than that.

Director Kerr said time is of the essence with this project as the area is dynamic. Workers can begin mid-April but are only able to work during low tides.

MOTION: Council Member Bogosian made a motion to approve to increase the amount of the City's contribution from \$187,500 to \$244,500 cover the scope as bid at the same 75/25 split with WDCA contingent upon approval from Wild Dunes. If Wild Dunes does not approve that option, then the project will be reduced to meet the size of the current budget. Council Member Pierce seconded the motion.

Director Kerr added, “A lot of this, I think in our minds, is hinging on a favorable response from BCM about leaving the sandbags. If we do not get a favorable response, our plan would be at this point to not do this work based on, I think, the reaction of the owners there and concerns about the properties being exposed.”

Mr. Traynum said, “The first project is not contingent on any certain permit windows. So you would always have the option at any point in the future to, provided that the contractor will honor their bid, kind of give them the trigger to go ahead and start working. In theory we've got until October or something, We could do something then, if necessary.”

Mr. Traynum reminded Council that the sandbags must be moved once the emergency situation has passed. With 100' of sand in front of the sandbags, the emergency condition would be considered passed and the bags must be removed.

VOTE: A vote was taken with all in favor.

F. Consideration of change order to handle final design, bidding and negotiation and construction administration for shoal management project, \$136,680

Mr. Traynum said this bid “covers our services for actually implementing the project, which covers some of the design and bidding work that’s already been completed. But also regular monitoring of the project during filling operations. We’re planning on being down here 3-4 days a week to make sure the contractors are performing the project well and handling any issues with homeowners that tend to arise with these types of projects, communication with the City and that type of thing. It also covers a final survey that is required by the State as part of their permit conditions. However, the proposal states that if we’re able to duplicate efforts with our regular monitoring, then we would certainly do that to try to reduce any potential costs. So the proposal as written covers kind of turnkey services, but I would anticipate that we’d be able to have some significant savings by avoiding duplicating some monitoring.”

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

G. Consideration of contract with Thorn Run Partners - \$96,000 annually split 50% with IOP Water & Sewer Commission

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

H. Consideration of MOU with Charleston County PRC for future maintenance of emergency beach access path

Director Kerr said staff has still not received feedback from PRC on the City’s comments, but he believes that any changes that may be offered would be editorial in nature.

MOTION: Council Member Hahn made a motion to approve the MOU and gave staff the ability to accept editorial changes from CCPRC. Council Member Streetman seconded the motion. The motion passed unanimously.

I. Consideration of mutual aid agreements

Chief Cornett said these are standard mutual aid agreements. The two with Charleston County Sheriff’s Office reflect the new sheriff.

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

J. Consideration of surfing instruction applications

Director Kerr said that some instructors still have not provided their compliance documentation and suggested their applications could be approved contingent upon the presentation of the required documentation.

Council Member Miars asked if an application had been received from Kai Dilling, and Director Kerr said he was unaware that one had been received. The City may need to be flexible with the

locations of some of the instructors depending on the work happening on the south end of the beach.

MOTION: Council Member Miars made a motion to approve the surfing applications provided all certification requirements are met, allow staff the flexibility to approve a complete application from Kai Dilling, and provide flexibility to relocate surfing classes away from renourishment areas as needed. Council Member Anderson seconded the motion. The motion passed unanimously.

6. Boards and Commissions Report

- A. Board of Zoning Appeals – minutes attached
- B. Planning Commission – minutes attached
- C. Accommodations Tax Advisory Committee – no meeting in February
- D. Environmental Advisory Committee – minutes attached

7. Ordinances, Resolutions, and Petitions

A. Second Reading – Ordinance 2025-02

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

Council Member Anderson said the Public Safety Committee will be addressing the issues around annual parking passes and hourly parking rates.

VOTE: A vote was taken with all in favor.

B. Resolution 2025-05

City Attorney McQuillin said, “Last time you maybe made a motion or resolved to have the parking fees changed, but then we realized, oh shoot, they are set in stone in the ordinance. So we need to amend the ordinance to allow you all to change the fees by way of resolution. So this is just kind of a do-over to get it right.”

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

8. Executive Session – to receive legal advice about parking ordinances, receive updates on all pending cases, and discuss employment matters- specifically the appointment and compensation of the City Administrator. Upon returning to open session, Council may take action upon matters discussed in Executive Session.

MOTION: Council Member Hahn made a motion to go into Executive Session in accordance with SC Code Sections 30-4-70(a)(1) and 30-4-70(a)(2) to discuss the City Administrator’s employment contract. Council Member Anderson seconded the motion. The motion passed unanimously.

City Council entered into Executive Session at 7:07pm.

City Council returned from Executive Session at 7:28pm. Mayor Pounds said no decisions were made.

9. Miscellaneous

Consideration of City Administration employment contract and appointment

MOTION: Council Member Hahn made a motion to appoint Douglas Kerr as City Administrator, authorize the Mayor to execute the Employment Agreement and the Severance Agreement as discussed in Executive Session, and with the agreement of Mr. Kerr, terminate the additional services and retention agreement entered into earlier this year in light of his new role as City Administrator. Council Member Streetman seconded the motion.

Council Member Bogosian said, “I have been asked by the news media and many residents why I did not state my reason for voting the way I did at the last Council meeting. I do believe that part of the discussions regarding the candidates should have been in public as opposed to executive session, but as they were not, I would like to give my thoughts and opinion on why I voted the way I did and why am voting the way I am tonight. First, this is not personal, and I absolutely have nothing against Douglas. I think he is a fine devoted employee and a very nice person. This has everything to do with my responsibility to select what I believe is the *best* person to fill a critical leadership role for the city.

“I will dismiss the improprieties that occurred that resulted in Douglas becoming a candidate and focus on the relative qualifications and suitability of Douglas and another one of the leading candidates. One thing we did learn from Douglas’s late entry into the process is that he is only interested in the money. He said he did not originally apply for the position because he did not think the compensation was going to be much different than what the past City Administrator was getting paid. He was very open to anyone that asked him, that he is only interested in this position at a certain compensation and if he does not get that level of pay, he is out. Rarely in my experience does a scenario like this, where virtually the entire interest in a position is monetary, result in a good outcome for either the employee or the hiring entity.

“Tenure, or years of experience does not necessarily qualify one as the best candidate. In fact, in this case, I think that it actually works against Douglas. He has spent 28 years as an employee of IOP, 24 of those years as Planning Director. While it may show incredible loyalty to IOP, it does not reflect a career progression or skill development one would expect for a City Administrator. I was looking for someone that had a variety of experiences with each role having increased responsibility and authority with a proven track record of achieving results. Even when comparing resumes, there are stark differences in the achievements of outside candidates vs Douglas.

“While education and degrees don’t necessarily predict results, all 3 of the outside candidates have master’s in public administration, Douglas has a BS in Urban Studies.

“We had a outside candidate that:

1. Has an impressive career progression that is well rounded and demonstrates significant achievements.
2. Is currently Town Administrator of a beach community and previously was Assistant Town Manager of a South Carolina city that is much larger than Isle of Palms with a larger budget.

3. In my opinion, gave the best presentation during the interview process.
4. Comes with very high recommendations from our City Attorney, Sullivans Island and others.
5. Already has established relationships with local and state leaders.
6. Would be in the compensation range of our previous City Administrator.
7. Lives 5 miles from IOP, he is local

“In my opinion, we should not be looking for a new leader that can keep the same old wheels rolling and maintain the status quo, we need a new leader that has the leadership ability to take the City to the next level, bring new ideas, that is here because it is the next logical step the their career and has the runway to grow with the city. In my opinion, that was one of the outside candidates, not Douglas.

“Further, many on this Council stated that they were going into the selection process with an open mind and would judge each candidate on their own merits. I now find that highly suspect. I had a conversation with a city employee on February 6th, and the employee said that they were speaking with a Council member and the Council Member asked if the employee had heard about Douglas being a candidate, and the employee responded yes and asked how they thought it would turn out. The Council member responded that they already had 5 votes for Douglas and it shouldn't be a problem. I remind you that this was the day after the candidate profiles were even sent to all of Council, and a week before Council interviewed any of the candidates on February 13th. This was finished before it even started, and we should all be alarmed by this action.”

Council Member Anderson said, “I just want to repeat that I have no problem with the candidate. I think Douglas Kerr will serve us well as a City Administrator because he has been taught well by Desiree. I have a problem with the compensation. It's 50% more than his current salary, and 25 or 30% more than our former administrator.”

Council Member Streetman said, “I'm proud to say I seconded the motion to make an offer to Douglas. I am also one of nine people that interviewed all four candidates. We're all sitting here, and it is my firm belief that the candidates that we interviewed, all good candidates, all highly qualified, but in my mind, as an independent council member, Douglas stood out as being the best among the group. And I stand by that vote. I stand by my decision to support him. I think he's done a lot of good things in this City in the last 28 years. Now he's got more good years ahead of him. I don't for one minute think that the Administration Committee did anything wrong, any of the three members. I think they brought us the best candidates they could under the circumstances, one of those candidates happened to be Douglas, who is an internal candidate.”

Council Member Pierce said, “I have a few comments. First, the hiring process was irreparably corrupted and unfair to all 79 applicants that followed the process from the start. Second, the three finalists all have advanced qualifications in experience, supervision, education, technology, and finance. They brought proactive planning and implementation skills, plus strong state & federal connections. All three were clearly motivated by community service and career opportunities, versus only money. We've discarded all those considerations and essentially kicked the finalists to the curb. Third, this governing body has incurred significant damage to its credibility, sense of fair play, professionalism, and transparency due to a vacancy of leadership, inaction and unacceptable behavior. And finally, I believe we're paying a big premium for a missed opportunity

to invest in the talent needed to provide proactive long term administrative leadership for our residents, visitors, businesses and employees.”

Council Member Miars said, “I have been asked why I voted the way I did before, I would just, I think it’s really been said ad nauseum. But I would like to add a couple things. The salary is my main issue. Also, I will never forgive myself for being part of the city council that failed to give Ms. Fragoso the pay increase that she deserved. It hurts me personally, and I, again, will never forgive myself for being part of the council that then turned around and gave a \$38,000 pay increase to a man with less qualifications, a man who did not have the same degree, has not held such a position for such a long time, who has told anyone who cares to listen that he was on his way out, that he would not stay at the City for less than \$180,000, that he hoped the City would find somebody for less than \$180,000. That is unacceptable and it is a sad place we’ve put ourselves in.”

VOTE: A vote was taken as follows:

Ayes: Carroll, Streetman, Hahn, Ward, Pounds

Nays: Miars, Pierce, Bogosian, Anderson

The motion passed 5-4.

10. Adjournment

Council Member Ward made a motion to adjourn, and Council Member Streetman seconded the motion. The meeting was adjourned at 7:39pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

Good evening

Catherine Malloy, Waterway Blvd

I am here to address unethical behavior, the subverting of the search process for a new City Administrator. Please note my comments are based on the process, the facts and behaviors

In my work life I participated in numerous search processes both as a member of search committees and as an applicant and I have never seen such an abrogation of process as this search for the IOP City Administrator.

There are two questions that need to be answered:

- Why would the mayor choose to subvert the established hiring process?
- Why would 6 members of this council support unethical behavior?

Facts

The mayor acting unilaterally, without authority from council (even after 3 candidates were selected and plans were made for their transportation and interviews) spoke to the Assistant Administrator about the position Sharing privileged information with him about salary expectations of the 3 candidates.

FOIA request made on January 24 for candidate qualifications documents. The sunlight shed by the FOIA documents are testament that a highly successful search had occurred with the selection of three eminently qualified individuals having sterling credentials.

Even though "Citizen Comments" doesn't allow time for detailed analysis, looking at the Academic and Experience qualifications would be helpful:

All three have Masters degrees in Public Administration and/or related field, and all have certifications above and beyond the degrees. All 3 have years of experience in city management with one having 20 years total and 7 years in town management in a coastal community.

By comparison: the ^{INTERNAL} ~~fourth~~ candidate has:

A Bachelor Degree in Urban Planning, no advanced degree or certifications, 28 years with the City of IOP in numerous roles, none of which include the necessary executive experience to lead a city the size of IOP nor manage a City budget. Until December 31, 2024, the city's budget was managed by City Administrator Fragoso. The interim administrator was only four weeks into this role before the process went awry.

Objectively, there was no need to introduce an internal candidate!

So, I am leaving you with one more question:

Beside the stain on this council, What is this going to cost the taxpayers? I'm betting at least \$180,000.

City Council 3/25/25

Al Clouse, 3 Grand Pavilion, Isle of Palms, SC 29451

As the Mayor's ill-advised, off balance sheet agenda..... to hire a city administrator..... continues to vacillate..... many constituents continue to express frustration and displeasure with the Mayor and city council.....who continue to shoot themselves in the foot....

Previously..... constituents offered the Mayor and council a realistic lifeline..... to correct the sins of the past.....only to fall on deaf ears.

The Mayor's spin.....failing fact check..... never achieved orbit.

In November..... When the court of public opinion speaks..... hearing will improve.

An open letter to the three finalists:

I sincerely want to apologize to you..... regarding the recent IOP train wreck..... which you were a casualty You were given false hope.....lack of transparency..... by this city..... regarding selection of a city administrator.

Starting the interview process.....you had to be thinking.....
....IOP.....definitive ground rules.....professional recruiting firm..... what could possibly go wrong.....

Finalists;..... I have walked ten (10) miles in your shoes..... I know how your feet feel.

I am sure you felt betrayed.....because you were..... Your presentations were professionalonly to be carelessly wallpapered over..... with a one page document affectionately titled.....Foregone Conclusion.

No.....you did nothing wrong!

Do not second guess yourself.....this is a classic case of learning the hard way.....finding it is difficult to trust people you thought you could trust.....till you can not.

Clearly.....your potential employer was afraid of your medicine..... They feared their inability to micro manage you.....but they knew someone they could.....pissing backwards..... at your expense.

I was told by a reliable source.....”communities like ours do this all the time.....we can do anything we want to.”

In other words,..... lets lower ourselves to someone else's level.....

It is unfortunate,..... our Mayor and council,..... elevated your expectations.....wasting your time They defied constituent's resounding pleas to acknowledge their mistakeand do the right thing.

In retrospect, they did you a favor..... Zebra's do not change their stripes.....The paymaster's currency is tainted.....drastically devalued.

Leadership skills require constant honing.....You have just learned how not to lead.

We, the constituents of IOP wish you the very best!

Sincerely,

Al Clouse

Brian Duffy, Waterway Blvd

Good Evening

I've been wondering if council believes in contracts. Then I thought to myself of course you do ... you own homes so that means you entered a contract with a real estate agent, a bank, and a seller to purchase that home. So at some level you do believe in contracts but do you believe in implicit contracts.

Is there something I don't understand? ... the City commenced a contract with Find Good People effectively making them an agent for the City to find a new City administrator. The city represented by the administration committee supported FGP in following their very timely process, and allowing them to identify five qualified candidates that the administration committee narrowed to three. To use a baseball analogy, FGP and the administration committee identified three major league candidates all with all-star potential in the allotted timeframe. It is quite clear that the FGP screening process works very well and the administration committee had done its due diligence. A very successful process to this point.

So what happened? Did fear of success set in? Did fear of competence rear its ugly head? How is it that three experienced candidates, undoubtedly with knowledge of home rule statutes, the ability to run an organization and the skill to handle politicians and help them fulfill their role get bypassed? How did the city's implicit contract for a fair process with these candidates get broken?

The FGP contract states "During the retained search process, the client agrees that all candidates (internal and external) will go through the FGP screening process." Did the internal candidate go through the FGP screening process? How did the internal candidate compare to the external candidates? I certainly hope the internal candidate was submitted to the same rigorous process, otherwise it is an example of the City breaking an explicit contract! I would not be surprised if litigation were to follow.

So how is this broken process and ignorance going to impact the city's budget going forward? I'm betting the total compensation package will increase to \$240,000 with a net increase of \$60,000 to the budget. Apparently, this is what it costs when council chooses to protect their own comfort level rather than protecting the stakeholders of this island.

Special City Council Committee Meeting

1:00pm, Wednesday, March 26, 2025

City Hall

Council Chambers

1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. Call to Order

Present: Council members Streetman, Pierce, Anderson, Ward, Bogosian, Miars, and Mayor Pounds

Absent: Council members Carroll and Hahn

Staff present: Administrator Kerr, Director Hamilton, various department heads

2. Purpose – FY26 Budget

Mayor Pounds asked Director Hamilton to review the changes made to FY26 between draft 1 and draft 2.

Changes to revenues included adjusting the fund balance formula error noted by Council Member Pierce at the first budget workshop; changing the FY25 forecast to update grant revenue for the remaining balance of the Marina public dock and playground equipment now covered by ARPA fund and a portion of the FEMA flood mitigation for Forest Trails; moving \$1.1M in forecasted AirBNB settlement to Beach Preservation Fund, (Director Hamilton emphasized the importance of stopping transfers from the Capital Fund to the Beach Preservation Fund for significant beach nourishment projects planned for the future); and moving grant revenue for Waterway Boulevard from State ATAX to the Capital Fund to simplify grant allocation; adding \$100,000 for the Forest Trail Flood Mitigation grant; and changed the assumption for County Accommodations Tax to 98% of the previous 12 months.

Adjustments to expenditures included updating the debt service, changing the purchase of the Public Works Rear Loader to a cash purchase and removing it from debt service; adjusting the salaries of the Beach Resiliency Manager and Deputy Administrator; moving the Public Dock insurance from the General Fund to the Capital Fund; deferring the purchase of a high-water vehicle to FY27; increasing State ATAX sponsorships from \$50,000 to \$75,000; moving Waterway Boulevard drainage expense previously covered by grant funds from State ATAX to Capital Fund; creating a new Public Marina Dock department in the Capital Fund to cover costs of the public dock insurance, repairs and maintenance, changed FY25 forecast to move cost of new Public Marina Dock to Capital Fund; changed FY25 forecast to remove or transfer costs of the rescue boat, Waterway Boulevard, and playground equipment; changed FY25 forecast to remove resurfacing of the Marina parking lot and greenway (moved to FY26); updated the FY25 forecast for drainage to include \$600,000 for Waterway Boulevard expense not covered by grant revenue in FY25 and annual provisions for drainage contingency; and made changes to transfers from General Fund to the Capital Fund.

Discussion ensued about keeping a placeholder for the requested increase in ATAX sponsorships from \$50,000 to \$75,000 prior to further Council discussion.

Funds related to City Hall renovation have been removed from the budget until Council can further discuss the plans. Monies for repairs and adjustments to City Hall are included in FY26.

Director Hamilton will ensure the City's portion of the funds for the Federal lobbyist are in the budget.

Council Member Pierce would like to see a subtotal of the changes to revenues and expenses as a result of these changes. He also expressed concern that revenues are not keeping pace with increased payroll costs. He would like to see an FTE count by department. He would also like to see department heads push merit increases for those employees with lower salaries.

Council Member Bogosian asked why marina proposed variable lease revenues show a lack of growth. He suggested that the budget might be too conservative given the strong performance of Marina. Director Hamilton will add in 95% of current year's forecast to those revenues.

Council Member Pierce expressed concern about the cost of current and forecasted quotes of items in the 10-year capital plan. Director Hamilton said that department heads gave her current estimates when she met with them earlier in the year.

Discussion about revenues began with the City's need for an extra \$1 million per year to cover the cost of a proposed large beach renourishment every 8 years. Administrator Kerr reminded City Council that the large-scale renourishments assume no Federal or State assistance and sand being placed at both ends of the island, which historically has not been the case.

Council Member Pierce expressed his desire for validation of revenues for business license holders. Director Hamilton said that the City of Charleston, North Charleston, and Charleston County do not validate. Director Kerr stated the County has offered to conduct spot audits for the Isle of Palms and reminded the council that the business licenses are tightly aligned with construction activity.

Mayor Pounds would like to see the effect of the proposed increases to business licenses, building permits and short-term rental license fees and the inclusion of franchise fees on the FY26 budget. Council Member Pierce would like department heads to see where they could possibly reduce expenses.

3. Adjournment

Council Member Ward made a motion to adjourn the meeting, and Council Member Streetman seconded the motion. The meeting was adjourned at 2:35pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



SPECIAL CITY COUNCIL MEETING -- WORKSHOP
5:00pm, Tuesday, April 8, 2025
City Hall Council Chambers
1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. Call to Order

Present: Council members Bogosian, Streetman, Anderson, Ward, Hahn, Pierce, Carroll, and Miars

Absent: Mayor Pounds

Staff Present: Administrator Kerr, various department heads

2. Citizens' Comments – none

3. Special Presentations – none

5. Dashboard of City Operations and Short-Term Rental Report

Administrator Kerr said there are nine vacancies across all departments, but Chief Cornett anticipates there will only be one vacancy in the Police Department by the end of the month.

Administrator Kerr said the City will end the short-term rental licensing year “relatively flat.”

6. Departmental Reports

7. Financial Review

A. Financial Statements and project worksheets

Director Hamilton said all revenues and expenditures are tracking as projected for this point in the year. The budget is still forecasting to come in above budget.

The \$1.1 million AirBNB settlement has been placed in the Beach Preservation Fund.

There was a brief discussion about parking revenues. Director Hamilton said parking revenues are comparable to when the City enforced parking prior to PCI taking over that function.

Administrator Kerr clarified that Wild Dunes will be paying \$600,000 for the shoal management project.

B. Review of Draft 3 of FY26 Budget

Director Hamilton reviewed the revenue changes made to the FY26 budget since Draft 2 including: increasing FY26 business license revenue based on rate increase and changed from 94% or 95% of FY25 forecast; increased FY26 building permit fees revenue based on rate increase; increased FY26 short term rental license revenue based on rate increase; decreased FY26 parking lot revenue based on PCI projections at 66% to the City; increased parking meter and lot revenue FY25 forecast; increased FY26 court generated revenue for parking citations based on PCI projections at 100% to the City; and increased Marina variable income for additional rent payments comparable to FY25 collections. Expenditure changes include: increase signs budget to current spending due to wear and tear and add emergency beach access signage replacement; increase to add back Fire Department rescue boat purchase dependent upon grant approval; increased FY25 forecast to upfit Battalion Chief 1006 and Squad 1001 trucks; increase Beach Preservation dune vegetation match from \$25,000 to \$75,000; adjust Beach Preservation professional services to include groin permitting, reduced USACE coordination, removed inlet management and increased nourishment permitting; change FY25 forecast to most new Public Marina Dock from Marina to Capital Fund; increase 4th of July expense based on contract; increase FY25 forecast to Recreation Fund for pickleball court lights; and a change to FY26 budget allocation to reconstruct the tennis courts; and a change in transfer from the General Fund to the Capital Fund.

C. Discussion of ordinances to adopt budget, to increase business license/STR license and building permit rates, and to update the business licensing class

Administrator Kerr stated that the First Reading of the FY26 budget will be at the April meeting, followed by a Public Hearing prior to the May City Council meeting, and Second Reading at the regular meeting. Additionally, there will be corresponding ordinances adopting increases in the business license fees (includes short-term rental fees) and building permit fees. He noted that the fee increases will take effect with the new licensing year, which will begin May 1, 2026.

7. Procurement

Discussion of pickleball court lights, \$60,050, Musco Sports Lighting [FY25 Budget, Hospitality Fund, \$25,000; Recreation Building Fund, \$35,650]

Administrator Kerr said the overage for this expense will come from the Recreation Building Fund. This is the same company who installed the lights currently at the Recreation Center. They provide a 25-year warranty, monitor the lights constantly, and repair as needed. Director Ferrell added that Musco is dedicated to mitigating the effects of light pollution.

8. Capital Projects Update

Administrator Kerr reported the ongoing conversations between the City and Wild Dunes to reduce Wild Dunes' concerns about liability seem to be moving in the right direction. They may ask the 20-30 homeowners affected by the project to sign a release. He said there needs to be 100% agreement amongst the homeowners or the project will not go through as planned. The

contractor has agreed to delay that portion of the work for another month or two to allow time for this to be resolved.

Thomas & Hutton is working on the design of the Palm Boulevard drainage projects. Permit requests have been submitted and they are responding to comments. He anticipates the project to begin in the fall of 2025.

Comments have been received regarding the marina dredging project and are being addressed.

Work on the emergency beach access path is nearly complete. Landscaping is being added. The MOU with the County has not yet been signed.

All work on the new beach access paths has been completed.

The Beachwood East area has been hit hard in the last two weeks. The contractor is moving sandbags from Breach Inlet and moving them to Beachwood East. Additional sand scraping has also been done. The shoal management project agreement has been executed. Sand will be moved starting Wednesday.

USACE has finished moving sand from the ICW and is now taking sand from the spoil sites. Newly pumped sand is also being moved to construct the new berm.

Charleston County is scheduled to open the bids for the sidewalk extension project on May 1. They do not anticipate the project disrupting traffic in any way.

9. Strategic Plan Policy Initiatives and Priorities

A. Livability

B. Environmental

C. Public Services

D. Personnel

Reappointment of Bob Miller to the Board of Zoning Appeals

Administrator Kerr said that Mr. Miller had resigned his position on the Board of Zoning Appeals due to health concerns. However, he would now like to be reappointed.

E. Other items for discussion

Update on Seasonal Parking Passes and evening hourly rates

Council Member Bogosian said the Public Safety Committee will meet with PCI at their May meeting and bring recommendations to the Council workshop.

10. Legislative Report

11. **Adjournment**

The next City Council Workshop will be held on Tuesday, May 13, 2025 at 5pm.

Council Member Streetman made a motion to adjourn the meeting, and Council Member Hahn seconded the motion. The meeting was adjourned at 6:16pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



**Public Services & Facilities Committee Meeting
9:00am, Tuesday, April 1, 2025
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

MINUTES

1. Call to Order

Present: Council members Pierce and Miars

Absent: Council Member Hahn

Staff Present: Administrator Kerr, Asst. Director Asero, Director Ferrell

2. Citizen's Comments -- none

3. Approval of Previous Meeting's Minutes – March 4, 2025

MOTION: Council Member Pierce made a motion to approve the minutes of the March 4, 2025 meeting. Council Member Miars seconded the motion. The motion passed unanimously.

4. Marina Tenants' Comments -- none

While none of the tenants attended the meeting, the Committee decided they would like more work on the parking layout with the tenants at the committee level before sending it back to full Council. Mr. Cline and the restaurant tenants will be invited to discuss the parking lot layout at the May committee meeting.

5. Old Business

A. Discuss public dock policies

Council Member Miars asked if the rules at the public dock need to clarify its application to commercial uses and not recreational. Administrator Kerr said it is better for the language to be precise and not in a "gray" area.

Administrator Kerr said is Susan Smith and Laura Lovins continue to work on the interpretive sign project and have spoken with Kirby Marshall about the idea. The number of proposed signs has been reduced. He hopes to provide a schematic of the signs and their proposed locations to the Committee in May.

B. Consider purchase of Office 365 Migration, \$35,435.85 one-time service and \$29,100 annually recurring- VC3 [FY25 Budget, General Fund, \$30k]

Administrator Kerr said VC3 has reduced the monthly recurring services of \$4,780 down to \$2,425 monthly or \$29,100 annually. This reduction will be achieved by refining the number of machines to be served and shifting to a less expensive tier of software. Additionally, when the City makes this transition there will be an offsetting savings on the monthly expense, because the City will no longer require Intermedia's services, which comes to \$2,934.27 per month or 35,211.24 annually.

VC3 said there will also be a one-time fee for the migration of all email addresses. Staff is working to cull down the number of addresses.

Council Member Pierce said it would be a good idea to get an inventory of all the City's computers and laptops. He suggested putting out a bid request for IT and telecom services since the expense has increased significantly. He would like to have VC3 discuss with the Committee the services they provide to the City and discuss the inventory.

6. New Business

A. Discussion of pickleball court lights, \$65,650- Musco Sports Lighting [FY25 Budget, Hospitality Fund, \$25k]

Director Ferrell proposed the remaining funds for this project could come from the Recreation Building Fund. The lights have a 25-year warranty and are supplied by the same company who installed and services the tennis court lights.

Council Member Pierce asked for an itemization of the proposal. Council Member Miars asked that a notation of where the remaining funds will come from be added to the description for the workshop agenda.

B. Update on Waterway Boulevard flood barrier project

Administrator Kerr anticipates another meeting with Wild Dunes regarding this project. He said they are still working through scenarios that suit them. He did meet with the contractors who said they could shift this work to later in the project timeline while the matter is being ironed out.

Council Member Pierce would like this to be discussed at the upcoming workshop. He would like details and associated costs for a plan involving Wild Dunes and a plan without Wild Dunes. He would also like a schedule of the project's phases and projected costs.

Administrator Kerr said that Wild Dunes' concern is that low-lying properties adjacent to the project area could hold Wild Dunes and the City responsible for property damages.

Administrator Kerr believes the new drainage system will accept water from the low-lying lots and create a flood barrier. He does not believe the City's work will create new liabilities, but he is waiting on the attorneys to reduce Wild Dunes' concerns about the project. He hopes to have an update by the City Council workshop.

6. Miscellaneous Business

The next regular meeting of the Public Services & Facilities Committee will be Tuesday, May 6, 2025 at 9am.

7. Adjournment

Council Member Pierce made a motion to adjourn and Council Member Miars seconded the motion. The meeting was adjourned at 9:42am.

Respectfully submitted,

Nicole DeNeane

City Clerk



**Public Safety Committee Meeting
3:30pm, Tuesday, April 8, 2025
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

MINUTES

1. Call to Order

Present: Council members Streetman, Anderson, Bogosian

Staff Present: Director Kerr, Director Hamilton, Chief Cornett, Chief Oliverius

Also present: Kwento Ikwuezunma and Melissa Anderson, PCI

2. Citizen's Comments

3. Approval of Previous Meeting Minutes – March 4, 2025

MOTION: Council Member Streetman made a motion to approve the minutes of the March 4, 2025 meeting as amended. Council Member Anderson seconded the motion. The motion passed unanimously.

4. Old Business

A. Update on ADA wheelchair at Fire Station 2

Chief Oliverius said two more ADA wheelchairs have been ordered and delivery is expected in 6-8 weeks. He has made arrangements with the residents who asked for the chair to be at Fire Station 2 to notify them when a chair is needed, and it will be delivered to them.

B. Update on coyote management

Council Member Bogosian said he has received emails from residents concerned about the aggressiveness of the coyotes as of late. Chief Cornett said there have been 36 reported sightings this year compared to 7 at this time last year. Three sets of traps have been set and are moved to where the coyotes are seen. Three have been caught and euthanized this year. The Chief encourages all sightings to be called into the Police Department.

5. New Business

A. Discussion of Seasonal Parking Pass for non-residents

B. Discussion of change to afternoon parking rates

Director Kerr said the public is requesting consideration of a reduced rate for seasonal passes for "locals" and a lowered hourly parking rate after 4pm. He asked PCI representatives, Kwento

Ikwuezunma and Melissa Anderson to speak to the administration and financial impacts of these possible changes.

Mr. Ikwuezunma provided some high-level financial information about the impact of the recent changes to the parking rates. He also shared that the number of seasonal parking passes was limited to 500 by the City last year. Approximately 400 were sold and the remainder held to account for employee turnover at Front Beach businesses.

Mr. Ikwuezunma will provide more detailed financial information to the Committee at the May meeting including how many seasonal passes are used in the municipal lots each day and the financial impact of changing the hourly rate to \$3/hour after 4pm.

6. Miscellaneous Business

The next meeting of the Public Safety Committee will be Tuesday, May 6, 2025 at 11:00am.

7. Adjournment

Council Member Bogosian made a motion to adjourn, and Council Member Anderson seconded the motion. The meeting was adjourned at 4:05pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



BOARD OF ZONING APPEALS
4:00pm, Tuesday, February 4, 2025
1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. Call to order

Present: Glenn Thornburg, Ellen Gower, Susie Wheeler, Ted McKnight, and Zoning Director Simms

Absent: Robert Miller

2. Nomination and election of Chair and Vice Chair

Mr. McKnight nominated Mr. Thornburg as Chair of the Board of Zoning Appeals. Ms. Gower seconded the motion. There being no other nominations, a vote was taken with all in favor of Mr. Thornburg as Chair of the Board of Zoning Appeals.

Ms. Wheeler nominated Ms. Gower as Vice Chair of the Board of Zoning Appeals. Mr. Thornburg seconded the motion. There being no other nominations, a vote was taken with all in favor of Ms. Gower as Vice Chair of the Board of Zoning Appeals.

3. Approval of Previous Meeting's Minutes

MOTION: Mr. McKnight made a motion to approve the minutes of the January 7 and 15, 2025 meetings, and Ms. Gower seconded the motion. The minutes passed unanimously.

3. Swearing in of applicants

Mr. Thornburg swore in the applicants and other members of the public.

4. Special Exceptions

A. 1202 Palm Boulevard

Zoning Administrator Simms reminded the Board that the applicant, Amine Houti, is requesting a special exception to allow the outdoor sales of food and drink in the front patio area of 1202 Palm Boulevard. Mr. Gary Nestler said he was present to speak on behalf of Mr. Houti.

Mr. McKnight pointed out that the Board requested site specifics from Mr. Houti, and what has been provided is unacceptable. The Board needs a drawing of the space in question providing the dimensions of the planters, where the 32' distance begins and ends, the distance between the front door of the establishment and the planters, and the location of the proposed fence.

Mr. Nestler asked for a continuance to secure that information. He said he could have it within 24 hours.

MOTION: Mr. McKnight made a motion to continue the request of 1202 Palm Boulevard to the March meeting. Ms. Gower seconded the motion. The motion passed unanimously.

B. 1 14th Avenue

Zoning Administrator Simms said the applicant is requesting a special exception to allow the outdoor sales of food and drink in a proposed permanent structure at 1 14th Avenue. Charleston County Parks and Recreation Commission (CCPRC) has an existing Special Exception that allows the outdoor sale and rental of tangible goods that are sold from mobile carts in a specified 25' by 20' area on the site. CCPRC also has a Special Exception for a mobile food truck. This Special Exception request would consolidate and replace the mobile carts into one proposed permanent structure. The proposed structure would be approximately 180' from the OCRM baseline.

Mr. Eric Stewart of CCPRC said this new free-standing, pre-fabricated structure will continue the sales of prepackaged food and sundries and the rental of selected beach items in one location within the County Park.

Mr. McKnight expressed concern this request will take from the brick and mortar businesses on the Front Beach. Mr. Stewart said this is only a request to continue what they are doing now but in a more permanent location. It will only be open seasonally and is not meant to draw business away from Front Beach businesses.

Mr. Thornburg asked for drawings of the proposed building, which Mr. Stewart said would be available after they have received their building permit.

MOTION: Mr. McKnight made a motion to approve the application contingent upon receipt of drawings of the proposed building and detailed listing of the items being sold within the storefront. Final approval will be given upon receipt of those items. Ms. Gower seconded the motion. The motion passed unanimously.

Mr. Stewart said those items will be given to the Board at their next meeting.

5. Variances – 2 Sand Dollar Drive

Zoning Administrator Simms said the applicant is requesting a variance to allow a raised pool to encroach 7' into the front setback off Sand Dollar Drive. The required setback is 24' from the property line and the pool is proposed to be located 17' from the property line. The applicant claims the lot is extraordinary and exceptional due to the presence of multiple live oaks in front yard, the water and sewer lines in the side yard, and a drainage easement in the side yard that restricts the construction of a pool. The applicant claims the application of the ordinance would effectively prohibit or unreasonably restrict the utilization of the property. Due to the live oaks and drainage easement, the applicant claims the only remaining space is the backyard where all utilities are located. The applicant claims the conditions that are peculiar to this property that are

not to the surrounding properties include the location of the house on the lot, the side yard drainage easement, and the 24' setbacks off Wildwood Drive and Sand Dollar Drive. Additionally, under the City's code previously allowed corner lots to designate one street side as the front yard and the other as the side yard. However, the current City code requires the lot's front yard setbacks to be met on both street sides and the lot's side yard setback requirements must be met on all other sides of the lot. Consequently, the applicant claims the current regulations are peculiar to this property as the neighboring corner lot residences were constructed under the former City code requirements for corner lots. The applicant claims the authorization of this variance will not be of substantial detriment to adjacent properties or to the public good.

Mr. Tom Cotton said the house was originally built by the previous owners with the intention of installing a pool. He believes they should be grandfathered in under the previous setbacks and be allowed to put in the pool. He said the pool cannot be built elsewhere on the property due to the setbacks and utility easements.

Mrs. Bea Love, 9 Sand Dollar Drive and Kitty Riley, 1 Sand Dollar Drive, both spoke in support of the Cotton's request to put their pool in the front setback. Mrs. Love believes the setbacks written after Hurricane Hugo were shortsighted. Ms. Riley agrees with the plans submitted by the Cottons. Mr. Stuart Coleman, 10 Live Oak Drive, agreed with Mrs. Love's statements and believes this pool would be a nice addition to the neighborhood.

Mr. McKnight clarified that the Board of Zoning Appeals can only follow the ordinances as written. He suggested the Cottons address City Council regarding a change to the setbacks.

MOTION: Mr. Thornburg made a motion to go into Executive Session to receive legal advice. Ms. Wheeler seconded the motion. The motion passed unanimously.

The Board of Zoning Appeals went into Executive Session at 4:41pm.

MOTION: Mr. Thornburg made a motion to come out of Executive Session at 5:05pm. Ms. Wheeler seconded the motion. The motion passed unanimously.

Mr. McKnight said, "There are several reasons why we would have to vote no if we were to proceed with your variance request. In the process of looking at all this stuff, it does appear that there is a way that you can put in your pool. It's not where you are indicating, but Matt indicated that you really didn't go out and have a site visit and take a look. So it is your choice, but we are suggesting to you that ask for a continuance of today's proceedings until next month. In the meantime, have Matt come out, indicate to you where he thinks the pool can go, and if that is agreeable to you, then you would file your variance permits and proceed with putting in your pool."

Mr. Simms pointed out that two trees can be removed and mitigated to accommodate the pool. Mr. Cotton expressed concerns about flooding in the area. He asked that this request be continued in order to have more conversations about it.

MOTION: Mr. McKnight made a motion to continue the variance request of 2 Sand Dollar Drive to the next meeting. Ms. Wheeler seconded the motion. The motion passed unanimously.

6. Adjournment

Ms. Wheeler made a motion to adjourn, and Ms. Gower seconded the motion. The meeting was adjourned at 5:11pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



**Planning Commission Meeting
4:00pm, Wednesday, April 9, 2025
1207 Palm Boulevard, Isle of Palms, SC and
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

MINUTES

1. Call to Order

Present: Sandy Stone, David Cohen Sue Nagelski, Tim Ahmuty, Rich Steinert

Absent: Ron Denton, Jeffrey Rubin

Staff present: Administrator Kerr, Zoning Administrator Simms

2. Approval of minutes

MOTION: Ms. Nagelski made a motion to approve the minutes of the March 12, 2025 meeting. Mr. Ahmuty seconded the motion. The motion passed unanimously.

3. New Business -- none

4. Old Business

Review of recommendation matrix including Comprehensive Plan, Sea Level Rise Adaptation Plan and Review of Community Enrichment Task Force

Administrator Kerr said the matrix is an attempt to group like initiatives so that they can be easily sorted and distributed to the appropriate committees. He shared that contributors to each document have expressed their concerns about the original language of the recommendation being lost. A reference number has been added to the matrix that links back to the original document.

Administrator Kerr sees the Planning Commission as the steering committee for all of the recommendations. If the Commissioners agree with the committee assignments of the recommendations, they will be sent to the corresponding groups for prioritization. Those recommendations related to land use will come to the Planning Commission. All committees will review their initiatives and develop next steps for City Council's consideration. He suggests the recommendations be sorted by short-term and long-term actions.

5. Miscellaneous

The Commissioners are scheduled to meet with City Council at their May 13 workshop to discuss the Comprehensive Plan. Administrator Kerr suggested discussing the changes made to

the plan with City Council and asking for their feedback. A finished product will be taken to City Council at a later date.

After further discussion, the Planning Commission decided to review the Comprehensive Plan at their May meeting and then meet with City Council at their June 10 workshop.

The next meeting of the Planning Commission will be Wednesday, May 14, 2025 at 4:00pm.

6. Adjournment

Mr. Cohen made a motion to adjourn, and Ms. Nagelski seconded the motion. The meeting was adjourned at approximately 4:50pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



ENVIRONMENTAL ADVISORY COMMITTEE
4:00pm, Thursday, April 10, 2025
1207 Palm Boulevard, Isle of Palms, SC
and broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

Present: Laura Lovins, Mary Pringle, Eric Cicora, Cindy Marrs (via Zoom), Sean Popson, Todd Murphy

Absent: Dane Buckout, Lucia Spiotta, Council Member Miars

Staff Present: Administrator Kerr, Zoning Administrator Simms, Asst. Director Asero

2. Citizen's Comments - none

3. Approval of previous meeting's minutes

Ms. Pringle noted the correct spelling is Blair Amon.

MOTION: Ms. Pringle made a motion to approve the minutes of the March 13, 2025 meeting as amended, and Ms. Popson seconded the motion. The motion passed unanimously.

4. Presentations – none

5. Old Business

A. Wildlife

Ms. Marrs asked why there are no wildlife signs at the beach access paths in Wild Dunes like there are outside of the gates. The City did purchase signs for their beach accesses. Ms. Marrs said she will work on finding out where they are so they can be posted.

Ms. Lovins reported that she and Ms. Smith are working with sign companies for the marina interpretive sign project. She anticipates costs in the \$15,000-\$20,000 range for 16 panels. She hopes to have a proposal and schematics at the May meeting.

Discussion ensued about the City's procurement process. Ms. Lovins will approach the marina and Islander 71 about possible sponsorship of the signs.

Zoning Administrator Simms said the tree at the Recreation Center has been treated. The leaves need to fully emerge to determine if the treatment was successful.

B. Litter

Mr. Murphy said he and Zoning Administrator Simms worked on the lighting ordinance. He will ask the Police Department for their feedback on it. Ms. Marrs suggested adding a definition for filtered light.

Administrator Kerr will reach out to Dominion Energy about options for the type of lights installed in the light poles around the island.

To move the proposed ordinance forward, the Committee would need to recommend it to City Council. Administrator Kerr suggested Mr. Murphy attend the City Council meeting to explain the origins and reasonings behind the ordinance. Mr. Murphy noted that many surrounding communities already have such an ordinance in place and the Isle of Palms is behind. Mr. Murphy will create a storyboard and share it with the Committee before going to Council.

MOTION: Ms. Marrs made a motion to recommend the updated lighting ordinance to City Council for consideration. Ms. Popson seconded the motion. The motion passed unanimously.

C. Water Quality

Ms. Lovins and Zoning Administrator Simms shared that they spoke with staff from Mt. Pleasant Waterworks about the water quality results. A lengthy discussion about additional testing and associated costs recommended by Mt. Pleasant Waterworks ensued. The Committee also discussed if the testing was necessary to launch an educational campaign about water quality and the myriad issues surrounding it such as septic concerns and use of harsh chemicals and fertilizers in lawn care.

Mr. Cicora and Ms. Marrs will research what surrounding communities have done about banning harsh chemicals such as glyphosate and return to the Committee.

Ms. Lovins shared an article about the federal lobbyist recently engaged by the City and the IOP Water & Sewer Commission. Administrator Kerr said the agreement with the lobbyist will be executed on May 1. He will keep the Committee updated on their work.

D. Climate Action

Administrator Kerr said there are five different operators currently working on the beach. He detailed the work of each contractor.

6. New Business

A. Discussion of Kiawah's Good Neighbor policy

Mr. Murphy referenced a brochure in the meeting packet that is distributed by Kiawah Island. He asked Committee members to begin thinking about the information they believe to be most important to share with visitors. Administrator Kerr said this item will be kept on the agenda.

B. Update - Community Enhancement Task Force recommendations

Administrator Kerr said that he and Zoning Administrator Simms continue their work to clarify the committee assignments for the numerous recommendations. He will share the current matrix with the Committee.

C. Update on glass recycling through Fisher Recycling

Administrator Kerr asked the Committee to consider if the glass recycling effort with Fisher Recycling is still necessary now that the County is recycling glass. Zoning Administrator Simms will research the County's efforts and bring information back to the Committee in May.

D. Update - solid waste grant for composting caddies

Zoning Administrator Simms is waiting to hear back about a grant to subsidize 250 additional food composting caddies.

7. Miscellaneous Business

The next meeting of the Environmental Advisory Committee is scheduled for Thursday, May 8, 2025 at 4pm.

8. Adjournment

Ms. Pringle made a motion to adjourn, and Ms. Popson seconded the motion. The meeting was adjourned at 5:48pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

Fireworks Update - Feb 13, 2025 EAC Meeting

Presented by Susan Hill Smith, Isle of Palms Cleanup Crew Cofounder

Bottom Line on How We Can Reduce Environmental Impact

Other available alternatives to July 4th fireworks shows don't seem viable at this time:

- **Drone shows** - in windy coastal environments currently appear to pose a greater risk for injuries and cancellations than firework shows - see further details from Folly Beach on page 2. Plus, drone shows are currently more expensive than fireworks when looking at costs for shows of the same length.
- **Laser shows** - evidently require a backdrop for the display than the ocean & empty sky cannot easily provide.
- **No-debris fireworks** - are much more expensive and apparently don't have the same range for viewing. They are typically used when people need to be close to the show displays (cruises & stadium events). Even though they burn up more completely, no-debris fireworks involve more plastic materials than the fireworks shells used by the City of Isle of Palms' fireworks contractor, Munnerlyn Pyrotechnics, according owner Brent Munnerlyn.

But there appears to be an easy opportunity that could significantly reduce the plastic debris and some smoke caused by the show on Isle of Palms, starting this summer.

- In addition to fireworks shells, the IOP's July 4th show include "cake barrages" - rapid fire sequences of smaller fireworks typically seen at lower levels.
- Most of the plastic debris and lower-level smoke generated from the IOP show comes from including a lot of cake barrages, according to Munnerlyn, who says IOP's former fire chief liked and requested them.
- Cake barrages are fun but not essential to a good show, and it's not unusual for a coastal community to go without them. Munnerlyn told me he agrees with removing them for environmental reasons and as a result of our discussion plans to remove them from other coastal shows that his company does.
- Other than cake barrages, Munnerlyn says the fireworks shells that his company uses are almost all biodegradable, with the exception of the "quick match" - a roughly 2-foot-long fuse that ignites the shell. For safety reasons, he said, that needs to be plastic, but most of the quick match burns up, so it generates only a small amount of debris.

There are other concerns related to fireworks that this does not address:

- Impact of noise and light on wildlife & pets
- Residue of fireworks/explosives left in the air, ocean and beach
- Cost of show - \$40,000 + staff overtime

- Stretching staff on what is already the busiest beach day/week of the year
- Late-night traffic gridlock, event management & public safety issues

However, removing fireworks without some kind of replacement could be a difficult/ divisive conversation for the community and is at risk of being shot down by City Council.

The only other alternative that I can think of would be in staging a July 4th event - maybe at the Rec - geared toward residents. This could be during the daytime & tied to the longstanding golf cart parade - or a small-scale fireworks display at night with no-debris fireworks (if that's even possible in that space). But making either of those switches would come with challenges, planning demands, etc. and might not be embraced by the community.

Also, a likely valid line of thinking is that by providing a professional fireworks display, less people are likely to set off fireworks on their own, which is illegal on the island but happens anyway, impacting neighbors and creating safety issues.

Details from the Folly Beach drone show

- I spoke directly with Kelly Travers, Folly Association of Businesses (FAB) event coordinator & the point person for the attempted New Year's Eve drone show.
- With their Town Council approval, FAB organizes and pays for Folly's fireworks shows on July 4th & Dec. 31.
- On behalf of FAB, Travers researched alternatives to fireworks, including laser shows, which she ruled out because it lacks the needed backdrop for projection.
- She got quotes from three drone companies and chose the middle quote.
- She invested time in assisting the selected company on the 15 slide designs - most of which had local meaning, for example, Morris Island Lighthouse.
- They did a "beautiful" test run of the drone show on Dec. 30 with no concerns.
- The next day, however, high winds were forecasted. While the contractor was certified to do shows in winds up to 30mph and the CEO told Travers they should be safe, she expanded the area restricted from viewing out of an abundance of caution.
- While not the same company, the Folly event came on the heels of an Orlando, Florida incident earlier in the month in which a boy required heart surgery after a drone injured him during a holiday show.
- Early reports say the winds on the ground were 18mph, but Travers suspects the wind sheer at the top of the display was much stronger. She noticed that the top of the lighthouse display was missing and said a few of the drones did fall.
- The show stopped early on when one of the viewers reported being brushed by a drone and had scrapes on his cheek. The drones used by the company were a little larger than a hand.

- The FAA is still investigating. FAB has not received a refund for the show.
- As a result of Folly's experience, Travers would not currently advise paying for a drone show in a coastal environment that's susceptible to high winds. She also noted that it can be hard to get insurance for drone shows. FAB will likely discuss the issue at its March meeting.

Isle of Palms Cleanup Crew Annual Report



Looking back at 2024

IOP Cleanup Crew Snapshot

IOP Cleanup Crew uses volunteer power to keep the coast clean, protect natural ecosystems and public health, document litter data, and help solve the pollution crisis. Since 2018, thousands of volunteers have joined the crew to collect more than 225,000 litter items, while documenting the data in the [Litter Journal](#), established by South Carolina Aquarium, which also assists us at our events. **Note:** We plan to create an official board and become an 501c3 nonprofit by spring of 2025.

Our Welcome Committee

Cofounder/leader **Susan Hill Smith**, **Howard Hogue** (Beach Santa), **Rebecca Stephenson**, **Colleen Lehrke**, **Paula Richnafsky** (South Carolina Federal Credit Union community representative), **Linda Rowe** (conservation programs manager for South Carolina Aquarium), and **Beth Timon** (aquarium volunteer).

Event Schedule

We have established a year-long rhythm of regular litter sweeps. Frequency correlates to increased beach traffic and warmer weather, which influences the amount of litter.

- October through February – second Monday of the month, 4:30-5:30 pm
- March to end of May – spring litter sweep series every other Monday, with a 5:30 pm special welcome that’s good for students and other new volunteers, with a litter sweep until 7 pm.
- Memorial Day week Wednesday to Labor Day – 2 litter sweeps a week: Mondays from 6-7 pm and our Wednesday Breakfast Club from 7-8 am
- In 2024, we partnered again with IOP Police on a July 5th morning litter sweep for three litter sweeps that holiday week.
- We occasionally support other groups, businesses and orgs with off-schedule litter sweeps.



Our Volunteers & Supporters

We involve volunteers from IOP & throughout the Lowcountry, as well as out-of-town visitors.

Our average attendance at our special spring series of sweeps was 90. That includes our April 22 Earth Day litter sweep, one of our highest ever attended events with 125+ volunteers, including City of IOP employees. In summer, our weekly Monday night litter sweeps have an average attendance of 37, and Wednesday morning Breakfast Club average was 12.

The City of Isle of Palms supports the “citizen scientists” of IOP Cleanup Crew by covering costs of T-shirts & magnets, which allow volunteers free City parking during events. Palmetto Pride and the aquarium have helped with supplies. IOP restaurants - Windjammer, Coconut Joe’s, Lawrence’s, Smugglers, The Boathouse, Acme, Sea Biscuit & Cafe Paname - offer discounts to volunteers after litter sweeps.

Special 2024 Litter Sweeps

- We held a “pop-up” Saturday litter sweep after mild impact from Hurricane Helene. With the OK of City staff, we intentionally targeted debris related to the severe erosion and destruction of docks, etc. at the southwest end of the island.
- In October 2024, we went on location for the first time to support Sullivan’s Island Elementary School’s PTA & Kaleidoscope with an after-school litter sweep with guests from North Charleston Elementary, which put together [this excellent video](#).



The Post and Courier

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UTILITIES

Energy bill stalemate may have repercussions

Could jeopardize other key SC legislation

BY TONY BORDOLINI
— even the seemingly slow pace of the legislative process in the South Carolina General Assembly could be disrupted by a stalemate over a controversial energy bill. The House and Senate have not yet agreed on a version of the bill, which would allow the state to purchase power from out-of-state sources. The bill is expected to be introduced in the House in the next few days.



SC gas pipeline operator seeking big rate hike, critics say that could impact power bills

BY TONY BORDOLINI
— a rate hike by the state's largest gas pipeline operator could have a ripple effect on other utility bills in the General Assembly.

ENVIRONMENT

One in a million

'Spreading sunshine' while caring for his community, Beach Santa collects milestone piece of litter



Howard Hogue, 78, reaches for a plastic bag to drop into his red bucket as he walks up and down Beach Boulevard and sweeps an inch of white sand. Hogue, who is known as "Beach Santa," has his 1 millionth piece of beach trash collected today.

HEALTH

OSHA: Worker deaths 'must end'

Dyers Shipyard's faces \$100K in fines

BY TONY BORDOLINI
— OSHA says that the number of worker deaths in the United States is too high and that the government must do more to protect workers.

OPINION

An audit that showed inappropriate spending with government procurement cards for the Charleston County probate judge's office raises a good argument for the county to revoke more of the cards.

See Page A7

STATE Medical marijuana Man arrested in hit-and-run
LOCAL Get the E-Paper at eppaper.postandcourier.com

Newsletters
Sign up for our newsletters to get the latest news and information delivered to your inbox.

Printed on recycled paper with soy-based inks.

Building up awareness through news coverage & social media

- We typically have at least 3-4 visits a year by TV news in addition to articles in the Moultrie News, Island Eye and now Island Vibe, but in 2024, saw a big bump in media attention.
- We worked with South Carolina Aquarium in April to stage a well publicized recognition event for Howard Hogue (Beach Santa) as he documented his millionth item in the Litter Journal. While he is a valuable member of the IOP Cleanup Crew Welcome Team, he does regular litter sweeps on IOP and across the Lowcountry on his own, and is far and away the biggest Litter Journal contributor.
- Howard received [1A centerpiece coverage in The Post and Courier](#) and added [kudos from the P&C's editorial board](#). All local TV news outlets have highlighted his achievements.
- A related [Post and Courier opinion column](#) by Cofounder Susan Hill Smith focused on the power of data collection.
- In spring, an interview by Live 5 TV anchor Raphael James with Susan highlighted styrofoam litter created by cheap boogie boards.

- We secured extra attention from local TV news outlets - [like this Channel 4 segment](#) - around the post-Fourth of July litter sweep that we typically do with Isle of Palms Police Department - helping to draw attention to the “dirtiest beach day of the year.”
- We are thankful to be featured on the City’s website and see our Facebook posts shared occasionally in the City’s social media.

Continuing efforts around cheap boogie boards



- In early 2024, Susan and IOP Environmental Advisory Board Chairwoman Sandy Brotherton successfully lobbied the IOP Harris Teeter to stop selling a common kind of cheap boogie boards that break apart easily with the potential to unleash hundreds to thousands of styrofoam beads into the environment.

- More recently, Susan has connected with the director of Isle of Palms County Park. She is talking to the all the county beach parks about eliminating this class of boards from the options they sell to park-goers.
- We are targeting a distinguishable kind of board - fabric cover on top, plastic mesh on bottom - crumbly old-school styrofoam inside. All boogie boards contain some kind of foam, but these low-quality boards appear to pose the most threat.
- Susan plans to reach out directly to wholesale distributors of beachgear, starting with one in Myrtle Beach that supplies stores throughout the Southeast, to see if they will eliminate the cheap boards from their offerings.
- We will also try to promote opportunities on IOP to rent boogie boards that are built to last.

Analysis of 2024 IOP Litter Data

Isle of Palms Cleanup Crew uses the South Carolina Aquarium’s Litter Journal (an online platform available to the public) to itemize and document the litter we collect, as do other individuals and groups. A large percentage of our data – and the Litter Journal data for IOP – comes from the Front Beach area, which along with the adjacent area for Charleston County Park attracts the most IOP visitors.

Litter Journal Totals & Trends for IOP

Smoking litter continues to decrease on streetscape

- The percentage of recorded beach litter tied to smoking declined from 34% in IOP Cleanup Crew’s first year (2018) to 21% in 2021 & 2022. This correlates with increased conversation/awareness around cigarette litter and IOP enacting a ban on smoking at the



beach at the start of 2020.

- From 2022 to 2023, the percentage of litter tied to smoking dropped again on the beach (21 to 16%) and on the streetscape, including parking lots (44 to 39%). This correlates

with the City installing more cigarette receptacles, including Surfrider’s eye-catching “Save Your Butt” canisters, with Environmental Advisory Committee support.

- During 2024, the City made more concerted efforts to empty canisters, and the percentage of litter tied to smoking on the streetscape, where smoking is still legal, dropped 5 points to 34%.
- While the percentage of beach litter tied to smoking stayed constant YOY at 16%, we anticipate a further drop in 2025 if IOP Beach Services Officers continue to issue warnings and tickets for smoking on the beach, as they began to do mid-summer 2024.
- Working more with Front Beach businesses to increase available receptacles on their properties and encourage proper litter disposal could help continue the downward trend on the streetscape. Sandy Brotherton worked on this previously for the EAC.
- Cigarette litter is still the #1 litter item documented for the streetscape. It dropped to #2 on the beach in 2023 and remained there for 2024.

IOP’s Litter Journal count dropped noticeably in 2024 with less “solo” sweeps by Beach Santa

For nearly a decade, Howard Hogue (Beach Santa) has devoted a significant amount of his time to independently collect litter on Isle of Palms for free, and in 2018, he began to document that with the Litter Journal. He continues this practice, but is steering more time to other parts of the Lowcountry, and early last year, he had a heart attack, which initially slowed him down.

While the total 2024 litter count for IOP in the Litter Journal showed a YOY drop of 7,826 items, an 11% dip, Howard’s IOP totals dropped by 9,566 as he did less than half the number of “solo” litter sweeps on IOP as he did the year before. The City of Isle of Palms should factor this into their efforts to increase paid litter collection in the Front Beach area.

A look at the relative volunteer level of effort

This snapshot looks at counts from volunteers in similar group efforts for comparison purposes and can indicate changes in the amount of litter over time. The 2022 to 2023 drop was likely influenced by the notable drops in the % of our litter count tied to smoking on both the beach and

the streetscape - declining smoking litter may mean declining litter overall, though there is little



change from 2023 to 2024.

- 2022: 60,487 debris items were removed by 1,382 group volunteers (43.7 debris/volunteer LOE)
- 2023: 48,786 debris items were removed by 1,339 group volunteers (36.4 debris/volunteer LOE)
- 2024: 51,786 debris items were removed by 1,409 group volunteers (36.7 debris/volunteer LOE)

We can't track this but know many groups and individuals collect litter on their own without recording in the Litter Journal. With growing awareness and initiatives that include the Fill A Bag bucket tree at Front Beach, untracked efforts have likely increased and influence the litter amounts our volunteers encounter.

IOP Litter Data Totals

61,933 litter items documented for Isle of Palms (IOP), according to total Litter Journal data for 2024. That's down 7,826 from 69,759 litter items in 2023, likely due to the dip in litter sweeps by Beach Santa.

6,900 litter items (11% of total) removed by Howard Hogue (aka Beach Santa) in 23 "solo" sweeps (2 Beach sweeps, 21 Roadside sweeps). That's less than half his litter sweeps (52) and his litter count (16,446) in 2023.

51,786 litter items (84%) removed by IOP Cleanup Crew & friends, including 4 SC Aquarium-led sweeps. In total: 41 group sweeps (9 private groups, 4 off-season monthly sweeps, 6 Spring sweeps, 11 Monday Night Summer sweeps, and 11 Summer Breakfast Club sweeps). That reflects 1,409 recorded instances of volunteering, most for 30-60 minutes.

46,497 items (75%) involve some type of plastic. That includes cigarette butts, which have plastic threads. All other material types were found in much lower quantities (Paper - 12%, 7,202; Metals - 4%, 2,452; Glass - 1%, 655; Other items [clothes, wood & construction debris, fireworks, etc.] at 8%, 4,927).

41,512 litter items removed from beach habitat. Of these items, **16% (6,467)** were some form of smoking debris (cigarette filters, cigar tips, eCig parts).

20,421 litter items removed from roadside, parking lots, and developed areas of the island. Of these items, **34% (6,902)** were smoking debris.

Beach Top 15 Littered Items (87% of all beach litter)	
Plastic Food Wrappers + Film	7009
Cigarettes + Filters	6070
Paper + Cardboard	4535
Plastic Caps + Lids	3345
Other Plastic	2359
Plastic Fragments (rigid)	2218
Clothing, Shoes + Fabric	1805
Styrofoam (other)	1706
Plastic Straws	1526
Plastic Straw Wrappers	1381
Other Items (please list)	1056
Plastic Toys	955
Fireworks	839
Plastic Cups, Plates, etc.	718
Plastic Bottles	670

Streetscape Top 15 Littered Items (93% of streetscape litter)	
Cigarettes + Filters	6642
Paper + Cardboard	2639
Plastic Food Wrappers + Film	2173
Plastic Straws	1702
Plastic Caps + Lids	1031
Other Plastic	752
Other Metals	669
Plastic Cups, Plates, etc.	565
Plastic Fragments (rigid)	528
Clothing, Shoes + Fabric	388
Plastic Straw Wrappers	362
Glass Bottles + Fragments	356
Beverage Cans (aluminum)	349
Plastic Bottles	299
Other Medical Supplies	211

Litter Journal Report

Input data and photos: <https://www.anecdata.org/projects/view/122>

Name(s): _____ Number of Participants: _____
 Location: _____ Habitat: _____ Date: _____ Duration: _____

When possible, include descriptions/brands!

Plastics

Bags – Non-Retail: _____
 Bags – Retail: _____
 Bottles: _____
 Caps/Lids: _____
 Food Wrappers/Film: _____

 Fragments (rigid): _____
 Straws/Stirrers: _____
 Straw Wrappers: _____
 Styrofoam (food/drink): _____

 Styrofoam (other): _____

 Toys: _____
 Cups/Plates (etc): _____
 Utensils: _____
 Other Plastics (list): _____

Smoking-related Items

Cigarettes/Filters: _____

 Cigars/Tips: _____
 Electronic Cigarette Parts: _____
 Lighters: _____
 Tobacco Packaging: _____

Balloons: _____

Medical Supplies/Personal Hygiene

Band-Aids/Gauze: _____ Condoms: _____
 Diapers: _____ Masks: _____
 Other (list): _____

Metals

Beverage Cans (aluminum): _____

 Food Cans (tin/steel): _____
 Other Metals (list): _____

Miscellaneous Items

Batteries: _____
 Clothing/Shoes/Fabric: _____
 Fireworks: _____
 Paper/Cardboard: _____

 Rubber (hard/foam): _____
 Other Items (list): _____

Dumping of Large Items

Appliances (list): _____
 Full Trash Bags: _____ Car Parts: _____
 Tires/Tire Pcs: _____
 Building Materials: _____

Fishing Gear

Fishing Line/Nets: _____ Rope: _____
 Other (hooks, lures, etc.): _____

Glass

Bottles/Fragments: _____
 Other (list): _____

Special IOP Tally

Sandbags: _____ Plastic sandbag threads _____
 Boogie boards (note if broken): _____



ACCOMMODATIONS TAX ADVISORY COMMITTEE

10:00am, Wednesday, April 9, 2025

1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. **Call to order**

Present: Rebecca Kovalich, Park Williams, Barb Bergwerf, Rod Turnage, Mike Boykin (via Zoom)

Absent: Chrissy Lorenz, Margaret Miller

Staff Present: Administrator Kerr, Director Hamilton

2. **Approval of previous meeting's minutes – March 12, 2025**

Ms. Bergwerf made a motion to approve the minutes of the March 12, 2025 meeting, and Mr. Turnage seconded the motion. The motion passed unanimously.

4. **Presentation of ATAX application**

Mary Alice Monroe Author's Event

Ms. Monroe shared that 50% of attendees who answered their survey stayed on the Isle of Palms during 2025's event. People from all over the country attended the event. The Committee thanked Ms. Monroe for her very thorough application.

5. **Financial Statements**

Director Hamilton said the City has received \$2.1 million in ATAX funds as of March 31, 2025. ATAX revenues are pacing higher than last year. Expenses for the first 9 months of FY25 are just over \$1 million of a budget of \$4 million.

6. **Old Business -- none**

7. **New Business**

A. **Consideration of FY26 Budget for State Accommodations Tax Funds**

Director Hamilton shared changes made to the FY26 ATAX budget which include an increase in the sponsorship funds from \$50,000 to \$75,000 and the deferral of funds for the Waterway Boulevard project to FY26.

Discussion ensued about beautification projects around the island. Administrator Kerr said that sidewalk improvements are funded by CTC funds and recent beach access path improvements were funded by Greenbelt funds and State budget allocations. Administrator Kerr said the

Committee could identify specific needs, investigate costs, and present such projects for the FY27 budget. Ms. Bergwerf suggested allocating more funds to the City's landscape contractor to do additional work. Administrator Kerr suggested engaging a landscape designer to create designs. Ms. Kovalich suggested speaking with Robert Chestnut who lives on Palm Boulevard and is known for his beautification efforts.

B. Consideration of the FY26 budget from the Charleston Visitor's Bureau

Catherine Dority, Lori Smith, Chris Campbell, and Ami Calhoun of the Charleston Visitor's Bureau shared the myriad plans they have to promote the Isle of Palms in FY26. They will incorporate a year-round approach with a focus on the off-season, promoting the Isle of Palms as a family-friendly place to visit.

They detailed how they have and will continue to highlight the Isle of Palms in their holiday campaigns, digital streaming campaigns, and through VRBO. They will be able to share a more detailed look at the success of FY25's campaigns later this year. They will continue to work on the walkability study, the IOP Thrives initiative (the Community Enrichment Task Force recommendations), and with an outside agency on building an IOP brand.

Ms. Calhoun discussed details about the group sales business and the IOP-specific efforts they have made to attract groups to the island. Mr. Campbell spoke about the CVB's continued collaboration with the City on the shared staff person as well as examples of earned media.

Their FY26 budget covers 5 TERC-approved categories: advertising and marketing, marketing support, group sales, media efforts, and visitor services. Ms. Smith explained that the CVB is still early in its budget process. There was a brief conversation about the CVB's efforts to promote the island for the off-season.

Ms. Kovalich asked what could be done to make the island more of a draw in the off season. Ms. Smith said "If you create it, we will sell it."

Mr. Campbell said the effects of recent changes to Federal policy have not made an impact on travel as of yet. They are tracking it weekly. Occupancy rates are on par with this same time last year.

C. FY25 Budget overages

MOTION: Ms. Bergwerf made a motion to approve the budget overage of \$1 for the debt service on the Fire Department ladder truck and the \$682 overage for the Police Department drone. Mr. Turnage seconded the motion. The motion passed unanimously.

8. Miscellaneous Business

The next meeting of the ATAX Committee will be Wednesday, May 14, 2025 at 10am. The Committee will need to vote on the City proposed FY26 ATAX budget and the CVB's proposed FY26 ATAX budget.

9. **Adjournment**

Ms. Bergwerf made a motion to adjourn, and Mr. Turnage seconded the motion. The meeting was adjourned at 11:21am.

Respectfully submitted,

Nicole DeNeane
City Clerk

CITY OF ISLE OF PALMS

South Carolina



MEMORANDUM

TO: Public Services & Facilities Committee

FROM: Douglas Kerr, City Administrator 

RE: pickleball court lighting

DATE: March 28, 2025

Attached is a quote to provide lights for the pickleball courts from MUSCO lighting in the amount of \$60,650. This expenditure is being requested to be made without competitive procurement based on there only being one qualified source which is compatible with existing equipment as described in Section 1-10-4(b)(4) of the City's code.

All of the Recreation Center's outdoor lighting is MUSCO branded, including the existing control panels and a 24/7 monitoring system. The existing lights were installed in 2012 and 2016 and both times they were considered sole source expenditures based on the monitoring capability and the warranty duration, which is still applicable to this purchase (see attached memo and agenda).

Date: 8/13/2024

Project: Isle of Palms Pickleball
Isle of Palms, SC
Musco Project Number: 232779

Quotation Price – Materials Delivered to Job Site and Installation

Lighting

(2) Pickleball Courts -..... \$ 60,650.00

Sales tax included

Bonding is not included.

Quote is confidential. Pricing and lead times are effective for 30 days only.

Light-Structure System™ with Total Light Control – TLC for LED™ technology

Guaranteed Lighting Performance

- Guaranteed light levels of 30 footcandles and uniformity of 2.5:1.0

System Description

- Factory aimed and assembled luminaries
- Galvanized steel poles
- Pre-cast concrete bases with integrated lightning grounding
- Pole length factory assembled wire harnesses
- Factory wired and tested remote electrical component enclosures
- UL listed assemblies
- Enhanced corrosion protection

Control Systems and Services

- Lighting contactor cabinet to provide onsite on/off control
- Player-activated pushbutton control system with strobe to provide timed on/off control
- Control-Link® control and monitoring system to provide remote on/off and dimming (high/medium/low) control and performance monitoring with 24/7 customer support

Operation and Warranty Services

- Product assurance and warranty program that covers materials and onsite labor, eliminating 100% of your maintenance costs for 25 years
- Support from Musco’s Lighting Services Team – over 170 Team members dedicated to operating and maintaining your lighting system – plus a network of 1800+ contractors

Musco Scope

- Provide design and layout for lighting system
- Test and final aim equipment

Installation Services Provided

[See attached scope of work]

Customer Responsibilities:

1. Complete access to the site for construction utilizing standard 2-wheel drive rubber tire equipment.
2. Locate existing underground utilities not covered by your local utilities. (i.e. water lines, electrical lines, irrigation systems, and sprinkler heads). Musco or Subcontractor will not be responsible for repairs to unmarked utilities.
3. Locate and mark field reference points per Musco supplied layout. (i.e. home plate, center of FB field)
4. Pay for extra costs associated with foundation excavation in non-standard soils (rock, caliche, high water table, collapsing holes, etc.) or soils not defined in geo-technical report. Standard soils are defined as soils that can be excavated using standard earth auguring equipment.
5. Pay any power company fees and requirements.



6. Pay all permitting fees and obtain the required electrical permitting.
7. Provide area on site for disposal of spoils from foundation excavation.
8. Provide area on site for dumpsters.
9. Provide sealed Electrical Plans. (If required)

Musco Responsibilities:

1. Provide required foundations, poles, electrical enclosures, luminaires, wire harnesses, and control cabinets.
2. Provide layout of pole locations and aiming diagram.
3. Provide Contract Management as required.
4. Provide stamped foundation designs based on soils that meet or exceed those of a Class 5 material as defined by 2018 IBC Table 1806.2.
5. Assist our installing subcontractor and ensure our responsibilities are satisfied.

Subcontractor Responsibilities

General:

1. Obtain any required permitting.
2. Contact 811 for locating underground public utilities and then confirm they have been clearly marked.
3. Contact the facility owner/manager to confirm the existing private underground utilities and irrigation systems have been located and are clearly marked to avoid damage from construction equipment. Notify owner and repair damage to marked utilities. Notify owner and Musco regarding damage which occurred to unmarked utilities.
4. Provide labor, equipment, and materials to off load equipment at jobsite per scheduled delivery.
5. Provide storage containers for material, (including electrical components enclosures), as needed.
6. Provide necessary waste disposal and daily cleanup.
7. Provide adequate security to protect Musco delivered products from theft, vandalism or damage during the installation.
8. Keep all heavy equipment off playing fields when possible. Repair damage to grounds which exceeds that which would be expected. Indentations caused by heavy equipment traveling over dry ground would be an example of expected damage. Ruts and sod damage caused by equipment traveling over wet grounds would be an example of damage requiring repair.
9. Provide startup and aiming as required to provide complete and operating sports lighting system.
10. Installation to commence upon delivery and proceed without interruption until complete. Notify Musco immediately of any breaks in schedule or delays.

Foundations, Poles, and Luminaires:

1. Mark and confirm pole locations per the aiming diagram provided. If there are any issues, immediately notify your Musco Project Manager.
2. Provide labor, materials, and equipment to install 2 LSS foundations as specified on Layout and per the stamped foundation drawings, if applicable.
3. Remove spoils and dispose of off site.
4. Provide labor, materials, and equipment to assemble Musco TLC-LED luminaires, electrical component enclosures, poles, and pole harnesses.
5. Provide labor, equipment, and materials to erect 2 dressed LSS Poles and aim utilizing the pole alignment beam.

Electrical:

1. Provide labor, materials, and equipment to install new electrical service panels as required.
2. Provide labor, materials, and equipment to install all underground conduit, wiring, pull boxes etc. and terminate wiring as required.
3. Provide as-built drawings on completion of installation, **(if required)**.

Quote

Control-Link Control and Monitoring:

1. Provide labor, equipment, and materials to install 1 Musco control and monitoring cabinet and terminate all necessary wiring.
2. Provide a dedicated 120 V 20 A controls circuit or a step-down transformer for 120 V control circuit if not available.
3. Check all zones to make sure they work in both auto and manual mode.
4. Commission Control-Link® by contacting Control-Link Central™ at 877-347-3319.

Responsibilities of Buyer

- Confirm pole or luminaire locations, supply voltage and phase required for lighting system prior to production
- Provide electrical design and materials for electrical distribution system
- Provide labor and equipment for installation of electrical distribution system
- Buyer is responsible for getting electrical power to the site, coordination with the utility, and any power company fees

Payment Terms

Final payment terms are subject to approval by Musco credit department. Final payment shall not be withheld by Buyer on account of delays beyond the control of Musco.

Delivery Timing

8 - 12 weeks for delivery of materials to the job site from the time of order, submittal approval, and confirmation of order details including voltage, phase, and pole/luminaire locations.

Notes

Quote is based on following conditions:

- Shipment of entire project together to one location.
- Voltage and phase system requirements to be confirmed.
- Structural code and wind speed = 2018 IBC, 150 mi/h, Exposure C, Importance Factor 1.0.
- Due to the built-in custom light control per luminaire, pole or luminaire locations need to be confirmed prior to production. Changes to pole or luminaire locations after the product is sent to production could result in additional charges.
- Standard soil conditions – rock, bottomless, wet, or unsuitable soil may require additional engineering, special installation methods and additional cost.

Thank you for considering Musco for your lighting needs. Please contact me with any questions or if you need additional details.

Brian Hartman
Sales Representative
Musco Sports Lighting, LLC
Phone: 803.904.0302
E-mail: brian.hartman@musco.com

ORDINANCE 2025-04

AN ORDINANCE AMENDING TITLE 7, LICENSING AND REGULATION, CHAPTER I, BUSINESS LICENSE, APPENDIX A, BUSINESS LICENSE RATE SCHEDULE OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES TO INCREASE THE BASE RATE AND RATE PER \$1,000 OF INCOME BY 15% FOR ALL BUSINESS LICENSES.

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

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

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

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

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

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

PASSED, APPROVED AND ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ISLE OF PALMS ON THIS ____ DAY OF _____, 2025.

Phillip Pounds, Mayor

Nicole DeNeane, City Clerk

First Reading: _____

Public Hearing: _____

Second Reading: _____

Ratification: _____

ORDINANCE 2025-04

AN ORDINANCE AMENDING TITLE 7, LICENSING AND REGULATION, CHAPTER 1, BUSINESS LICENSE, APPENDIX A, BUSINESS LICENSE RATE SCHEDULE OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES TO INCREASE THE BASE RATE AND RATE PER \$1,000 OF INCOME FOR ALL BUSINESS LICENSES.

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

SECTION 1. That Title 7, Chapter 1, Appendix A is hereby amended to replace the base rate and rate per \$1,000 of income as follows:

Rate Class	Income: 0—\$2,000.00 Base Rate	Income Over \$2,000.00 Rate per \$1,000.00 or Fraction Thereof
1	\$80.00	\$2.30
2	\$90.00	\$2.40
3	\$95.00	\$2.50
4	\$100.00	\$2.60
5	\$105.00	\$2.70
6	\$110.00	\$2.80
7	\$115.00	\$2.90
8	See individual businesses in Class 8 listed below.	
9	See individual businesses in Class 9 listed below.	

NON-RESIDENT RATES

Unless otherwise specifically provided, all taxes and rates shall be doubled for nonresidents and itinerants having no fixed principal place of business within the City.

CLASS 8 RATES

8.1 NAICS 230000—Contractors, Construction, All Types: [Non-resident rates apply].

Resident rates, for contractors having a permanent place of business within the City:

Minimum on first \$2,000.00: \$130.00 PLUS

Each additional \$1,000.00: \$2.70

CLASS 9 RATES

9.41 & 9.42 NAICS 454390—Peddlers, Solicitors, Canvassers, Door-To-Door Sales.

Direct retail sales of merchandise. [Non-resident rates apply]

9.41 Regular activities [more than two (2) sale periods of more than three (3) days each per year]

Minimum on first \$2,000.00: \$130.00 PLUS

Per \$1,000.00, or fraction, over \$2,000: \$2.70

9.42 Seasonal activities [not more than two (2) sale periods of not more than three (3) days each year, separate license required for each sale period]

Minimum on first \$2,000.00: \$20.00 PLUS

Per \$1,000.00, or fraction, over \$2,000.00: \$2.70

Applicants for a license to sell on private property must provide written authorization from the property owner to use the intended location.

NAICS 5311 Lessors of Residential Housing Units—Less than Ninety (90) Days

(Non-resident rates do not apply):

Minimum on first \$2,000.00: \$520.00 PLUS

Per \$1,000.00, or fraction, over \$2,000.00: \$5.30

SECTION 2. If, for any reason, any sentence, clause or provision of this ordinance shall be declared invalid, such shall not affect the remaining portions thereof.

SECTION 3. This ordinance shall become effective for any licenses that are valid after May 1, 2026.

PASSED, APPROVED AND ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ISLE OF PALMS ON THIS _____ DAY OF _____, 2025.

Phillip Pounds, Mayor

Nicole DeNeane, City Clerk

First Reading: _____

Public Hearing: _____

Second Reading: _____

Ratification: _____



City of Isle of Palms, South Carolina

**RESOLUTION
2025-06**

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

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

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

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

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

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

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, ON THE 22th DAY OF April 2025.

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

DRAFT 4

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City of Isle of Palms
FY26 BUDGET DRAFT 4
SUMMARY OF KEY BUDGET INITIATIVES

BUDGET INITIATIVES INCLUDED		HOW IS IT FUNDED?
1	\$100,000 remaining portion of FEMA Flood Mitigation project on Forest Trail	Fully funded by grant funds.
2	\$50,000 City Hall adding office space in upstairs conference room	3-6
3	\$195,000 for Police Department SUVs and Pickup Truck	7
4	\$300,000 Fire Department Rescue Boat (based on grant approval)	8-9
5	\$320,000 for Public Works rear loader	10-14
6	\$68,000 Public Works Department Flatbed Dump Truck	Hospitality Tax Fund
7	\$131,000 Public Works Department Dominion Energy Electric underground lines	Municipal Accommodations Tax
8	\$100,000 to add 96 Gallon new carts for residents for transitioning to side loaders	15-23
9	\$4,148,668 for total drainage projects identified by the Comprehensive Drainage Plan including: General drainage contingency \$100,000 Palm Blvd. between 38th and 41st drainage project \$1,850,000 Repeat drainage/ditch maintenance \$198,668 Waterway Bld multi-use path elevation \$2,000,000	24-25
10	\$190,000 Recreation Department reconstruct 2 Tennis Courts	26-27
11	\$95,000 New benches for Front Beach & repair sidewalks on Ocean Blvd between 10th and 14th	28-29
12	\$285,000 Dunes walkovers and Mobi mats	30-31
13	\$300,000 Beach Maintenance carryover of Design & permitting related to next large scale off-shore project	32
14	\$20,000 Carryover of USACE Breach Inlet Project	33
15	\$150,000 Groin permitting	33
16	\$100,000 Ongoing semi-annual monitoring of shoreline	34-25
17	\$150,000 resurface City's portion of Marina's parking lot	34
18	\$150,000 for public green space around public dock at Isle of Palms Marina.	35-36
19	\$1,500,000 for Marina Dredging	Funded by State Budget Allocation of \$1.5M
20	\$65,000 New Beach Resiliency Officer-hire new full time employee tasked with overseeing resilience efforts including beach management. Recommendation from Beach Preservation Ad Hoc Committee	General Fund
21	\$2,653,785 transferred into the General Fund from the Tourism Funds	Incls transfers in from Tourism funds for BSOs and Marina Parking Attendant (\$60k), 7 Police Officers (\$773.2k), Victims Advocate (\$3k), Police summer OT (\$20k), 8 Firefighters and 50% of Fire Inspector (\$893.3k), 3 Paramedics (\$331.2k), 50% of Public Wks fuel (\$45k) & temps (\$124k), Front Beach restroom attendant (\$30k) and Public Relations/Media Coordinator (\$41.5k from CVB 30% Funds) 2 CDL Drivers (\$174K) , 1 Code Enforcement Officer (\$80k) and STR Coordinator (\$78k)
22	\$2,069,887 transferred from the General Fund in the Capital Projects Fund	For current and future capital projects

NOTE: [City Council Approval of FY26 Budget](#)
The City Council is currently approving the budget for Fiscal Year 2026 (FY26). This means that the detailed financial plan for FY26, including all expected revenues and expenditures, has been thoroughly reviewed and officially ratified by the council.

Future Budget Projections

It's important to note that any budget projections beyond FY26 are not yet approved. These projections serve as placeholders, providing a preliminary outlook on future financial planning. They are subject to change and will require formal approval in subsequent council meetings.

**City of Isle of Palms
Summary of FY26 Budget**

	General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds (incls Disaster Recovery)	Marina Fund <i>Illustrative Only</i> NOTE 1	Total Fund Balance & Net Position
REVENUES									
PROPERTY & LOCAL OPT TAXES	6,800,588								6,800,588
LICENSES & PERMITS	6,966,777								6,966,777
TOURISM REVENUES	187,945		2,320,958	1,404,859	3,404,426	1,687,408			9,005,596
ALL OTHER REVENUES	2,534,501	3,780,290	242,598	60,764	166,348	280,824	423,623	2,434,724	9,923,671
TOTAL REVENUES	16,489,811	3,780,290	2,563,556	1,465,623	3,570,774	1,968,232	423,623	2,434,724	32,696,632
EXPENSES									
PERSONNEL EXPENSES	12,133,901	-	-	-	-	-	-	-	12,133,901
OPERATING EXPENSES	3,961,435	689,919	381,100	538,800	1,426,252	645,000	319,393	1,955,560	9,917,459
CAPITAL EXPENSES	100,000	388,667	458,000	409,667	478,667	285,000	60,000	300,000	2,480,001
DRAINAGE EXPENSES	-	3,430,000	198,668	-	520,000	-	-	-	4,148,668
DEBT SERVICE EXPENSES	890,648	-	166,170	217,948	91,914	-	-	333,152	1,699,833
TOTAL EXPENSES	17,085,984	4,508,586	1,203,938	1,166,415	2,516,833	930,000	379,393	2,588,712	30,379,862
NET TRANSFERS	596,172	2,069,887	(1,104,821)	(600,321)	(1,460,781)	-	-	499,864	-
INCR/(DECR) IN FUND BALANCE	(0)	1,341,591	254,796	(301,113)	(406,840)	1,038,232	44,229	345,876	2,316,771
		NOTE 2	NOTE 3	NOTE 4	NOTE 5			NOTE 1	
FY26 PROJECTED BEG FUND BAL	6,011,087	13,335,714	5,003,810	1,935,255	5,384,278	10,414,756	3,671,049	3,954,253	49,710,201
FY26 PROJECTED END FUND BAL	6,011,087	14,677,305	5,258,606	1,634,141	4,977,438	11,452,988	3,715,278	4,300,129	52,026,971

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

NOTE 2: The Capital Projects Fund expenses relate to funding drainage improvement on Palm Blvd between 38th and 41st (\$1,850M) and Waterway Blvd multi-use path (\$1,480M). Assumes funding from SC State Budget allocation of (\$1M) grant awarded in FY24 - 50% to each project, (\$1.250M) SC State Budget allocation grant awarded FY25 to Palm Blvd, and reimbursable FEMA grant of (\$980K) to Waterway. This leaves \$100,000 not cover by grant in the Capital Fund. Additionally the Capital Fund has been increased to cover the operational cost for the Marina Public Dock.

NOTE 3: The Municipal Accommodations Tax Fund Balance expenses are related to Dominion Energy electric underground lines (\$131k), Marina -Pubic Greenspace (\$50K), Parking lot (\$75K), FD Rescue Boat (\$100K) and transfers to General Fund.

NOTE 4: The decrease in the Hospitality Tax Fund Balance relates primarily to funding PW rear loader (\$106,667), FD Rescue Boat (\$100K) and transfers to General Fund.

NOTE 5: The decrease in the State Accommodations Tax Fund Balance relates to cost for Waterway Blvd Multi-Use Path Elevation (\$520K). Also funding PW rear loader (\$106,667), FD Rescue Boat (\$100K) and transfers to General Fund.

RECONCILIATION TO DRAFT #1:	6,930,102	14,431,177	4,116,471	972,215	3,794,954	10,200,738	3,454,511	4,196,485	48,096,652
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CHANGES TO REVENUES:

Fund balance formula error	298,831	694,941	777,066	606,600	738,950		256,766	(1,033,760)	2,339,394
Change FY25 forecast to update grant revenue for remaining balance of Marina public dock and playground equipment covered by ARPA. And portion of FEMA flood mitigation for Forest Trails		95,600			275,000				370,600

**City of Isle of Palms
Summary of FY26 Budget**

	General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds (incls Disaster Recovery)	Marina Fund Illustrative Only NOTE 1	Total Fund Balance & Net Position
Moved \$1.1M Airbnb forecasted settlement to Beach Preservation Fund	(1,100,000)					1,100,000			0
Moved grant revenue for Waterway Blvd from State A-Tax to Capital Fund to simplify grant allocation and added \$100K for Forest Trail Flood Mitigation grant		599,800			(499,800)				100,000
Changed County Accommodations Tax to 98%			21,058						21,058
TOTAL CHANGES TO REVENUES:	(801,169)	1,390,341	798,124	606,600	514,150	1,100,000	256,766	(1,033,760)	2,831,052

CHANGES TO EXPENDITURES - (Increase)/Decrease:

Updated Debt Service	1,555								1,555
Public Works Rear Loader -Cash Purchase moved from debt service		(106,667)		(106,667)	(106,666)				(320,000)
Adjusted Beach Resiliency Manager and Deputy Administrator Salaries	46,815								46,815
Moved Public Marina dock insurance from General Fund to Capital Fund	81,600						(50,000)		31,600
Deferred high water vehicle and equipment to FY27			131,667	131,667	131,666				395,000
Removed Public Works debt service for rear loader				70,327					70,327
Increased State A-Tax sponsorship from \$50K to \$75K per request from A-Tax Committee					(25,000)				(25,000)
Moved Waterway Blvd drainage expense covered by grant funds from State-A to Capital Funds		(500,000)							(500,000)
Added new Public Marina Dock department to cover Public Marina Dock cost		(60,700)							(60,700)
Changed FY25 forecast to include new Public Marina Dock department to cover Public Marina Dock cost		(908,800)							(908,800)
Change FY25 forecast to remove or transfer cost: Rescue Boat, Waterway Blvd, Playground Equipment		(375,666)	224,334	100,000	794,334				743,002
Changed FY25 forecast to remove Marina resurface and greenway which is included in FY26 budget.			125,000						125,000
Updated FY25 forecast for drainage to include \$600K for Waterway Blvd expense not covered by grant revenue in FY25 and annual provisions for drainage contingency.		(150,000)							(150,000)

CHANGES TO TRANSFERS:

Changes in transfers from General Fund to Capital Fund	(129,970)	129,970							0
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TOTAL CHANGES TO EXPENDITURES AND TRANSFERS - (Increase)/Decrease:

	0	(1,971,863)	481,001	195,327	794,334	0	0	(50,000)	(551,201)
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DRAFT #2 ENDING FUND BAL	6,128,933	13,849,655	5,395,596	1,774,142	5,103,438	11,300,738	3,711,277	3,112,725	50,376,503
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RECONCILE FY26 BUDGET DRAFT #2 TO DRAFT #3:

City of Isle of Palms
Summary of FY26 Budget

General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds (incls Disaster Recovery)	Marina Fund <i>Illustrative Only</i> NOTE 1	Total Fund Balance & Net Position
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CHANGES TO REVENUES:

Increased FY26 business license revenue based on rate increase and changed from 94% to 95% of FY25 forecast	409,496							409,496
Increased FY26 building permit fees revenue based on rate increase	85,000							85,000
Increased FY26 short term rental revenue based on rate increase	280,000							280,000
Decreased FY26 parking lot revenue based on PCI projections at 66% to the City	(100,649)							(100,649)
Decreased FY 26 parking meter revenue FY25 forecast based on PCI projections at 66% to the City	(98,133)							(98,133)
Increased parking meter and lot revenue FY25 forecast.	5,919							5,919
Increased FY26 court generated revenue for parking citations based on PCI projections at 100% to the City	219,936							219,936
Increased court generated revenue FY 25 forecast for parking citations based on PCI projections at 100% to the City	77,564							77,564
Increased Marina variable income for additional rent payments comparable to FY25 collections							278,605	278,605
TOTAL CHANGES TO REVENUES:	879,133	0	0	0	0	0	278,605	1,157,738

CHANGES TO EXPENDITURES - (Increase)/Decrease:

Increased signs budget to current spending due to wear and tear and add emergency beach access signage replacement.			(7,000)					(7,000)
Increased to add back fire department rescue boat purchase depends on grant approval			(100,000)	(100,000)	(100,000)			(300,000)
Increased FY25 forecast to upfit Battalion Chief 1006 and Squad 1001 trucks				(40,000.00)				(40,000)
Increased Beach Preservation dune vegetation match from \$25K to \$75K						(50,000)		(50,000)
Adjusted Beach Preservation professional services to added groin permitting (\$150,000), reduced USACE coordination from \$225,000 to \$20,000 net \$205,000, removed Inlet Management \$350,000, increased nourishment permitting from \$91,250 to \$300,000 net (\$208,750) and changed beach monitoring from \$106,000 to \$100,000 net \$6,000						202,250		202,250
Changed FY25 forecast to move new Public Marina Dock from Marina to Capital Fund (Capital Fund was decreased							908,800	908,800
Increase 4th of July expense based on contract					(6,000)			(6,000)
Increased FY25 forecast to Recreation Fund for pickle ball court lights						(36,000)		(36,000)
Changed FY26 budget allocation to reconstruct tennis courts			(20,000)	(20,000)		40,000		0

**City of Isle of Palms
Summary of FY26 Budget**

General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds (incls Disaster Recovery)	Marina Fund <i>Illustrative Only</i> NOTE 1	Total Fund Balance & Net Position
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CHANGES TO TRANSFERS:

Changes in transfers from General Fund to Capital Fund	(795,650)	795,650						0	
TOTAL CHANGES TO EXPENDITURES AND TRANSFERS - (Increase)/Decrease:	(795,650)	795,650	(127,000)	(140,000)	(126,000)	152,250	4,000	908,800	672,050
NET CHANGE TO DRAFT # 3	83,483	795,650	(127,000)	(140,000)	(126,000)	152,250	4,000	1,187,405	1,829,788
DRAFT #3 ENDING FUND BAL	6,212,416	14,645,305	5,268,596	1,634,142	4,977,438	11,452,988	3,715,277	4,300,130 #	52,206,291

RECONCILE FY26 BUDGET DRAFT #3 TO DRAFT #4:

INCREASED (DECREASED) FY26 REVENUE FORECAST

CHANGES TO REVENUES:

Decreased parking meter and lot revenue FY25 forecast.	(201,329)								(201,329)
50% Grant revenue from IOP Water & Sewer Federal Lobbyist	48,000								48,000
TOTAL CHANGES TO REVENUES:	(153,329)	0	0	0	0	0	0	0	(153,329)

CHANGES TO EXPENDITURES - (Increase)/Decrease:

Rentalscape STR compliance software FY25 forecast. Originally budgeted in GF and Muni. GF forecast was zeroed in Draft 1 and all forecasted in Muni for SBITA entry.			(3,275)						(3,275)
Rentalscape STR compliance software FY26 budget			(6,715)						(6,715)
Updated Federal Lobbyist expense per contract	(16,000)								(16,000)

CHANGES TO TRANSFERS:

(Increase)/Decrease Transfer Out to Capital Projects Fund									
Change to Federal Lobbyist revenue and expense	(32,000)	32,000							0
TOTAL CHANGES TO EXPENDITURES AND TRANSFERS - (Increase)/Decrease:	(48,000)	32,000	(9,990)	0	0	0	0 #	0	(25,990)
DRAFT #4 ENDING FUND BAL	6,011,087	14,677,305	5,258,606	1,634,142	4,977,438	11,452,988	3,715,277	4,300,130 #	52,026,972

	A	B	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 4	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS															
2	Fund Number	Description	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
5	10 GENERAL FUND	REVENUES	12,877,957	14,963,737	15,730,001	15,874,685	14,827,349	3,932,502	16,062,705	15,933,438	1,106,089	16,489,811	1,662,463	16,577,952	16,771,945	16,956,169	17,155,394
6		EXPENDITURES	11,126,105	12,019,226	14,088,704	14,655,449	16,039,474	7,608,981	15,072,405	15,946,319	(93,155)	17,085,984	1,046,509	17,359,450	17,841,203	17,959,097	18,606,319
7		NET INCOME/(LOSS)	1,751,852	2,944,511	1,641,296	1,219,236	(1,212,126)	(3,676,480)	990,301	(12,881)	1,199,244	(596,172)	615,953	(781,498)	(1,069,258)	(1,002,929)	(1,450,924)
8		TRANSFERS IN	873,002	1,031,462	1,242,166	1,488,628	2,451,740	884,171	2,355,106	2,451,740	-	2,666,059	214,319	1,902,387	1,968,166	2,521,891	2,874,961
9		TRANSFERS OUT	(2,380,577)	(3,624,164)	(2,574,397)	(2,448,944)	(1,239,614)	-	(2,448,944)	(1,239,614)	-	(2,069,887)	(830,273)	(1,120,889)	(898,908)	(1,518,962)	(1,424,037)
10		NET	244,276	351,809	309,066	258,921	0	(2,792,309)	896,463	1,199,245	1,199,244	(0)	(1)	0	(0)	0	(0)
11																	
12	20 CAPITAL PROJECTS FUND	REVENUES	3,627,879	1,593,848	471,648	866,858	2,660,213	778,499	1,245,113	2,439,112	(221,101)	3,780,290	1,120,076	2,740,289	1,740,289	240,289	240,289
13		EXPENDITURES	3,216,432	2,418,562	1,555,244	2,288,258	2,619,030	877,957	2,167,342	3,978,550	1,359,520	4,508,586	1,889,556	2,755,571	2,071,071	1,275,321	1,481,071
14		NET INCOME/(LOSS)	411,447	(824,715)	(1,083,596)	(1,421,400)	41,183	(99,458)	(922,229)	(1,539,438)	(1,580,621)	(728,296)	(769,479)	(15,282)	(330,782)	(1,035,032)	(1,240,782)
15		TRANSFERS IN	2,380,577	3,444,164	2,471,375	2,116,341	1,239,614	-	2,116,341	1,239,614	-	2,069,887	830,273	1,120,889	898,908	1,518,962	1,424,037
16		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	(3,000,000)	-	-	-
17		NET	2,792,024	2,619,449	1,387,779	694,941	1,280,797	(99,458)	1,194,112	(299,824)	(1,580,621)	1,341,591	60,794	(1,894,393)	568,126	483,930	183,255
18																	
19	30 MUNICIPAL ACCOM TAX FUND	REVENUES	1,828,527	2,554,894	2,755,351	2,623,641	2,455,590	1,383,678	2,790,651	2,612,792	157,202	2,563,556	107,966	2,502,199	2,549,546	2,597,841	2,647,101
20		EXPENDITURES	1,235,292	1,233,953	970,372	1,017,142	1,303,127	393,190	741,344	1,081,925	(221,202)	1,203,938	(99,189)	1,768,089	1,500,121	1,266,692	1,349,035
21		NET INCOME/(LOSS)	593,235	1,320,941	1,784,979	1,606,499	1,152,463	990,488	2,049,306	1,530,867	378,404	1,359,617	207,155	734,110	1,049,425	1,331,148	1,298,066
22		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23		TRANSFERS OUT	(281,700)	(432,954)	(583,050)	(829,433)	(1,114,195)	(856,195)	(1,685,628)	(989,195)	125,000	(1,104,821)	9,374	(3,498,375)	(858,602)	(1,067,966)	(1,201,463)
24		NET	311,535	887,987	1,201,929	777,066	38,268	134,293	363,678	541,672	503,404	254,796	216,528	(2,764,265)	190,823	263,182	96,603
25																	
26	35 HOSPITALITY TAX FUND	REVENUES	732,447	1,582,875	1,411,167	1,592,028	1,395,952	724,562	1,586,443	1,554,754	158,802	1,465,623	69,671	1,486,199	1,514,858	1,544,091	1,573,908
27		EXPENDITURES	752,096	965,312	953,445	966,620	976,737	638,868	987,506	1,137,108	160,370	1,166,415	189,678	970,053	814,153	643,602	703,753
28		NET INCOME/(LOSS)	(19,649)	617,563	457,722	625,407	419,215	85,694	598,937	417,647	(1,568)	299,208	(120,007)	516,146	700,705	900,489	870,155
29		TRANSFERS IN	-	-	-	258,921	-	258,921	-	-	-	-	-	-	-	-	-
30		TRANSFERS OUT	(218,549)	(244,456)	(266,214)	(277,728)	(528,642)	-	(277,728)	(528,642)	-	(600,321)	(71,679)	(932,231)	(367,397)	(455,572)	(510,240)
31		NET	(238,198)	373,107	191,508	606,600	(109,428)	85,694	580,130	(110,996)	(1,568)	(301,113)	(191,686)	(416,085)	333,308	444,917	359,915
32																	
33	40 FIRE DEPT 1% FUND	REVENUES	156,556	163,466	208,839	228,635	219,368	283,872	284,259	284,155	64,787	284,071	64,703	283,578	283,578	283,578	283,578
34		EXPENDITURES	155,904	169,695	197,584	224,217	219,370	270,802	284,936	277,397	58,027	283,193	63,823	283,193	283,193	283,193	283,193
35		NET INCOME/(LOSS)	652	(6,229)	11,256	4,418	(2)	13,070	(676)	6,758	6,760	878	880	385	385	385	385
36		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38		NET	652	(6,229)	11,256	4,418	(2)	13,070	(676)	6,758	6,760	878	880	385	385	385	385
39																	
40	50 STATE ACCOM TAX FUND	REVENUES	2,325,879	3,315,847	3,659,215	3,610,788	3,731,744	1,544,295	3,681,257	3,693,376	(38,368)	3,570,774	(160,970)	3,572,862	3,642,313	3,713,152	3,785,408
41		EXPENDITURES	1,582,850	1,597,564	1,775,501	1,738,691	2,639,142	709,469	1,489,660	1,801,813	(837,329)	2,516,833	(122,309)	2,795,963	2,376,317	2,057,815	2,070,250
42		NET INCOME/(LOSS)	743,030	1,718,283	1,883,714	1,872,097	1,092,603	834,826	2,191,598	1,891,563	798,961	1,053,941	(38,662)	776,900	1,265,995	1,655,337	1,715,158
43		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44		TRANSFERS OUT	(625,523)	(603,497)	(642,811)	(1,133,147)	(1,450,294)	(27,976)	(1,143,430)	(1,400,294)	50,000	(1,460,781)	(10,487)	(4,246,788)	(1,067,219)	(1,323,352)	(1,488,108)
45		NET	117,507	1,114,786	1,240,903	738,950	(357,691)	806,850	1,048,168	491,269	848,961	(406,840)	(49,149)	(3,469,888)	198,776	331,985	227,050
46																	
47	55, 57 & 58 BEACH RESTOR/MAINT/ PRESERVE FUND	REVENUES	1,325,033	1,836,468	2,263,194	3,010,612	2,535,095	1,285,314	3,030,156	3,537,686	1,002,591	1,968,232	(566,863)	1,766,156	1,800,579	1,835,691	1,871,505
48		EXPENDITURES	23,215	98,655	411,298	2,254,858	1,802,500	1,208,693	509,727	2,224,407	421,907	930,000	(872,500)	20,380,909	410,000	365,000	385,000
49		NET INCOME/(LOSS)	1,301,818	1,737,814	1,851,896	755,754	732,595	76,621	2,520,428	1,313,279	580,684	1,038,232	305,637	(18,614,753)	1,390,579	1,470,691	1,486,505

	A	B	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 4	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS															
2	Fund Number	Description	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
50		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	9,000,000	-	-	-
51		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52		NET	1,301,818	1,737,814	1,851,896	755,754	732,595	76,621	2,520,428	1,313,279	580,684	1,038,232	305,637	(9,614,753)	1,390,579	1,470,691	1,486,505
53																	
54	60 DISASTER	REVENUES	16,750	49,327	119,841	167,266	149,308	84,192	166,581	127,219	(22,089)	105,053	(44,255)	105,053	105,053	105,053	105,053
55	RECOVERY FUND	EXPENDITURES	-	-	111,854	1,564	13,000	38,682	39,287	41,682	28,682	13,000	-	13,000	13,000	13,000	13,000
56		NET INCOME/(LOSS)	16,750	49,327	7,987	165,702	136,308	45,510	127,294	85,537	(50,771)	92,053	(44,255)	92,053	92,053	92,053	92,053
57		TRANSFERS IN	-	180,000	103,022	73,683	-	-	73,683	-	-	-	-	-	-	-	-
58		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59		NET	16,750	229,327	111,009	239,385	136,308	45,510	200,977	85,537	(50,771)	92,053	(44,255)	92,053	92,053	92,053	92,053
60																	
66																	
67	64 VICTIMS	REVENUES	10,942	11,739	14,867	15,063	13,856	6,885	16,375	15,419	1,563	14,000	144	14,000	14,000	14,000	14,000
68	FUND	EXPENDITURES	1,424	14,769	8,296	10,886	6,700	9,611	10,073	10,911	4,211	6,600	(100)	6,600	6,600	6,600	6,600
69		NET INCOME/(LOSS)	9,518	(3,030)	6,571	4,177	7,156	(2,726)	6,303	4,508	(2,648)	7,400	244	7,400	7,400	7,400	7,400
70		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71		TRANSFERS OUT	-	(3,475)	(3,510)	(4,750)	(3,000)	-	(4,750)	(3,000)	-	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)
72		NET	9,518	(6,505)	3,060	(574)	4,156	(2,726)	1,552	1,508	(2,648)	4,400	244	4,400	4,400	4,400	4,400
73																	
80	68 REC	REVENUES	7,106	17,604	22,517	23,088	21,744	14,064	20,347	23,988	2,244	20,499	(1,245)	17,500	17,500	17,500	17,500
81	BUILDING	EXPENDITURES	4,015	11,871	11,343	12,551	144,000	4,164	12,167	53,000	(91,000)	76,600	(67,400)	16,600	16,600	16,600	16,600
82	FUND	NET INCOME/(LOSS)	3,091	5,733	11,174	10,537	(122,256)	9,901	8,179	(29,012)	93,244	(56,101)	66,155	900	900	900	900
83		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
84		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85		NET	6,091	8,733	14,174	13,537	(119,256)	9,901	11,179	(26,012)	93,244	(53,101)	66,155	3,900	3,900	3,900	3,900
86																	
87	90 MARINA	REVENUES	354,758	524,728	705,929	1,447,703	570,162	563,557	1,616,481	983,770	413,608	2,434,724	1,864,562	585,738	587,096	588,375	590,574
88	FUND	EXPENDITURES	1,286,417	884,115	706,161	675,140	805,649	388,758	651,483	746,968	(58,681)	2,350,572	1,544,923	1,287,930	838,587	839,247	833,047
89		NET INCOME/(LOSS)	(931,659)	(359,387)	(232)	772,563	(235,488)	174,799	964,998	236,802	472,289	84,152	319,640	(702,192)	(251,491)	(250,872)	(242,473)
90		TRANSFERS IN	249,770	249,920	250,419	753,430	641,391	-	753,430	466,391	(175,000)	499,864	(141,527)	775,007	325,052	324,999	324,850
91		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92		NET	(681,889)	(109,467)	250,187	1,525,993	405,903	174,799	1,718,428	703,193	297,289	584,016	178,113	72,815	73,561	74,127	82,377
93																	
94	TOTAL	REVENUES	23,263,835	26,614,533	27,362,570	29,460,367	28,580,381	10,601,421	30,500,368	31,205,709	2,625,329	32,696,632	4,116,252	29,651,526	29,026,757	27,895,738	28,284,310
95	ALL FUNDS	EXPENDITURES	19,383,751	19,413,722	20,789,803	23,845,375	26,568,730	12,149,176	21,965,929	27,300,081	731,351	30,141,722	3,572,992	47,637,357	26,170,845	24,726,168	25,747,868
96		NET INCOME/(LOSS)	3,880,084	7,200,811	6,572,767	5,614,992	2,011,651	(1,547,755)	8,534,439	3,905,628	1,893,978	2,554,911	543,260	(17,985,830)	2,855,913	3,169,570	2,536,442
97		TRANSFERS IN	3,506,349	4,908,546	4,069,982	4,694,002	4,335,745	884,171	5,560,480	4,160,745	(175,000)	5,238,810	903,065	12,801,283	3,195,126	4,368,852	4,626,848
98		TRANSFERS OUT	(3,506,349)	(4,908,546)	(4,069,982)	(4,694,002)	(4,335,745)	(884,171)	(5,560,480)	(4,160,745)	175,000	(5,238,810)	(903,065)	(12,801,283)	(3,195,126)	(4,368,852)	(4,626,848)
99		NET	3,880,084	7,200,811	6,572,767	5,614,992	2,011,651	(1,547,755)	8,534,439	3,905,628	1,893,978	2,554,911	543,260	(17,985,830)	2,855,913	3,169,570	2,536,442
100																	
101		TOTAL UNRESTRICTED FUND BALANCES	15,651,824	18,852,410	20,660,263	21,853,510	23,270,615	-	-	22,838,468	-	24,272,111	-	22,469,771	23,129,950	23,705,933	23,981,241
102		TOTAL TOURISM FUND BALANCES	4,268,561	6,644,441	9,278,781	11,401,397	10,972,546	-	-	12,323,343	-	11,870,186	-	5,219,948	5,942,856	6,982,940	7,666,508
103		TOTAL BEACH FUND BALANCES	4,756,013	6,493,827	8,345,723	9,101,477	9,834,072	-	-	10,414,756	-	11,452,988	-	1,838,235	3,228,814	4,699,505	6,186,010
104		TOTAL OTHER FUND BALANCES	155,252	151,251	179,741	197,122	82,020	-	-	179,376	-	131,552	-	140,237	148,922	157,606	166,291
105		SUBTOTAL GOVERNMENTAL FUNDS	24,831,650	32,141,928	38,464,508	42,553,506	44,159,253	-	-	45,755,942	-	47,726,836	-	29,668,191	32,450,542	35,545,985	38,000,050
106																	
107		TOTAL MARINA NET POSITION	5,957,485	5,848,019	6,098,205	7,624,199	8,030,102	-	-	8,327,391	-	8,911,407	-	8,984,223	9,057,784	9,131,911	9,214,288
108		TOTAL MARINA NET POSITION LESS FIXED ASSETS (TOT NET POSITION INCLS FIXED ASSETS THAT ARE NOT PART OF THE OTHER FUND BALANCES)								3,954,253	-	4,300,129	-	3,975,805	4,096,226	4,211,213	4,328,450
109																	
110		TOTAL FUND BALANCES & NET POSITION	30,789,135	37,989,947	44,562,713	50,177,705	52,189,355	-	-	54,083,333	-	56,638,244	-	38,652,413	41,508,326	44,677,896	47,214,338

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND													
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/2024 (6 MOS)	Jan-Dec 2024 (12 MOS)	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
3															
4	SUMMARY OF PERSONNEL COSTS AND FTES														
5															
6															
7	TOTAL GENERAL FUND REVENUES		15,730,001	15,874,685	14,827,349	3,932,502	16,062,705	15,933,438	1,106,089	16,489,811	1,662,463	16,577,952	16,771,945	16,956,169	17,155,394
8	TOTAL CITY WIDE REVENUES		27,362,570	29,460,367	28,580,380	10,601,421	30,500,368	31,205,709	2,625,329	32,696,632	4,116,252	29,651,526	29,026,757	27,895,738	28,284,310
9	TOTAL GENERAL FUND EXPENDITURES		14,088,704	14,655,449	16,039,474	7,608,981	15,072,405	15,946,319	(93,155)	17,085,984	1,046,509	17,359,450	17,841,203	17,959,097	18,606,319
10	TOTAL CITY WIDE EXPENDITURES		20,789,803	23,845,375	26,568,730	12,149,176	21,965,929	27,300,081	731,351	30,141,722	3,572,992	47,637,357	26,170,845	24,726,168	25,747,868
11															
12	SALARIES & WAGES		5,950,690	6,038,309	6,650,692	3,103,606	6,330,071	6,410,785	(239,907)	7,128,310	477,617	7,484,725	7,858,961	8,251,909	8,664,505
13	OVERTIME		580,586	655,064	643,398	418,338	755,029	781,333	137,935	692,143	48,745	711,392	731,178	751,517	772,424
14	PARTTIME		345,514	382,431	365,264	207,935	373,240	379,651	14,387	418,906	53,642	407,004	407,719	408,452	409,203
15	SUBTOTAL SALARIES & WAGES		6,876,790	7,075,804	7,659,354	3,729,879	7,458,339	7,571,768	(87,586)	8,239,358	580,004	8,603,120	8,997,858	9,411,878	9,846,132
16	% INCREASE FROM PRIOR YEAR		17%	3%	8%	-51%	100%	7%		9%		4%	5%	5%	5%
17	% OF TOTAL GENERAL FUND REVENUES		44%	45%	52%	95%	46%	48%		50%		52%	54%	56%	57%
18	% OF CITY WIDE REVENUES		25%	24%	27%	35%	24%	24%		25%		29%	31%	34%	35%
19	% OF TOTAL GENERAL FUND EXPENDITURES		49%	48%	48%	49%	49%	47%		48%		50%	50%	52%	53%
20	% OF CITY WIDE EXPENDITURES		33%	30%	29%	31%	34%	28%		27%		18%	34%	38%	38%
21															
22	FICA		514,688	528,794	585,941	279,915	558,890	578,782	(7,159)	630,234	44,294	658,139	688,336	720,009	753,229
23	RETIREMENT		1,213,428	1,308,252	1,486,153	671,639	1,347,018	1,454,588	(31,565)	1,590,482	104,330	1,672,958	1,752,723	1,836,384	1,924,134
24	GROUP HEALTH		822,330	1,034,188	1,263,985	565,057	1,127,957	1,202,840	(61,144)	1,311,370	47,385	1,383,495	1,438,835	1,496,389	1,556,244
25	WORKERS COMP		286,292	318,001	342,342	266,925	357,993	344,447	2,106	362,455	20,114	371,517	380,805	390,325	400,083
26	UNEMPLOYMENT		-	-	-	-	-	-	-	-	-	-	-	-	-
27	SUBTOTAL FRINGES		2,836,738	3,189,234	3,678,420	1,783,536	3,391,857	3,580,657	(97,763)	3,894,542	216,122	4,086,109	4,260,699	4,443,107	4,633,690
28	% INCREASE FROM PRIOR YEAR		16%	12%	15%	-52%	90%	12%		9%		5%	4%	4%	4%
29	% OF SALARIES & WAGES		41%	45%	48%	48%	45%	47%		47%		47%	47%	47%	47%
30	% OF TOTAL GENERAL FUND REVENUES		18%	20%	25%	45%	21%	22%		24%		25%	25%	26%	27%
31	% OF CITY WIDE REVENUES		10%	11%	13%	17%	11%	11%		12%		14%	15%	16%	16%
32	% OF TOTAL GENERAL FUND EXPENDITURES		20%	22%	23%	23%	23%	22%		23%		24%	24%	25%	25%
33	% OF CITY WIDE EXPENDITURES		14%	13%	14%	15%	15%	13%		13%		9%	16%	18%	18%
34															
35	TOTAL PERSONNEL COSTS		9,713,528	10,265,038	11,337,774	5,513,415	10,850,196	11,152,425	(185,349)	12,133,901	796,127	12,689,230	13,258,557	13,854,985	14,479,822
36	% INCREASE FROM PRIOR YEAR		17%	6%	10%	-51%	97%	34%		9%		5%	4%	4%	5%
37	% OF TOTAL GENERAL FUND REVENUES		62%	65%	76%	140%	68%	70%		74%		77%	79%	82%	84%
38	% OF CITY WIDE REVENUES		35%	35%	40%	52%	36%	36%		37%		43%	46%	50%	51%
39	% OF TOTAL GENERAL FUND EXPENDITURES		69%	70%	71%	72%	72%	70%		71%		73%	74%	77%	78%
40	% OF CITY WIDE EXPENDITURES		47%	43%	43%	45%	49%	41%		40%		27%	51%	56%	56%
41															
42	# OF FULL-TIME EMPLOYEES		92	98	99	99	99	99	-	103	-	103	103	103	103
43	SALARY & WAGES FTE*		70,992	68,300	73,678	35,575	71,567	72,648		75,927		79,574	83,399	87,412	91,621
44	FRINGE FTE*		29,946	31,502	36,001	17,443	33,150	35,051		36,657		38,452	40,111	41,844	43,656
45	TOTAL (FULLY LOADED) FTE*		100,938	99,802	109,679	53,019	104,716	107,699		112,584		118,026	123,510	129,256	135,276
46															
47	* Does not include wages or fringes for Mayor & Council or Part-time Employees with regular schedules less than 30 hours per week.														68

Isle of Palms FY 2025 Budget Summary
By Department Spend, Source Fund and ATAX Contribution
Draft for Discussion - As of 4/21/2025

City of Isle of Palms
Tourism Funds FY26 Budget

<u>DEPARTMENT/CATEGORY</u>		<u>MUNICIPAL ACCOMMODATIONS TAX</u>	<u>STATE ACCOMMODATIONS TAX</u>	<u>HOSPITALITY TAX</u>	<u>TOTAL TOURISM</u>
REVENUE	3-6	\$2,563,556	\$3,570,774	\$1,465,623	\$7,599,953
	7				
EXPENSE	8-9				
Debt Service		166,170	91,914	217,948	476,033
Operating Expenses	28-29	381,100	1,426,252	538,800	2,346,152
Capital Outlay		458,000	998,667	409,667	1,866,334
Drainage		198,668	0	0	198,668
		<u>\$ 1,203,938</u>	<u>\$ 2,516,833</u>	<u>\$ 1,166,415</u>	<u>\$ 4,887,187</u>
NET INCOME/(EXPENSE)		<u>\$1,359,617</u>	<u>\$1,053,941</u>	<u>\$299,208</u>	<u>\$2,712,766</u>
FUND BALANCE					
Beginning Fund Balance (Forecast)		\$5,003,810	5,384,278	\$1,935,255	\$12,323,343
Transfer In		\$0	\$0	\$0	\$0
Transfer Out		(\$1,104,821)	(1,460,781)	(\$600,321)	(\$3,165,923)
Transfer Out	3 Firefighters	321,159			
	3 Police Officers	321,273			
	1/2 Public Workers Fuel	45,000			
	Public Works Temp Labor	124,000			
	1 Public Works CDL Driver	93,390			
	1/3 Marina Green Space	50,000			
	Marina Maintenance	75,000			
	1/2 Marina Resurface Parking Lot	75,000			
	Public Relations & Tourism Coordinator		42,101		
	3 Firefighters		294,126		
	3 Paramedics		339,470		
	2 Police Officers		212,427		
	BSOs and Marina Parking Attendant		60,027		
	Police Overtime (Portion)		20,000		
	Front Beach Restroom Attendant		30,465		
	STR Coordinator		79,224		
	1 Code Enforcement Officer		80,077		
	75% Marina Debt Service		249,864		
	Beach Run Sponsorship		3,000		
	1/3 Marina Green Space		50,000		
	2 Firefighters			193,487	
	1/2 Fire Inspector			80,760	
	2 Police Officers			243,206	
	1 Public Works CDL Driver			82,869	
Net Income/Expense		<u>\$1,359,617</u>	<u>\$1,053,941</u>	<u>\$299,208</u>	<u>\$2,712,766</u>
Ending Fund Balance		<u>\$5,258,606</u>	<u>\$4,977,438</u>	<u>\$1,634,141</u>	<u>\$11,870,186</u>

Isle of Palms FY 2025 Budget Summary
By Department Spend, Source Fund and ATAX Contribution
Draft for Discussion - As of 4/21/2025

DRAFT 4

CITY OF ISLE OF PALMS DEPARTMENTAL SPEND FY26

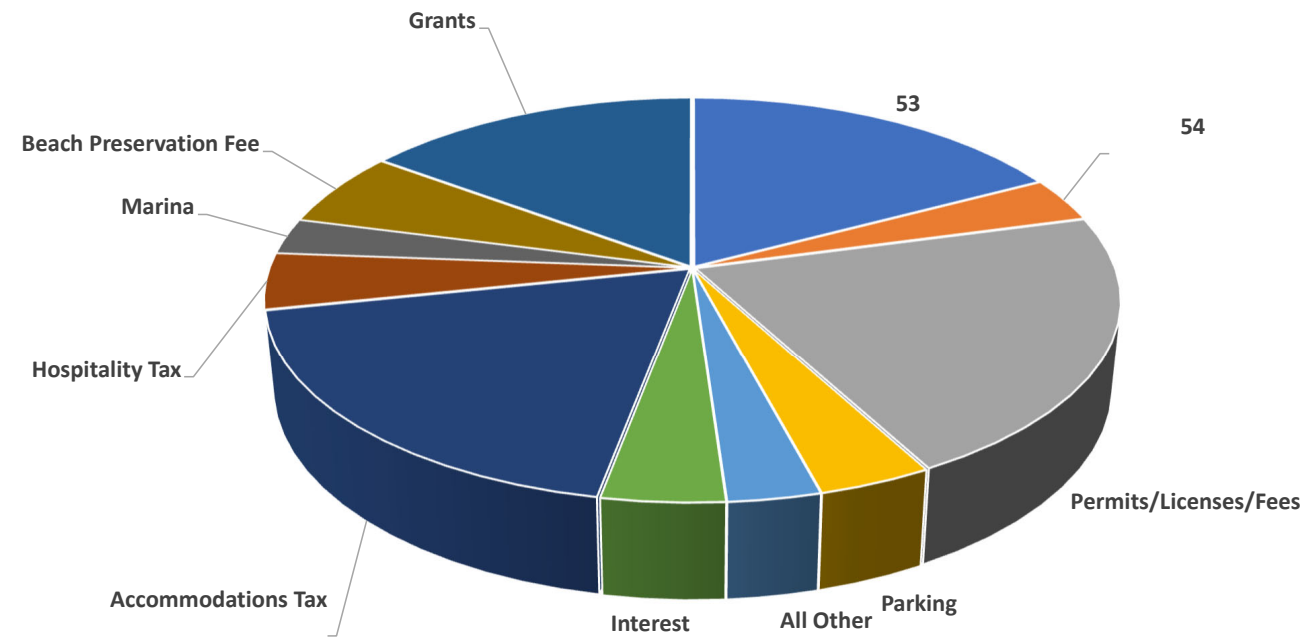
DEPARTMENT/CATEGORY	GENERAL FUND	MUNI ATAX	STATE ATAX	HTAX	CAPITAL PROJECTS	BEACH MGMT	ALL OTHER	MARINA ENTERPRISE	TOTAL ALL SPEND	% of TOTAL EXPENSE	% Funded By Muni & State ATAX	
REVENUE	3-6	\$16,489,811	\$2,563,556	\$3,570,774	\$1,465,623	\$3,780,290	\$1,968,232	\$423,623	\$2,434,724	\$32,696,632		
EXPENSE BY DEPARTMENT	8-9											
Mayor & Council	10-14	\$142,878								\$142,878	0.5%	0.0%
General Government		\$2,998,607	\$205,613	\$133,400	\$168,102	\$281,000	\$13,000			\$3,799,722	12.6%	8.9%
Charleston Visitor Bureau				\$1,056,082						\$1,056,082	3.5%	100.0%
Police/BSO	15-23	\$4,048,737	\$173,000	\$73,500	\$133,846	\$156,500	\$6,600			\$4,592,184	15.2%	5.4%
Fire	24-25	\$5,506,871	\$223,957	\$217,914	\$188,100	\$178,160	\$283,193			\$6,598,196	21.9%	6.7%
Public Works	26-27	\$1,974,171	\$398,668	\$634,167	\$586,867	\$3,573,707				\$7,167,580	23.8%	14.4%
Building and Planning	28-29	\$581,208				\$125,000				\$706,208	2.3%	0.0%
Recreation	30-31	\$1,337,789	\$73,000	\$101,500	\$89,500	\$133,519	\$76,600			\$1,811,908	6.0%	9.6%
Judicial	32	\$495,722								\$495,722	1.6%	0.0%
Front Beach Mgmt. & Faci	33	\$0	\$129,700	\$300,271	\$0					\$429,971	1.4%	100.0%
Beach Restoration	33					\$930,000				\$930,000	3.1%	0.0%
Marina	34-25					\$60,700		\$2,350,572		\$2,411,272	8.0%	0.0%
	34											
	35-36											
		\$ 17,085,984	\$ 1,203,938	\$2,516,833	\$1,166,415	\$4,508,586	\$930,000	\$379,393	\$2,350,572	\$30,141,722	100.0%	
NET INCOME/(EXPENSE)		(\$596,172)	\$1,359,617	\$1,053,941	\$299,208	(\$728,296)	\$1,038,232	\$44,229	\$84,152	\$2,554,911		
FUND BALANCE RECONCILIATION												
Beginning Fund Balance (Forecast)		\$6,011,087	\$5,003,810	\$5,384,278	\$1,935,255	\$13,335,714	\$10,414,756	\$3,671,049	\$8,327,391	\$54,083,340		
Transfer In		\$2,666,059	\$0	\$0	\$0	\$2,069,887	\$0	\$3,000	\$499,864	\$5,238,810		
Transfer Out		(\$2,069,887)	(\$1,104,821)	(\$1,460,781)	(\$600,321)	\$0	\$0	(\$3,000)	\$0	(\$5,238,810)	Add Xfer %	
Net Income/Expense		(\$596,172)	\$1,359,617	\$1,053,941	\$299,208	(\$728,296)	\$1,038,232	\$44,229	\$84,152	\$2,554,911		
Ending Fund Balance		\$6,011,087	\$5,258,606	\$4,977,438	\$1,634,141	\$14,677,305	\$11,452,988	\$3,715,278	\$8,911,407	\$56,638,250		
Ending Fund Balance Excl	37-44									\$47,726,843		
Marina Ending Cash Balar	45-52									\$4,300,129		
	53											
Illustrative Fund Balance l	54									\$52,026,972		
											All - In ATAX Funding %	20.9%

% Funded	
By Muni & State ATAX	
0.0%	
8.9%	
100.0%	
5.4%	
6.7%	
14.4%	
0.0%	
9.6%	
0.0%	
100.0%	
0.0%	
8.0%	
12.3%	Muni & State Ataxes
9.2%	Excl. CVB
8.5%	% of total City expense covered by Muni and State Ataxes
8.8%	Excl. CVB 30% Promotion

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

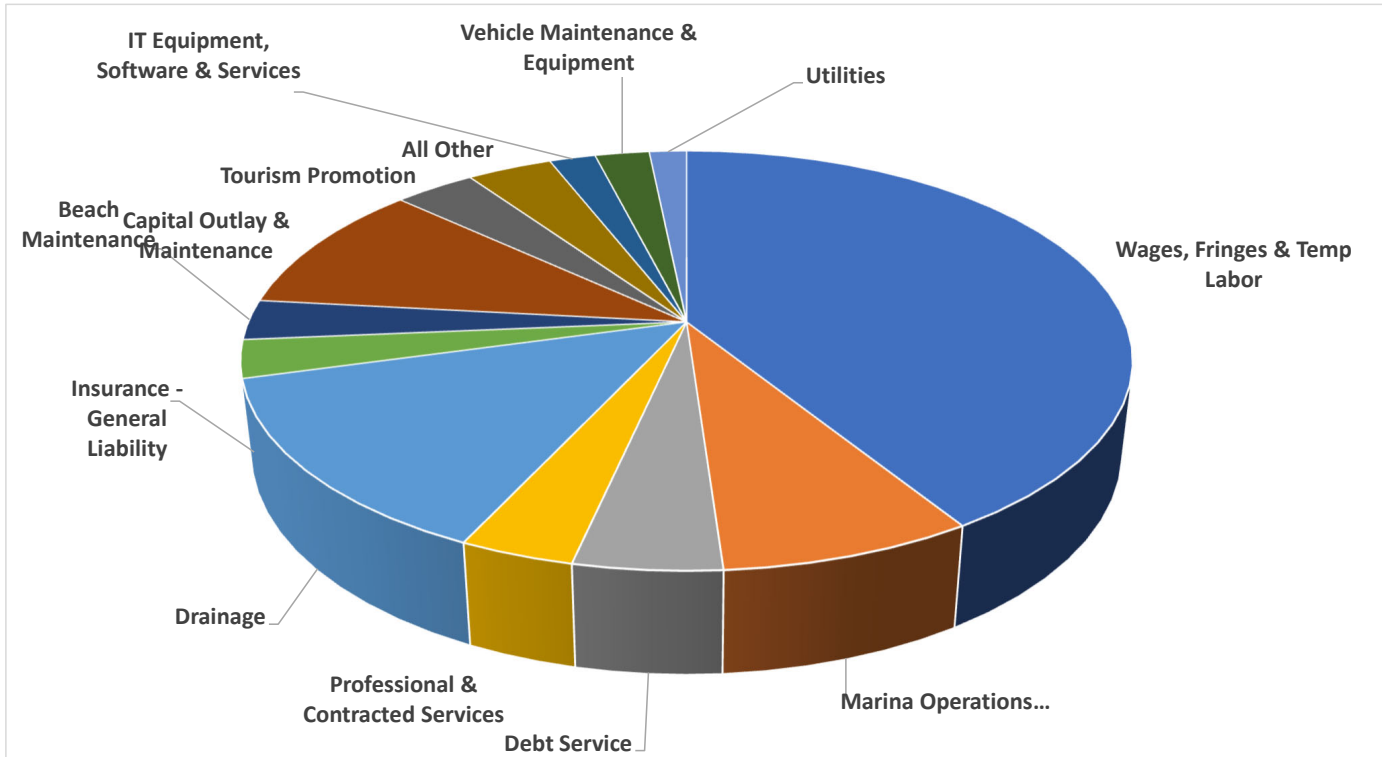
CITY OF ISLE OF PALMS FY26 BUDGET - ALL FUNDS COMBINED

Where the Money Comes From



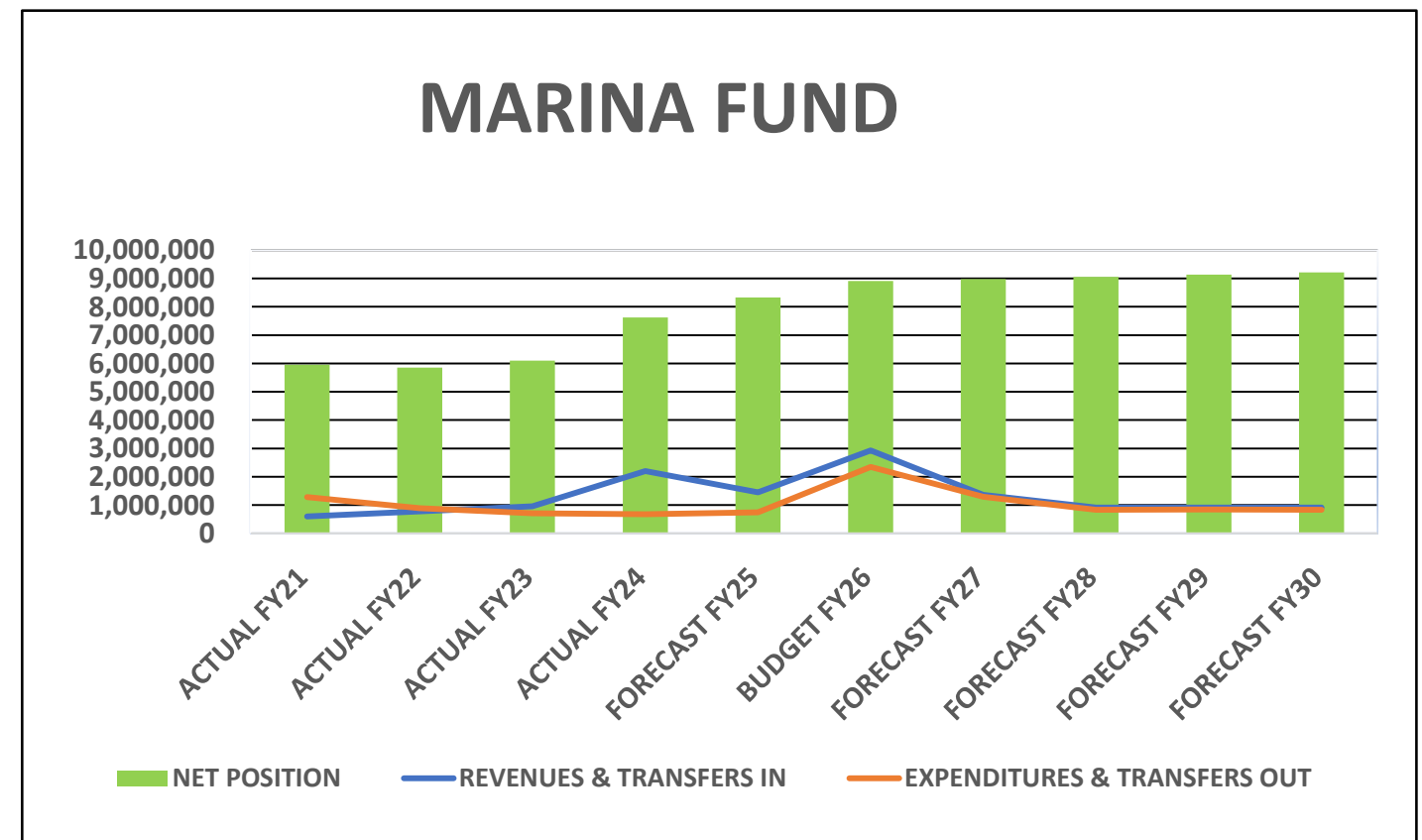
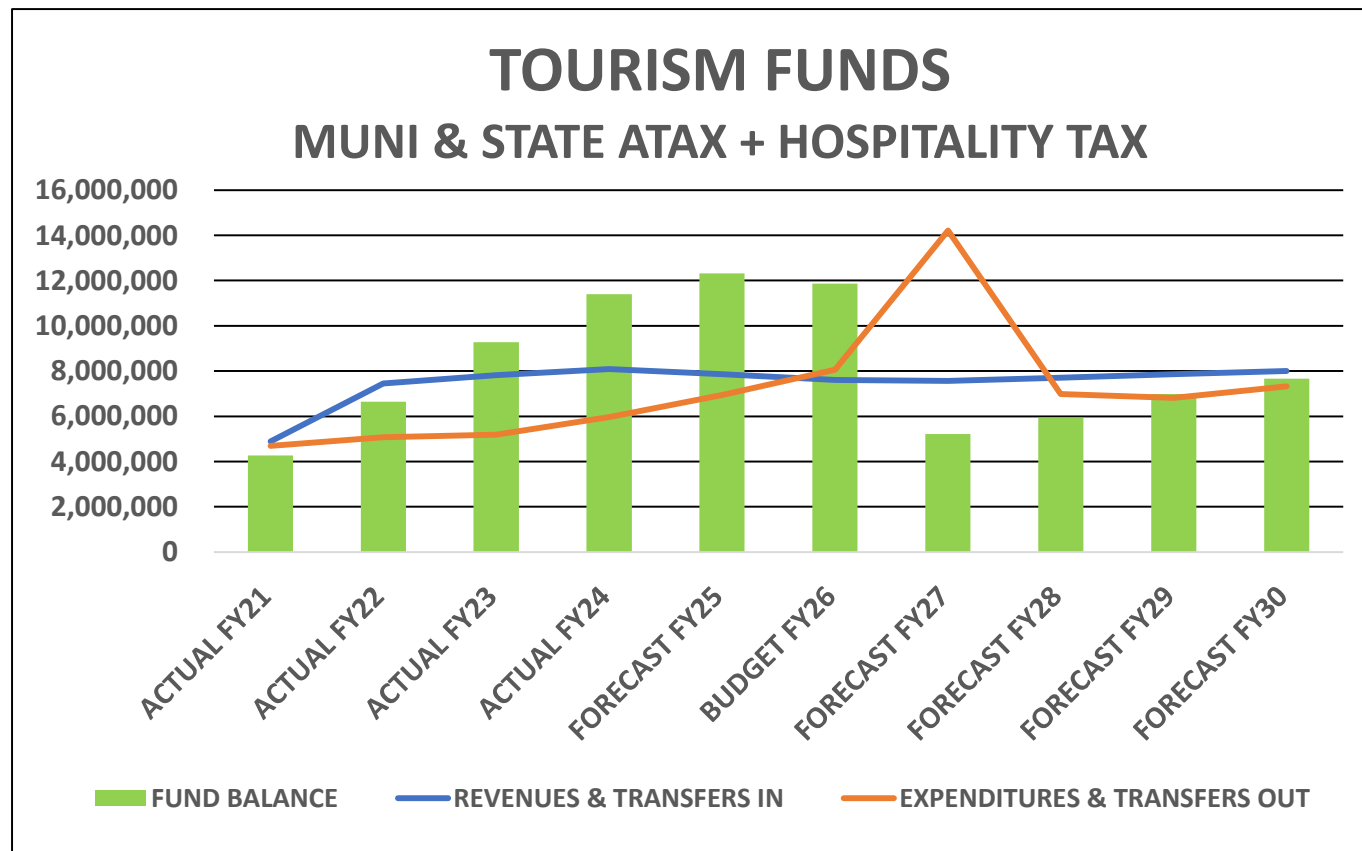
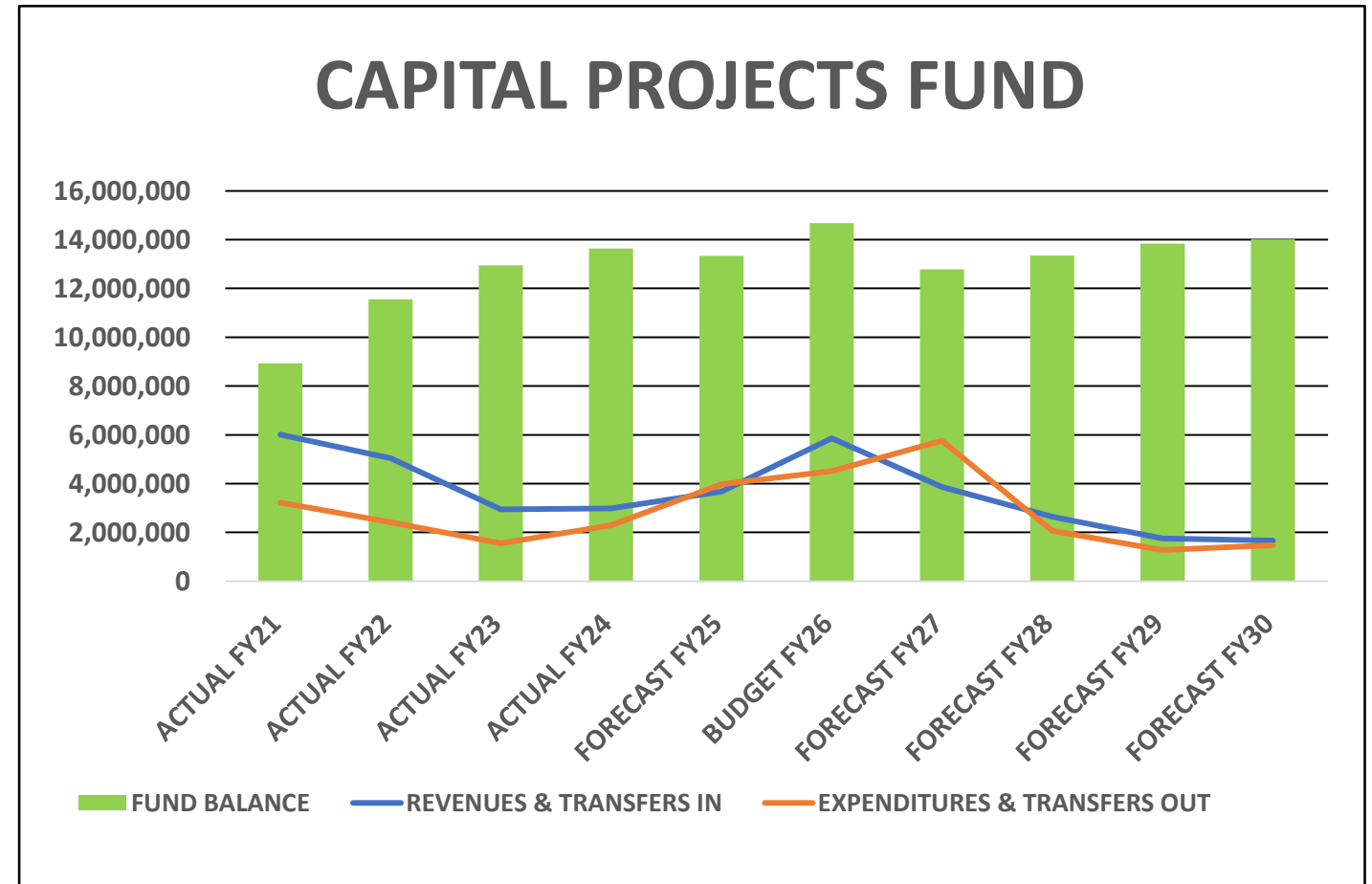
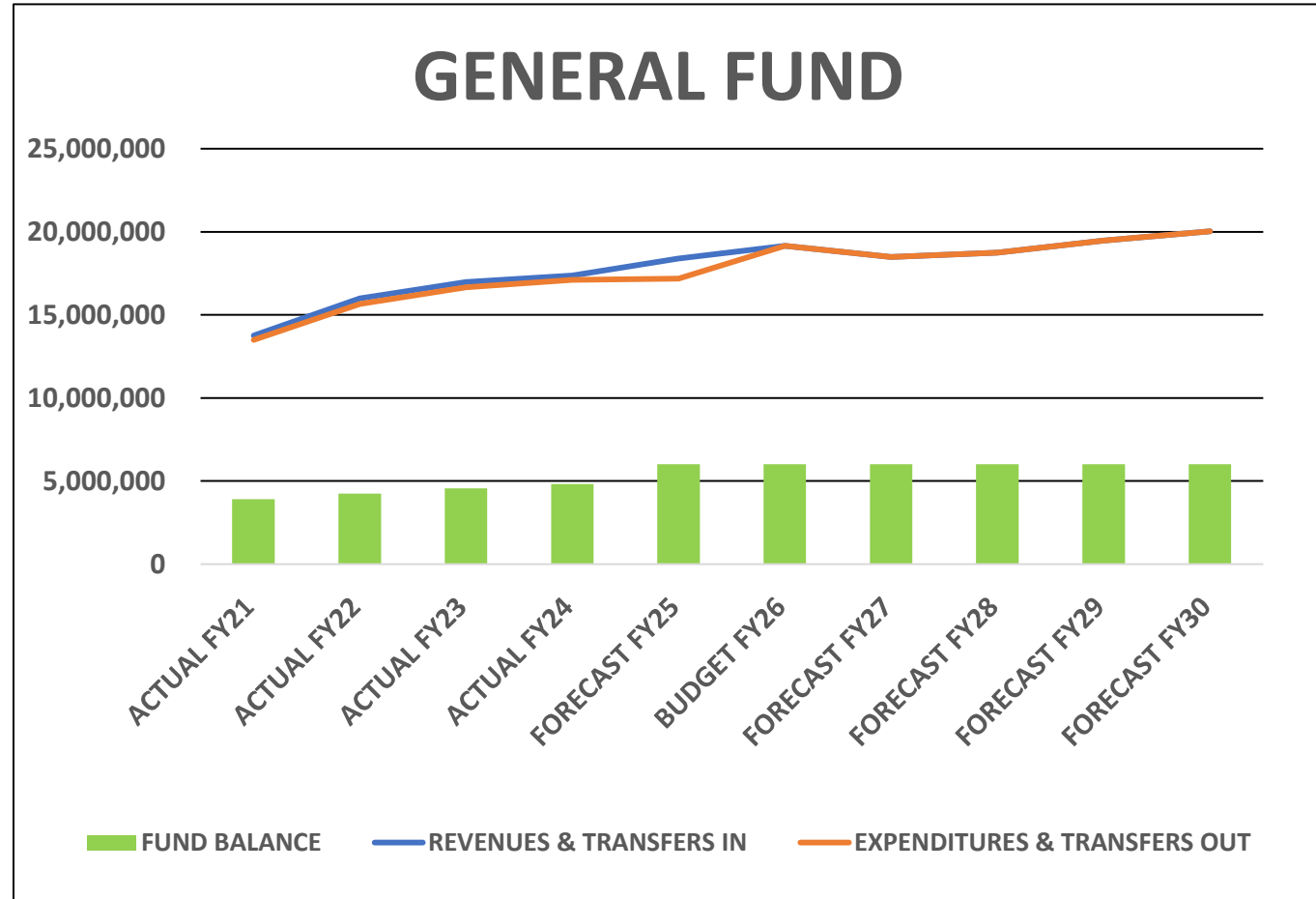
45-52		
53	5,650,513	17%
54	1,150,075	4%
Permits/Licenses/Fees	6,966,777	21%
Parking	1,224,218	4%
All Other	999,801	3%
Interest	1,324,339	4%
Accommodations Tax	6,134,329	19%
Hospitality Tax	1,465,623	4%
Marina	934,724	3%
Beach Preservation Fee	1,968,232	6%
Grants	4,878,000	15%
Total Revenues	32,696,632	100%

Where the Money Goes

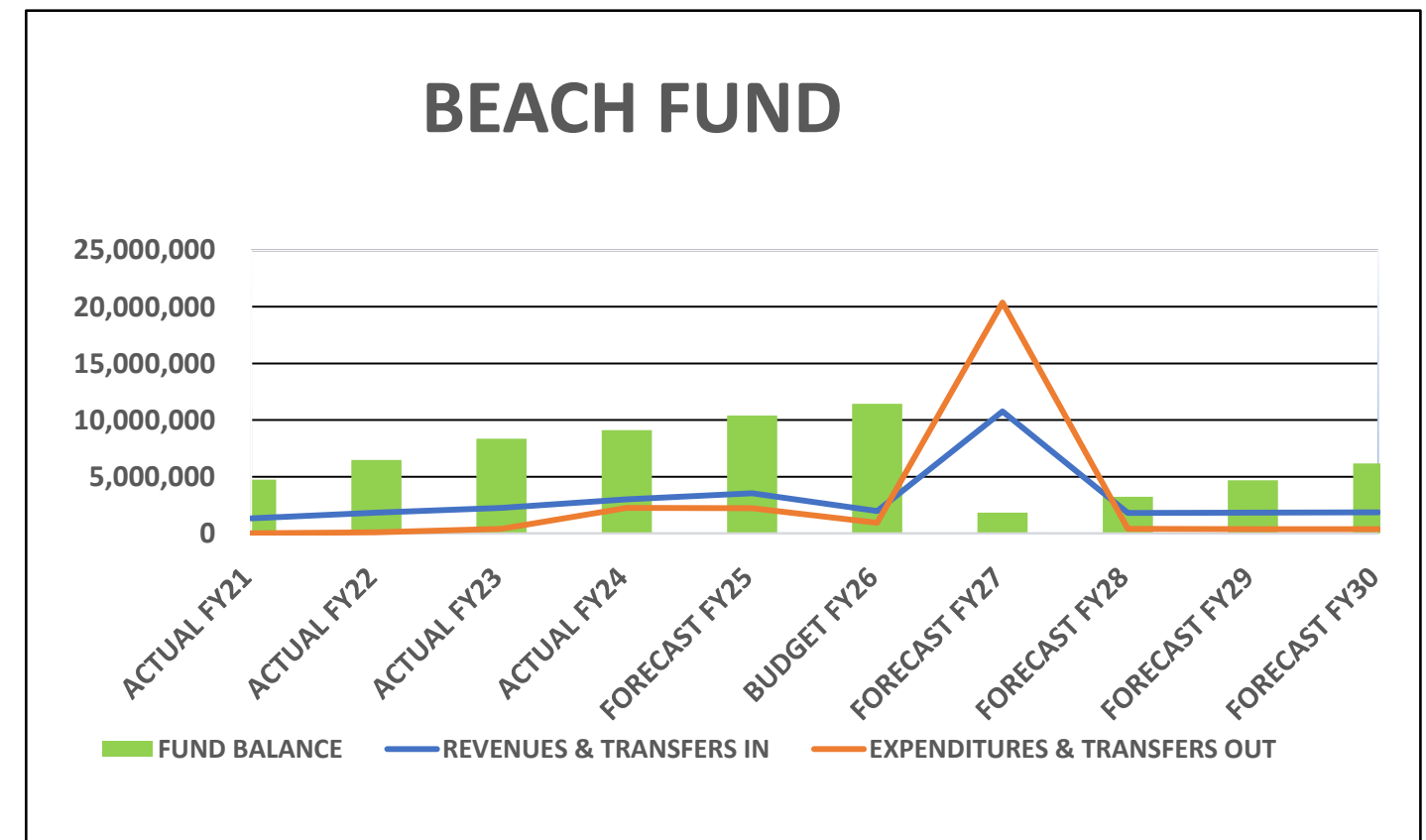
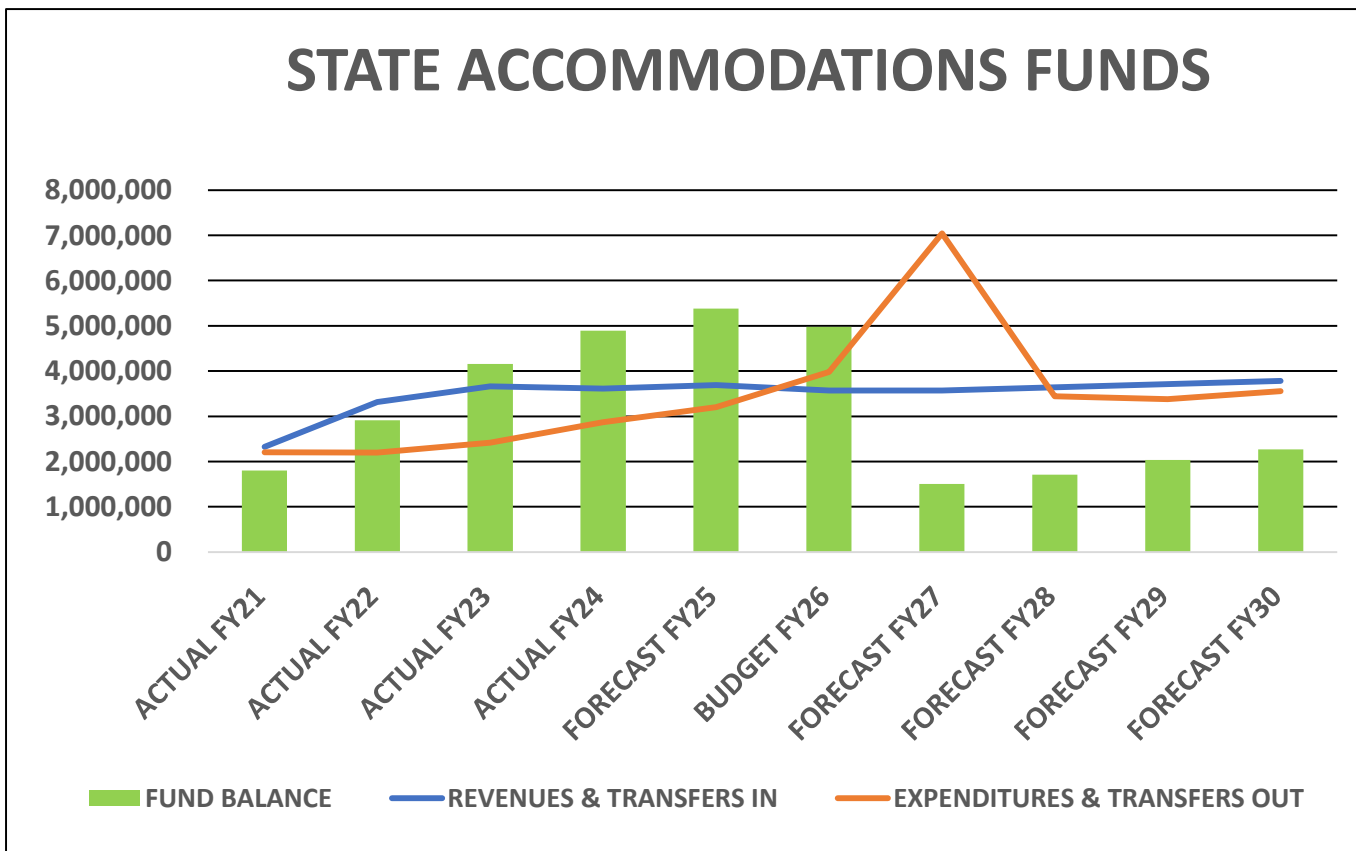
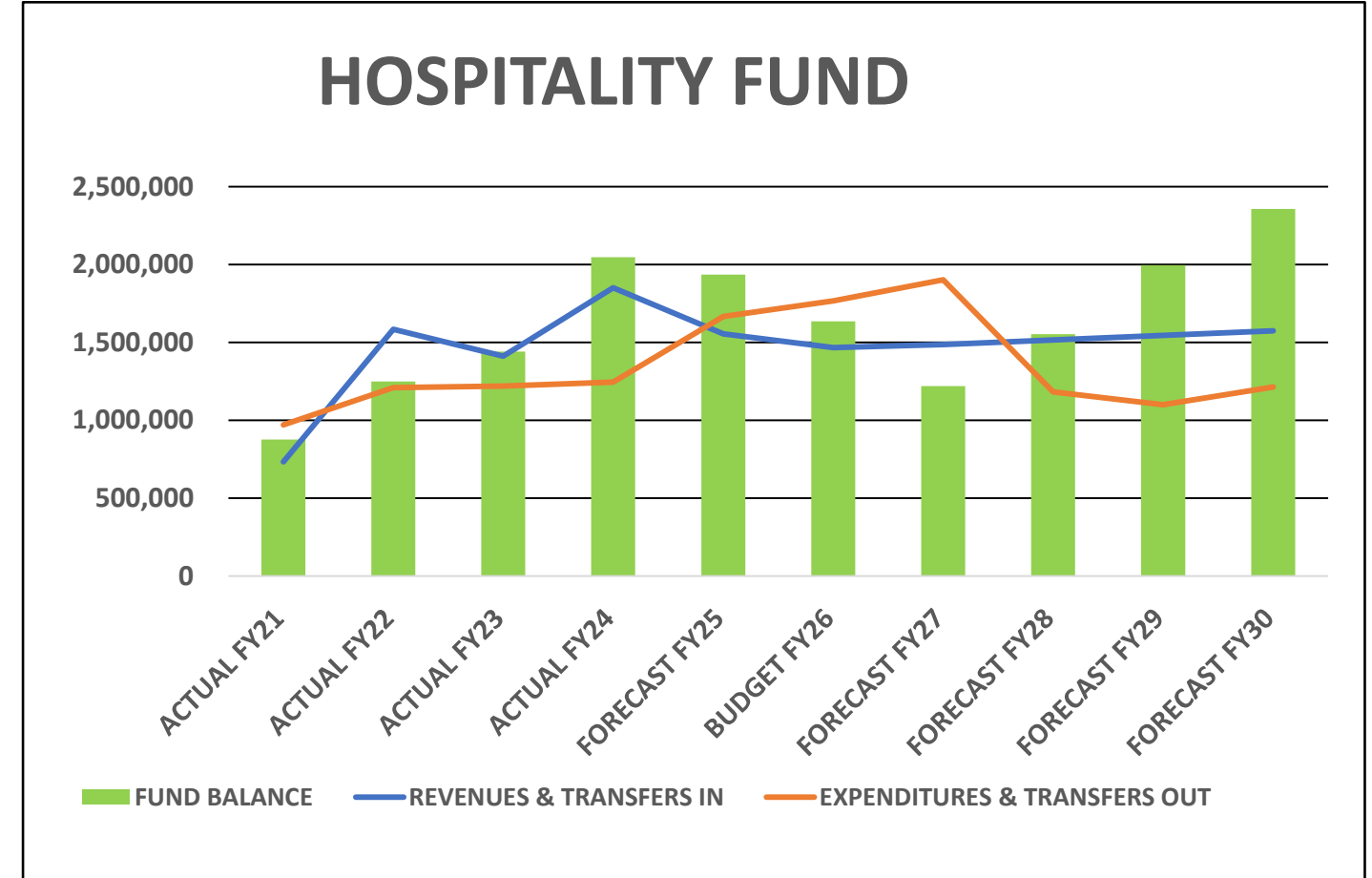
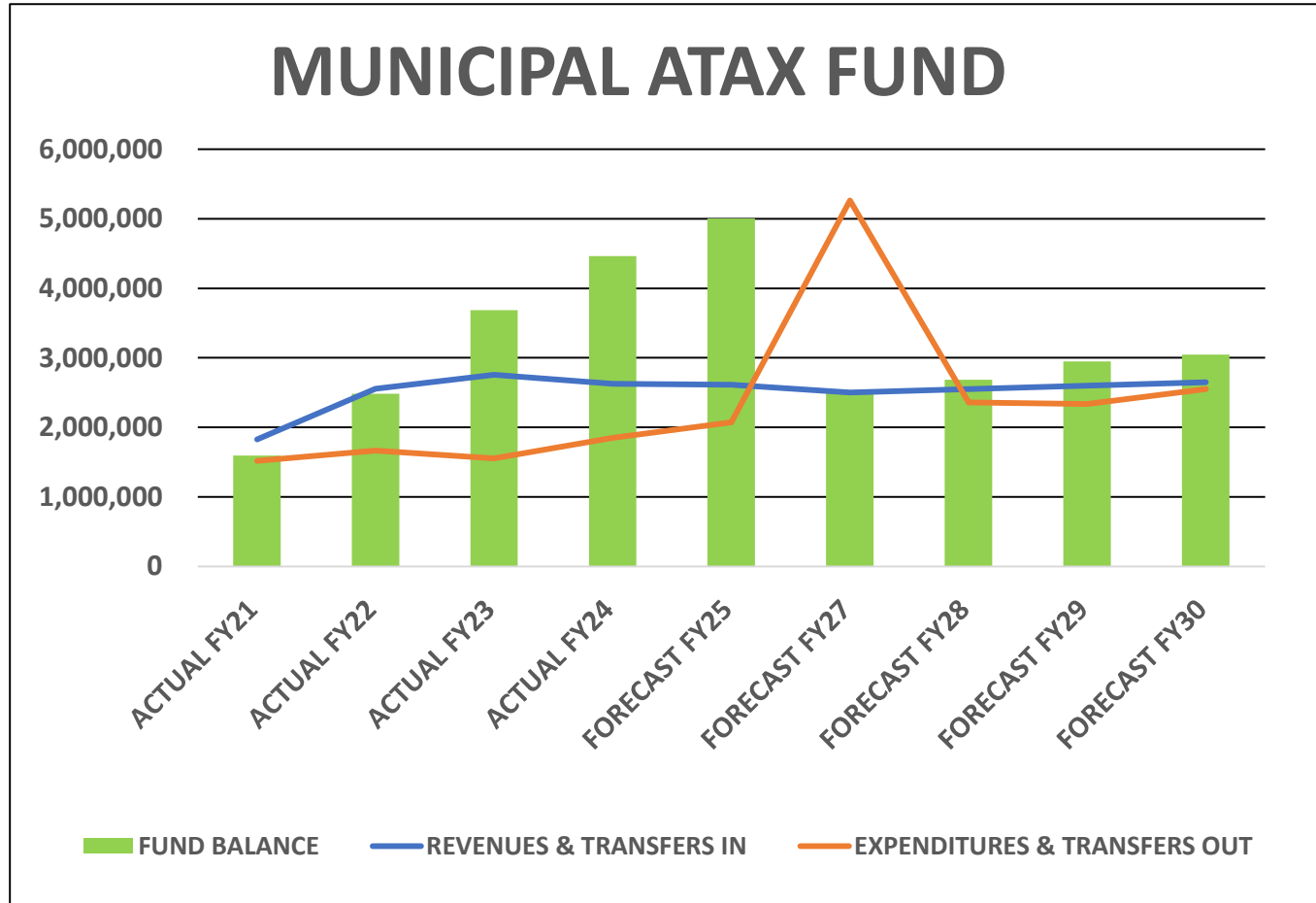


FY 2026 Expenditure Summary - All Funds		
Wages, Fringes & Temp Labor	12,389,901	41%
Marina Operations (No Capital)	2,350,572	8%
Debt Service	1,366,681	5%
Professional & Contracted Services	1,059,000	4%
Drainage	4,148,668	14%
Insurance - General Liability	879,361	3%
Beach Maintenance	930,000	3%
Capital Outlay & Maintenance	3,053,543	10%
Tourism Promotion	1,056,082	4%
All Other	1,110,765	4%
IT Equipment, Software & Services	601,900	2%
Vehicle Maintenance & Equipment	708,400	2%
Utilities	486,850	2%
Total Expenses	30,141,722	100%

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



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



	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND														CITY OF ISLE OF PALMS GENERAL FUND
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
5	GENERAL FUND REVENUES															
6	10-3100.4001	PROPERTY TAXES	4,039,999	4,346,339	4,336,509	881,775	4,339,524	4,558,462	221,953	4,695,216	358,706	4,742,168	4,789,590	4,837,486	4,885,860	In 2025 Charleston County will do a reassessment of property values. The City will use the rollback millage calculation to keep the tax rate flat for FY26.
7	10-3100.4002	LOCAL OPTION SALES TAX	1,184,906	1,213,304	1,136,117	440,003	1,208,375	1,210,605	74,488	1,150,075	13,957	1,173,076	1,196,538	1,220,469	1,244,878	FY26 budget based on 95% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
8	10-3100.4003	PROPERTY TAX DEBT SERVICE	1,136,673	918,823	940,724	183,856	907,016	955,297	14,573	955,297	14,573	964,850	974,498	984,243	994,086	FY26 budget based most recent 12 month actual collections. FY27 will assume increase in debt service of two millage point for Fire Engine.
9	10-3210.4005	TELECOMMUNICATIONS LICENSES	14,180	12,106	15,000	41	12,148	12,148	(2,852)	12,000	(3,000)	12,000	12,000	12,000	12,000	FY25 forecast and FY26 budget based 12 month actual.
10	10-3210.4006	BUSINESS LICENSES	2,295,728	2,076,730	1,984,822	586,322	2,329,662	2,249,568	264,746	2,524,090	539,268	2,549,330	2,574,824	2,600,572	2,626,578	FY26 budget estimated at 95% of last 12 months to include Airbnb revenue plus 15% rate increase to base rate and rate per \$1K fee at 2,048 licenses estimated at \$387K. Long-term forecast increases 1% annually. This revenue stream is tightly aligned with construction activity. Higher interest rates may negatively impact this revenue.
11	10-3210.4007	INSURANCE LICENSES	929,854	1,206,863	996,370	6,117	1,157,794	1,106,863	110,493	1,117,932	121,562	1,129,111	1,140,402	1,151,806	1,163,324	Forecast 1% annual increases to reflect increases in insurance rates.
12	10-3210.4008	PUBLIC UTILITIES	848,712	898,762	850,000	49,219	890,796	882,816	32,816	865,000	15,000	865,000	865,000	865,000	865,000	This revenue a factor of utility fees paid.
13	10-3210.4009	BUILDING PERMITS	923,328	733,157	611,273	600,161	976,568	838,190	226,917	797,462	186,188	805,436	813,490	821,625	829,842	FY26 budget based on 85% of most recent 12 months plus 15% rate increase to base rate and rate per \$1K fee estimated at \$85K. Long-term forecast increases 1% annually. This revenue stream is tightly aligned with construction activity. Higher interest rates may negatively impact this revenue.
14	10-3210.4010	ANIMAL LICENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	The City no longer requires payment for dog permits.
15	10-3210.4011	RESIDENTIAL RENTAL LICENSES	1,603,408	1,604,259	1,447,849	91,763	1,557,456	1,505,883	58,034	1,635,295	187,446	1,668,001	1,701,361	1,735,388	1,770,096	Budget based 90% of last 12 months plus 15% rate increase to base rate of 1,800 estimated licenses (\$280K). Long-term forecast increases 2% annually.
16	10-3210.4013	TRANSPORT NETWORK CO FEE	14,043	18,967	12,000	7,083	20,824	15,912	3,912	15,000	3,000	15,000	15,000	15,000	15,000	Fees from Transportation fares.
17	10-3400.4075	COURT GENERATED REVENUES	239,425	393,609	300,000	250,960	464,752	425,000	125,000	550,000	250,000	495,000	495,000	495,000	495,000	Function of tickets written. FY26 budget based on PCI Municipal Parking revenue projections at city's portion of 100%.
18	10-3450.4106	INTERGOVERNMENT TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	10-3450.4111	GRANT INCOME	10,413	26,833	-	7,607	34,440	7,607	7,607	48,000	48,000	-	-	-	-	IOP Water & Sewer share of Federal Lobbyist
20	10-3450.4115	STATE SHARED FUNDS	103,147	108,282	100,000	28,079	109,619	105,932	5,932	100,000	-	100,000	100,000	100,000	100,000	Aid to Subdivisions from State
21	10-3450.4117	STATE SHARED FUNDS-ALCOHOL	47,000	43,050	48,000	-	42,150	42,900	(5,100)	43,000	(5,000)	43,000	43,000	43,000	43,000	This is the Sunday alcohol license fee paid by island businesses.
22	10-3500.4501	MISCELLANEOUS	22,816	3,556	3,000	655	(8,588)	-	(3,000)	3,000	-	3,000	3,000	3,000	3,000	-
23	10-3500.4502	PARKING LOT REVENUES	673,699	641,598	700,000	229,430	540,800	609,480	(90,520)	624,351	(75,649)	636,838	649,575	662,566	675,818	Municipal parking lots -March and April \$10 per vehicle/Memorial Day thru Labor Day \$15 per vehicle Mon-Fri/ \$25 per vehicle Saturday, Sunday and Holidays/ Sept-Oct \$10 per vehicle. FY26 Budget based PCI Municipal Parking revenue projections at city's portion of 66%.
24	10-3500.4504	SALE OF ASSETS	11,890	80,916	20,000	8,900	63,945	19,775	(225)	5,000	(15,000)	5,000	5,000	5,000	5,000	Gov Deal sales of replacing vehicles
25	10-3500.4505	INTEREST INCOME	177,644	166,006	136,842	107,483	208,076	170,940	34,098	127,662	(9,180)	127,662	127,662	127,662	127,662	FY26 interest income based on 3% annual rate of LGIP investment balance.
26	10-3500.4506	REC. INSTRUCTORS INCOME	201,731	231,352	220,000	124,433	252,334	239,118	19,118	231,000	11,000	235,620	240,332	245,139	250,042	-
27	10-3500.4507	REC. PROGRAM INCOME	82,012	95,699	90,000	27,660	97,500	96,740	6,740	92,000	2,000	92,000	92,000	92,000	92,000	-
28	10-3500.4508	RECYCLING REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	10-3500.4509	KENNEL FEES	14	14	30	-	7	7	(23)	7	(23)	7	7	7	7	-
30	10-3500.4511	STATE ACC TAX ADMIN FEE	210,701	200,227	186,712	80,796	204,536	197,837	11,125	187,945	1,234	191,704	195,538	199,449	203,438	Follows forecast estimates for State Atax. Based on 95% of last 12 month collections.
31	10-3500.4514	PARKING METER REVENUE	618,580	645,442	678,000	211,810	481,557	573,110	(104,890)	599,867	(78,133)	611,864	624,101	636,583	649,315	Rate for street kiosks is \$3/hr. FY26 Budget based on PCI Municipal Parking revenue projections at city's portion of 66%.
32	10-3500.4515	CART PURCHASE REVENUE	9,525	10,350	8,000	4,200	10,125	8,000	-	8,000	-	8,000	8,000	8,000	8,000	Roll Carts -scheduled to be replaced over 3 years (started in FY25) to accommodate side loader truck.
33	10-3500.4516	ALARM PERMIT REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	Alarm permits are no longer required.
34	10-3500.4517	BREACH INLET BOAT RAMP FEES	500	300	100	-	200	100	-	100	-	100	100	100	100	-
35	10-3500.4518	RESIDENTIAL PARKING GUEST BOOKS	60	120	-	-	120	-	-	-	-	-	-	-	-	-
36	10-3500.4525	TREE REPLACEMENT COLLECTIONS	38,692	50,900	6,000	4,150	13,850	6,250	250	6,000	-	6,000	6,000	6,000	6,000	-
37	10-3860.4530	SBITA FINANCING	291,322	147,122	-	-	147,122	94,898	94,898	96,514	96,514	98,184	99,926	89,073	90,349	Software Subscriptions GASB 96-This is due to the accounting requirement to recognize the value of the asset acquired through the arrangement. This is a non-cash entry.
38		TOTAL GENERAL FUND REVENUES (NO TRF)	15,730,001	15,874,685	14,827,349	3,932,502	16,062,705	15,933,438	1,106,089	16,489,811	1,662,463	16,577,952	16,771,945	16,956,169	17,155,394	
39		% Increase/(Decrease) from Prior Year	5%	1%	-7%			7%		11%		1%	1%	1%	1%	

CITY OF ISLE OF PALMS GENERAL FUND															AA
CITY OF ISLE OF PALMS GENERAL FUND															CITY OF ISLE OF PALMS GENERAL FUND
GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
MAYOR & COUNCIL															
10-4010.5001	SALARIES & WAGES	17,000	17,000	17,000	16,375	16,375	16,375	(625)	17,000	-	17,000	17,000	17,000	17,000	
10-4010.5004	FICA EXPENSE	1,071	956	1,301	794	794	794	(507)	1,301	-	1,301	1,301	1,301	1,301	FICA rate is 7.65%
10-4010.5005	RETIREMENT EXPENSE	263	542	278	251	236	251	(27)	278	-	3,155	3,155	3,155	3,155	SCRS employer contribution rates are 18.56%
10-4010.5006	GROUP HEALTH INSURANCE	54,550	71,714	85,551	40,083	80,736	80,775	(4,776)	86,050	499	90,783	94,414	98,191	102,119	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
10-4010.5007	WORKERS COMPENSATION	449	497	513	389	527	527	14	513	-	525	538	552	566	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
10-4020.5010	PRINT AND OFFICE SUPPLIES	179	998	1,500	592	1,099	1,393	(107)	1,500	-	1,500	1,500	1,500	1,500	
10-4020.5014	MEMBERSHIP AND DUES	85	50	500	1,500	1,550	1,500	1,000	500	-	500	500	500	500	
10-4020.5015	MEETINGS AND SEMINARS	20,272	17,786	17,000	2,994	14,079	17,000	-	17,000	-	17,000	17,000	17,000	17,000	MASC conferences and Statehouse meetings.
10-4020.5016	VEHICLE, FUEL & OIL	-	164	-	-	-	-	-	-	-	-	-	-	-	
10-4020.5021	TELEPHONE/CABLE	3,653	6,402	7,000	2,227	5,681	6,507	(493)	7,000	-	7,000	7,000	7,000	7,000	Increased for cell phones for Council
10-4020.5062	INSURANCE	172	201	3,100	231	231	231	(2,869)	236	(2,864)	240	245	250	255	Forecast 2% annual increase each year
10-4020.5079	MISC. & CONTINGENCY EXP	5,829	6,897	6,000	3,175	4,409	6,483	483	6,000	-	6,000	6,000	6,000	6,000	
10-4020.5088	CITIZENS & EMPLOYEE SERVICES	1,945	427	5,500	5,935	6,286	5,935	435	5,500	-	5,500	5,500	5,500	5,500	Includes \$60 Thanksgiving gift card for employees
SUBTOTAL MAYOR & COUNCIL		105,469	123,633	145,243	74,546	132,002	137,772	(7,471)	142,878	(2,365)	150,505	154,154	157,949	161,895	
% Increase/(Decrease) from Prior Year		-18%	17%	17%				-5%	-2%		5%	2%	2%	2%	

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND														CITY OF ISLE OF PALMS GENERAL FUND
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
58	GENERAL GOVERNMENT															
59	10-4110.5001	SALARIES & WAGES	541,369	528,990	594,671	248,348	510,243	545,782	(48,890)	784,393	189,722	823,613	864,794	908,033	953,435	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 5%. FY26 includes FT Financial Analyst and Resilience and Beach Preservation Manager.
60	10-4110.5002	OVERTIME WAGES	611	-	1,816	-	-	908	(908)	1,556	(261)	1,595	1,634	1,675	1,717	Forecast increase is 2.5% per year
61	10-4110.5003	PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-	
62	10-4110.5004	FICA EXPENSE	40,543	39,356	45,631	18,492	37,954	41,822	(3,810)	60,125	14,494	63,128	66,282	69,593	73,069	FICA rate is 7.65%
63	10-4110.5005	RETIREMENT EXPENSE	90,482	91,699	110,708	41,409	84,977	98,108	(12,600)	145,872	35,164	153,159	160,809	168,842	177,276	SCRS employer contribution rates are 18.56%
64	10-4110.5006	GROUP HEALTH INSURANCE	43,221	55,711	84,054	28,640	57,352	62,210	(21,844)	113,945	29,891	120,212	125,020	130,021	135,222	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
65	10-4110.5007	WORKERS COMPENSATION	3,942	4,990	5,141	4,643	6,036	6,036	895	7,029	1,888	7,205	7,385	7,570	7,759	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
66	10-4120.5009	DEBT SERVICE - PRINCIPAL	808,254	705,521	700,731	106,000	711,521	709,907	9,176	768,041	67,310	689,033	695,243	239,015	244,006	100% Debt service on Public Safety Building GO bond (\$425k) and \$3.5M Drainage Phase 3 GO Bond (\$222k), 40% of debt service on Fire Station 2 GO bond (\$110k). FS2 bond matures 1/1/26 and falls off schedule in FY27 and PSB bond matures 3/1/28. Includes VC3 and Citibot SBITA principal (\$11.9k) as defined in GASB 96.
67	10-4120.5010	PRINT AND OFFICE SUPPLIES	10,237	10,948	12,000	3,079	9,467	9,500	(2,500)	12,000	-	12,000	12,000	12,000	12,000	Increased for additional personnel in City Hall
68	10-4120.5011	DEBT SERVICE - INTEREST	165,853	150,386	129,029	61,643	138,905	141,736	12,708	109,884	(19,145)	85,460	61,829	37,940	33,489	matures 1/1/26 and PSB bond matures 3/1/28. FY26+ includes VC3 SBITA interest (12k).
69	10-4120.5013	BANK SERVICE CHARGES	10,117	11,618	11,000	5,856	12,527	13,365	2,365	11,700	700	11,700	11,700	11,700	11,700	
70	10-4120.5014	MEMBERSHIP AND DUES	6,345	5,041	6,000	1,578	5,625	5,574	(426)	6,000	-	6,000	6,000	6,000	6,000	
71	10-4120.5015	MEETINGS AND SEMINARS	7,855	11,307	11,000	2,336	4,713	11,000	-	12,000	1,000	12,000	12,000	12,000	12,000	Includes SCCMA, ICMA, MASC, BS&A, GFOA conferences.
72	10-4120.5016	VEHICLE, FUEL & OIL	4,753	4,836	5,500	1,893	4,001	4,712	(788)	5,500	-	5,500	5,500	5,500	5,500	FY26 budget based on recent 12 months usage and an estimated \$3.16/gallon cost for marine-grade unleaded and \$3.26/gallon cost for diesel fuel per Cel Oil.
73	10-4120.5020	ELECTRIC AND GAS	5,451	5,389	5,500	2,424	4,609	5,543	43	5,500	-	5,500	5,500	5,500	5,500	
74	10-4120.5021	TELEPHONE/CABLE	10,506	12,571	10,500	5,435	13,510	12,250	1,750	12,500	2,000	12,500	12,500	12,500	12,500	
75	10-4120.5022	WATER AND SEWER	1,489	1,637	1,900	1,141	1,920	1,900	-	1,900	-	1,900	1,900	1,900	1,900	
76	10-4120.5024	IT EQUIP, SOFTWARE & SVCS	233,485	248,911	380,500	145,667	273,055	380,500	-	354,500	(26,000)	260,505	260,025	259,527	259,026	Includes City-wide VC3 contract (IT svcs, email, Microsoft licenses, security and backups - 255k) Server replacement (\$16k), workstation replacements (\$16k) and website maint (7k). Also Gen Govt Dept Timekeeping and HR software annual processing fees (7.5k), Citibot resident engagement AI software (15k), software for Public Relations position (10k), Adobe DC (2k), BS&A accounting software (12k), misc provision (2k), hardware replacements (8k), and Incentfit (4k). Moved VC3 SBITA to principal & interest as defined in GASB 96.
77	10-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	154	-	1,000	-	-	1,000	-	2,000	1,000	1,000	1,000	1,000	1,000	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account. FY26 includes new camera for PR (\$1k).
78	10-4120.5026	MAINT & SERVICE CONTRACTS	26,686	18,948	29,000	11,602	25,439	26,069	(2,931)	29,000	-	29,000	29,000	29,000	29,000	City Hall recurring expenses for cleaning, pest control, hvac, stormwater/sol waste disp fees, pressure washing & elevator maint (\$10k), Tree Fund expenditures (\$15k only if needed), and misc provision as needed (\$4k).
79	10-4120.5027	MACHINE/EQUIPMENT REPAIR	495	246	500	800	958	800	300	500	-	500	500	500	500	
80	10-4120.5044	CLEANING/SANITARY SUPPLY	1,649	50	2,500	-	-	1,500	(1,000)	1,500	(1,000)	1,500	1,500	1,500	1,500	
81	10-4120.5049	MEDICAL AND LAB	531	491	700	97	244	550	(150)	550	(150)	550	550	550	550	
82	10-4120.5061	ADVERTISING	8,678	7,871	8,000	6,243	12,866	12,554	4,554	12,000	4,000	6,000	6,000	6,000	6,000	Covers all advertising needs of the City - public notices, employment, license renewals, etc.
83	10-4120.5062	INSURANCE	22,901	27,364	27,600	31,703	41,766	35,814	8,214	37,247	9,647	37,992	38,752	39,527	40,317	Forecast 2% annual increase each year.
84	10-4120.5063	RENT AND LEASES	7,146	8,731	9,000	4,087	7,937	7,340	(1,660)	9,000	-	9,000	9,000	9,000	9,000	City Hall copiers and postage meter.
85	10-4120.5064	EMPLOYEE TRAINING	14,410	51,731	128,220	26,554	52,122	128,220	-	79,365	(48,855)	37,000	37,000	37,000	37,000	Incls \$5,000 for City Hall training, \$2,000 for a safety program and \$72,365 for City-wide tuition reimb program (requests received in advance from employees)
86	10-4120.5065	PROFESSIONAL SERVICES	123,467	87,682	85,000	72,127	100,778	131,000	46,000	102,000	17,000	102,000	102,000	102,000	102,000	Incls annual audit fees including Single Audit in FY26 (\$54k), Clerk to Council (\$30k), Flex benefits administration (\$1k), credit and background checks on new employees (\$3k), Codification updates and online searchable code (\$4k), and drug tests & misc (\$10k)
87	10-4120.5066	TEMPORARY LABOR	1,719	-	4,000	-	-	-	(4,000)	4,000	-	4,000	4,000	4,000	4,000	Provision for occasional office help in City Hall
88	10-4120.5067	CONTRACTED SERVICES	44,757	76,074	149,000	60,033	98,641	149,000	-	245,000	96,000	229,000	229,000	229,000	229,000	Incls grant writing/mgt services (\$30k), traffic engineer consultant for traffic and transportation needs (\$30k), provision for water testing for initiatives coming from Environmental Advisory Committee (\$15k), Smart Recycling composting service (\$6k), Fisher glass recycling (\$10k), lobbyist (\$48k), 50% cost split with IOP Water and Sewer Federal Lobbyist (\$96k) and general provision if needed (\$10k)
89	10-4120.5068	ELECTION EXPENSES	711	12,766	-	-	-	8,039	8,039	10,000	10,000	-	10,000	-	10,000	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years
90	10-4120.5079	MISC. & CONTINGENCY EXP	46,465	44,717	49,000	41,381	48,308	47,086	(1,914)	54,000	5,000	54,000	54,000	54,000	54,000	Provision for donations to Chaplaincy or Bird Rescue when these services are rendered to the City (\$1k), employee appreciation event (\$12k), Holiday Party (\$25k), employee engagement events and Incentfit program (\$15k) & misc (\$1k).
91	10-4120.5085	CAPITAL OUTLAY	128,658	50,658	-	-	-	-	-	-	-	-	-	-	-	GASB 96 VC3 Software Subscription SBITA
92	SUBTOTAL GENERAL GOVT		2,412,941	2,276,242	2,609,201	933,213	2,265,476	2,599,824	(9,377)	2,998,607	389,406	2,782,551	2,832,423	2,402,393	2,475,966	
93	% Increase/(Decrease) from Prior Year		20%	-6%	15%			0%		15%		-7%	2%	-15%	3%	

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	CITY OF ISLE OF PALMS GENERAL FUND															CITY OF ISLE OF PALMS GENERAL FUND
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
95	POLICE															
96	10-4410.5001	SALARIES & WAGES	1,779,932	1,757,362	1,922,343	889,590	1,836,260	1,843,779	(78,564)	2,075,850	153,507	2,179,643	2,288,625	2,403,056	2,523,209	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 5%.
97	10-4410.5002	OVERTIME WAGES	162,421	166,349	172,198	94,472	186,802	161,791	(10,407)	187,876	15,678	193,137	198,544	204,104	209,818	Approximately 9% of regular pay for officers, 17% for communications specialists.
98	10-4410.5003	PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-	
99	10-4410.5004	FICA EXPENSE	145,309	144,035	160,232	73,880	151,719	153,426	(6,806)	173,175	12,943	181,518	190,268	199,448	209,077	FICA rate is 7.65%
100	10-4410.5005	RETIREMENT EXPENSE	369,109	384,086	428,661	191,527	393,385	409,723	(18,938)	463,479	34,819	491,896	515,610	540,485	566,578	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
101	10-4410.5006	GROUP HEALTH INSURANCE	220,469	265,179	313,210	133,708	273,031	305,204	(8,006)	317,781	4,571	335,259	348,669	362,616	377,121	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
102	10-4410.5007	WORKERS COMPENSATION	87,292	105,093	105,798	82,495	115,083	107,418	1,619	114,404	8,606	117,264	120,196	123,201	126,281	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
103	10-4420.5010	PRINT AND OFFICE SUPPLIES	14,059	13,383	15,000	5,591	13,827	13,131	(1,869)	15,000	-	14,000	14,000	14,000	14,000	
104	10-4420.5014	MEMBERSHIP AND DUES	2,070	1,813	2,000	349	1,119	1,199	(801)	2,000	-	2,000	2,000	2,000	2,000	
105	10-4420.5015	MEETINGS AND SEMINARS	2,666	3,459	3,000	129	169	1,500	(1,500)	3,000	-	3,000	3,000	3,000	3,000	Includes hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group
106	10-4420.5016	VEHICLE, FUEL & OIL	118,089	107,419	105,500	46,821	93,658	102,642	(2,858)	100,000	(5,500)	105,500	105,500	105,500	105,500	FY26 budget based on recent 12 months usage and an estimated \$3.16/gallon cost for marine-grade unleaded and \$3.26/gallon cost for diesel fuel per Cel Oil.
107	10-4420.5017	VEHICLE MAINTENANCE	52,987	60,327	60,000	32,767	53,788	58,348	(1,652)	60,000	-	60,000	60,000	60,000	60,000	Increased based on actual
108	10-4420.5020	ELECTRIC AND GAS	31,098	29,325	33,000	12,225	25,559	31,573	(1,427)	32,000	(1,000)	32,000	32,000	32,000	32,000	Increased based on actual. Includes propane. Split 50/50 with Fire Dept.
109	10-4420.5021	TELEPHONE/CABLE	46,269	53,116	52,000	22,671	47,266	52,000	-	58,400	6,400	58,400	58,400	58,400	58,400	Incls phone/internet and cost to switch phones to Segra (\$14k), cellular & data cards (\$7k), NCIC line (\$7k) and Charleston County radio fee (\$28k) FY26 added \$2.4K for First R
110	10-4420.5022	WATER AND SEWER	6,824	5,965	6,500	3,715	5,889	6,500	-	6,500	-	6,500	6,500	6,500	6,500	
111	10-4420.5024	IT EQUP, SOFTWARE & SVCS	37,466	54,814	67,900	36,660	55,517	67,900	-	75,900	8,000	75,900	75,900	75,900	75,900	Police timekeeping (5k) hardware repls (18k), Sonitrol alarm (1k), LawTrac software (4k), Adobe (1k), Pace scheduling module (3k), Power DMS for CALEA (2k), online investigations software (4k), NCIC software annual maint (3k), Code Enforcement Tracking software (5k), Sonitrol alarm monitoring (1k), server warranty (1k), Charleston County MDT license (2.7k) & interagency network IPS (3.7k), new IOP Police App (11k) and misc provision (2k), FY26 includes Alastar MEOC software annual (2.5K), Drone upgrade software FY26+ (\$6K)
112	10-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	13,203	16,832	14,000	4,301	18,305	14,000	-	20,000	6,000	20,000	20,000	20,000	20,000	Tasers (tasers must be discharged twice/yr to maintain certification) (\$2k), ammunition for shooting range (\$2k), firearm replacements (\$5K) and provision for other small equipment as needed (\$5k). (FY26 added License Plate reader \$6K)
113	10-4420.5026	MAINT & SERVICE CONTRACTS	19,016	19,931	40,000	14,205	22,792	30,000	(10,000)	40,000	-	40,000	40,000	40,000	40,000	Incls IOPPD's portion of annual maintenance on Charleston County's MDT (mobile data terminal) system (\$6.5k), elevator maint contract (\$7.5k), janitorial service (\$6k), recurring expenses for pest control, hvac, County stormwater fees and fire protection sys (\$5k) and misc provision as needed (\$15k).
114	10-4420.5027	MACHINE/EQUIPMENT REPAIR	3,024	6,147	7,000	1,571	5,564	7,000	-	7,000	-	8,500	8,500	8,500	8,500	Non-building expense, blowers, sign post digger
115	10-4420.5041	UNIFORMS	24,415	22,762	28,000	18,078	32,140	28,000	-	23,000	(5,000)	23,000	23,000	23,000	23,000	Normal replacement of uniforms and new staff.
116	10-4420.5044	CLEANING/SANITARY SUPPLY	3,805	5,609	5,000	2,164	5,906	5,301	301	5,000	-	6,000	6,000	6,000	6,000	Building cleaning supplies
117	10-4420.5049	MEDICAL AND LAB	5,509	9,220	6,500	3,252	7,921	6,500	-	6,500	-	6,500	6,500	6,500	6,500	Increased based on actual and removed the added \$2500 from FY26 added in FY24 to install a Medsafe pharmaceutical dropbox at the PSB.
118	10-4420.5062	INSURANCE	125,953	143,345	140,100	133,333	147,793	144,750	4,650	147,645	7,545	150,598	153,610	156,682	159,816	Forecast 2% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a \$5k provision for deductibles
119	10-4420.5063	RENT AND LEASES	1,600	2,380	3,000	1,278	2,504	3,000	-	3,000	-	3,000	3,000	3,000	3,000	Police copier. Timeclock rental moved to IT account
120	10-4420.5064	EMPLOYEE TRAINING	12,901	13,552	16,500	10,693	16,577	16,500	-	20,500	4,000	16,500	16,500	16,500	16,500	Increased based on actual. FY26 + forecast includes \$2,500 field training office tracking system
121	10-4420.5065	PROFESSIONAL SERVICES	5,020	4,995	5,000	-	-	5,000	-	5,000	-	5,000	5,000	5,000	5,000	Annual CALEA continuation
122	10-4420.5067	CONTRACTED SERVICES	-	5,575	-	180	5,755	180	180	12,000	12,000	12,000	12,000	12,000	12,000	Critter Control Traps for Coyotes (\$6K) and Evidence Hazmat Cleaning (\$6K).
123	10-4420.5079	MISC. & CONTINGENCY EXP	5,355	4,507	7,000	4,314	5,209	7,000	-	9,000	2,000	5,000	5,000	5,000	5,000	Increased to allow for increased promotional and recruitment efforts (National Night Out and Community Events). FY26 added investigative fees (\$2K).
124	10-4420.5081	CANINE KENNEL EXPENSES	1,474	2,203	4,700	1,498	2,236	4,700	-	4,700	-	4,700	4,700	4,700	4,700	Includes \$2,500 for food, vet appointment, and kennel maintenance supplies for PD K-9 program
125	SUBTOTAL POLICE		3,297,335	3,408,781	3,724,142	1,821,466	3,525,774	3,588,065	(136,078)	3,988,710	264,568	4,156,814	4,323,022	4,497,091	4,679,399	
126	% Increase/(Decrease) from Prior Year		19%	3%	9%			-4%		7%		4%	4%	4%	4%	
127																

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND														CITY OF ISLE OF PALMS GENERAL FUND
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
128	FIRE															
129	10-4510.5001	SALARIES & WAGES	2,207,153	2,274,113	2,643,257	1,211,003	2,449,563	2,524,004	(119,253)	2,686,345	43,089	2,820,663	2,961,696	3,109,780	3,265,269	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 5%.
130	10-4510.5001	OVERTIME WAGES	385,677	464,850	442,691	304,562	537,482	590,439	147,748	481,417	38,725	494,897	508,754	522,999	537,643	Total OT budget is 17% of Regular Pay - 8% of this is scheduled OT, 9% is estimated OT for coverage of vacation & sick time, extra coverage on summer holidays, etc.
131	10-4510.5003	PART-TIME WAGES	318	7,728	20,000	-	-	20,000	-	20,000	-	20,000	20,000	20,000	20,000	
132	10-4510.5004	FICA EXPENSE	193,752	205,082	237,605	114,240	224,430	239,785	2,180	243,787	6,182	255,170	267,019	279,438	292,453	FICA rate is 7.65%
133	10-4510.5005	RETIREMENT EXPENSE	505,437	564,762	658,538	305,489	601,432	658,538	-	675,679	17,141	708,473	741,371	775,850	811,987	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
134	10-4510.5006	GROUP HEALTH INSURANCE	309,291	383,896	490,032	212,110	424,794	457,265	(32,767)	485,660	(4,372)	512,371	532,866	554,181	576,348	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
135	10-4510.5007	WORKERS COMPENSATION	118,669	125,083	149,303	117,109	151,744	147,881	(1,422)	152,734	3,431	156,552	160,466	164,478	168,590	Based on current SCMIT rates (including an experience modifier) and forecasted salaries. Firefighter rates decreased for calendar year 2023.
136	10-4510.5008	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-	-	-	-	-	-	
137	10-4520.5009	DEBT SERVICE - PRINCIPAL	3,842	9,411	10,398	-	-	10,398	-	4,787	(5,612)	5,998	6,448	6,823	7,173	Vector FD scheduling & training software SBITA as defined in GASB 96.
138	10-4520.5010	PRINT AND OFFICE SUPPLIES	5,996	5,676	6,500	2,246	4,484	6,000	(500)	6,000	(500)	6,000	6,000	6,000	6,000	
139	10-4520.5011	DEBT SERVICE - INTEREST	78	1,239	653	-	-	653	-	7,936	7,284	6,728	6,278	5,903	5,553	Vector FD scheduling & training software SBITA as defined in GASB 96.
140	10-4520.5014	MEMBERSHIP AND DUES	1,442	1,208	2,000	318	1,310	2,000	-	2,000	-	2,300	2,300	2,300	2,300	Int'l Assoc of Fire Chiefs, Amazon, Costco, Sams, NFPA, SCIAAI, Fire Engineering, EMS Assc, Fire Alarm
141	10-4520.5015	MEETINGS AND SEMINARS	1,752	6,338	3,900	2,961	6,274	5,621	1,721	9,900	6,000	9,900	9,900	9,900	9,900	Includes \$2,400 for Fire Marshal's attendance at State Fire Marshal Conference and State Arson Conference and added \$6K CPSE Excellence Conference
142	10-4520.5016	VEHICLE, FUEL & OIL	37,154	27,957	31,000	11,394	23,041	28,000	(3,000)	28,000	(3,000)	31,000	31,000	31,000	31,000	FY26 budget based on recent 12 months usage and an estimated \$3.16/gallon cost for marine-grade unleaded and \$3.26/gallon cost for diesel fuel per Cel Oil.
143	10-4520.5017	VEHICLE MAINTENANCE	75,952	63,827	75,000	37,189	68,043	75,000	-	80,000	5,000	75,000	75,000	75,000	75,000	Increased based on age of tower 1002 truck scheduled for replacement in FY27
144	10-4520.5020	ELECTRIC AND GAS	42,654	44,212	46,000	20,534	40,777	46,085	85	46,000	-	46,000	46,000	46,000	46,000	
145	10-4520.5021	TELEPHONE/CABLE	60,212	52,518	61,000	25,317	53,631	60,207	(793)	61,000	-	61,000	61,000	61,000	61,000	Incls phone/internet (\$26k), cellular & data cards (\$8k) and Charleston County radio fee (\$27k)
146	10-4520.5022	WATER AND SEWER	9,332	11,836	13,000	7,842	13,009	12,142	(858)	13,000	-	13,000	13,000	13,000	13,000	
147	10-4520.5024	IT EQUIP, SOFTWARE & SVCS	47,621	64,376	35,700	27,225	36,191	44,430	8,730	53,500	17,800	53,500	53,500	53,500	53,500	Incls Fire timekeeping (\$5k) Crewsense(4k), Adobe DC (1k), Chas Co MDT maint contract (3k) and Image Trend records mgt software (5k), Sonitrol alarm (2k), Vector Solutions training software (6k), Vector Solutions Check-it Inventory & Maint software (1.5k), add Vector Solutions scheduling software w/ integration to RMS system (8.6k), First Arriving dashboard software annual subscription (3.6k), ROK Brothers Net Cloud Mobile Performance Management Software (\$1.8K) and misc provision (1k), GASB 96 Subscription Software (\$11k)
148	10-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	13,512	9,789	10,000	3,584	11,835	10,664	664	10,000	-	10,000	10,000	10,000	10,000	Provision for small (<\$5k) equipment as needed.
149	10-4520.5026	MAINT & SERVICE CONTRACTS	39,788	44,043	41,000	21,653	43,042	45,727	4,727	41,000	-	41,000	41,000	41,000	41,000	Incls elevator maint (\$6k), bay door maint (\$3k), janitorial service (\$5k), hvac maint (\$5k), recurring expenses for pest control, AED, county stormwater fees, fire suppression foam and fire protection system (\$7k) and misc provision as needed (\$15k).
150	10-4520.5027	MACHINE/EQUIPMENT REPAIR	12,736	9,800	15,000	10,955	15,442	15,292	292	15,000	-	15,000	15,000	15,000	15,000	FY26 includes \$5k for radio battery replacements
151	10-4520.5041	UNIFORMS	23,154	42,548	44,000	18,525	34,449	44,000	-	46,000	2,000	46,000	46,000	46,000	46,000	Increased to allow for a more professional standard among all employees. Provides for quick dry summer uniforms.
152	10-4520.5044	CLEANING/SANITARY SUPPLY	9,150	12,448	10,000	5,404	11,362	11,408	1,408	13,000	3,000	13,000	13,000	13,000	13,000	Increased based on actual
153	10-4520.5049	MEDICAL AND LAB	26,535	66,692	60,500	29,293	83,394	60,500	-	40,500	(20,000)	40,500	40,500	40,500	40,500	Paramedic supplies back to normal levels after FY25 and continued FY26+ to maintain the paramedic program.
154	10-4520.5062	INSURANCE	153,510	182,435	207,600	178,654	201,258	203,653	(3,947)	207,726	126	211,881	216,118	220,441	224,849	Forecast 2% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a \$5k provision for deductibles. FY26 increased to include coverage for another Medical Director Doctor.
155	10-4520.5063	RENT AND LEASES	1,108	533	2,500	199	474	1,500	(1,000)	1,000	(1,500)	1,000	1,000	1,000	1,000	Fire Dept copier. Timeclock rental moved to IT account
156	10-4520.5064	EMPLOYEE TRAINING	22,682	20,015	26,500	14,587	19,330	28,837	2,337	26,500	-	26,500	26,500	26,500	26,500	Increased to allow for bringing in outside trainers
157	10-4520.5065	PROFESSIONAL SERVICES	21,969	29,621	32,000	13,461	39,670	32,000	-	39,400	7,400	39,400	39,400	39,400	39,400	Incls annual required testing for aerials and engine pumps (\$6k). Added \$6k to outsource annual firehose testing. Added \$21k for medical control officer req'd by SCDHEC. Added \$6.4K wellness & resiliency services
158	10-4520.5079	MISC. & CONTINGENCY EXP	6,222	10,268	9,000	6,081	10,297	9,000	-	9,000	-	9,000	9,000	9,000	9,000	Added \$2,000 for fire prevention materials, kids helmets, etc.
159	10-4520.5080	VOLUNTEER FIRE POINTS	-	-	-	-	-	-	-	-	-	-	-	-	-	
160	10-4520.5085	CAPITAL OUTLAY	30,994	-	-	-	-	-	-	-	-	-	-	-	-	GASB 96 Software Subscription SBITA
161	SUBTOTAL FIRE		4,367,693	4,742,304	5,384,676	2,701,935	5,106,757	5,391,027	6,351	5,506,871	122,195	5,731,832	5,960,117	6,198,992	6,448,965	
162	% Increase/(Decrease) from Prior Year		18%	9%	14%			0%		2%		4%	4%	4%	4%	
163																

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND														CITY OF ISLE OF PALMS GENERAL FUND
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
164	PUBLIC WORKS															
165	10-4610.5001	SALARIES & WAGES	699,272	656,834	685,662	338,974	684,367	688,588	2,927	721,909	36,247	758,004	795,905	835,700	877,485	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 5%.
166	10-4610.5002	OVERTIME WAGES	17,360	12,778	12,064	12,094	19,211	18,844	6,780	12,782	718	13,101	13,429	13,765	14,109	Includes OT provision for beach cleanup as needed. Forecast increase is 2.5% per year
167	10-4610.5003	PART-TIME WAGES	19,680	19,629	25,984	10,505	20,587	21,633	(4,351)	27,906	1,922	28,604	29,319	30,052	30,803	Part-time weekend restroom maintenance/attendant. 100% of wages and fringes covered by transfer in from Muni Atax fund.
168	10-4610.5004	FICA EXPENSE	54,880	51,265	55,364	27,092	54,080	55,773	410	58,339	2,975	61,178	64,157	67,283	70,563	FICA rate is 7.65%
169	10-4610.5005	RETIREMENT EXPENSE	119,121	117,705	129,498	59,085	117,878	129,498	-	136,359	6,861	143,117	150,212	157,661	165,480	SCRS employer contribution rates are 18.56%
170	10-4610.5006	GROUP HEALTH INSURANCE	101,412	114,765	131,136	61,037	123,059	130,435	(701)	134,102	2,966	141,478	147,137	153,022	159,143	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
171	10-4610.5007	WORKERS COMPENSATION	53,368	56,190	57,105	43,274	58,805	57,105	-	60,137	3,032	61,640	63,181	64,761	66,380	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
172	10-4620.5010	PRINT AND OFFICE SUPPLIES	690	162	1,000	174	206	1,000	-	1,000	-	1,500	1,500	1,500	1,500	
173	10-4620.5014	MEMBERSHIP AND DUES	171	(34)	500	-	-	500	-	500	-	500	500	500	500	
174	10-4620.5015	MEETINGS AND SEMINARS	55	161	500	79	183	500	-	500	-	500	500	500	500	Attendance at stormwater managers meetings
175	10-4620.5016	VEHICLE, FUEL & OIL	116,856	85,577	95,000	44,758	84,629	87,534	(7,466)	90,000	(5,000)	95,000	95,000	95,000	95,000	FY26 budget based on recent 12 months usage and an estimated \$3.16/gallon cost for marine-grade unleaded and \$3.26/gallon cost for diesel fuel per Cel Oil. Increased based on actual and includes new additions to the fleet including Skid steer, mini excavator, storm water truck, vactor trailer, and 2nd caterpillar debris operations for total of 20 units.
176	10-4620.5017	VEHICLE MAINTENANCE	110,806	219,456	135,000	100,132	210,255	184,415	49,415	167,000	32,000	167,000	167,000	167,000	167,000	
177	10-4620.5020	ELECTRIC AND GAS	70,341	75,905	72,000	31,975	70,423	78,304	6,304	74,000	2,000	56,000	56,000	56,000	56,000	Increased based on actual. Future years lowered to adjust for solar panel savings.
178	10-4620.5021	TELEPHONE/CABLE	12,791	13,270	14,000	7,201	14,225	16,718	2,718	14,000	-	14,000	14,000	14,000	14,000	
179	10-4620.5022	WATER AND SEWER	1,518	1,304	3,000	896	1,533	1,459	(1,541)	3,000	-	3,000	3,000	3,000	3,000	
180	10-4620.5024	IT EQUIP, SOFTWARE & SVCS	7,419	2,790	16,000	132	1,425	10,000	(6,000)	16,000	-	16,000	16,000	16,000	16,000	Incls Public Wks timekeeping (2k), Fuelmaster (2k), Arc GIS mapping/drainage sys mgt (1.2k), Citiworks maintenance management software (10k) and misc provision (.5k)
181	10-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	4,585	6,302	8,000	1,864	5,682	6,500	(1,500)	8,000	-	8,000	8,000	8,000	8,000	Provision for small (<\$5k) equipment as needed. Includes additional provision for Stormwater manager and the jet vac trailer.
182	10-4620.5026	MAINT & SERVICE CONTRACTS	12,866	11,997	11,500	7,343	14,537	12,053	553	11,500	-	11,500	11,500	11,500	11,500	Includes monthly janitorial service and pest control.
183	10-4620.5027	MACHINE/EQUIPMENT REPAIR	2,960	171	4,000	59	70	4,000	-	4,000	-	4,000	4,000	4,000	4,000	
184	10-4620.5041	UNIFORMS	11,946	14,700	15,500	6,281	13,425	14,667	(833)	15,500	-	15,500	15,500	15,500	15,500	Weekly uniform service + \$150/yr per employee for steel-toed boots and includes more frequent uniform replacements.
185	10-4620.5044	CLEANING/SANITARY SUPPLY	1,116	1,176	2,000	158	607	1,200	(800)	2,000	-	2,000	2,000	2,000	2,000	
186	10-4620.5049	MEDICAL AND LAB	2,735	3,164	4,000	2,955	3,777	3,980	(20)	4,000	-	4,000	4,000	4,000	4,000	Cintas First Aid
187	10-4620.5054	STREET SIGNS	1,276	1,763	2,000	-	1,566	2,000	-	2,000	-	2,000	2,000	2,000	2,000	Covers island wide street name signs only as needed.
188	10-4620.5062	INSURANCE	40,596	51,620	58,900	50,979	51,497	52,979	(5,921)	54,039	(4,861)	55,119	56,222	57,346	58,493	Forecast 2% annual increase each year. Includes underground storage tank insurance on (2) fuel tanks.
189	10-4620.5063	RENT AND LEASES	169	11,934	1,000	951	998	1,000	-	1,000	-	1,000	1,000	1,000	1,000	Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account.
190	10-4620.5064	EMPLOYEE TRAINING	46	-	300	-	-	300	-	500	200	500	500	500	500	
191	10-4620.5065	PROFESSIONAL SERVICES	2,021	3,365	3,000	2,636	4,467	3,000	-	3,600	600	3,600	3,600	3,600	3,600	DHEC and UST testing. Using Crompco for all 3 sites (Public Works, Marina and PSB). Includes annual testing and additional compliance monitoring. Increase based actual price increases.
192	10-4620.5066	TEMPORARY LABOR	246,585	227,377	248,000	106,827	220,415	233,807	(14,193)	248,000	-	248,000	248,000	248,000	248,000	Incls provision for additional services if needed, such as right-of-way maintenance, office help, Front Beach parking lot and compactor cleanup. Hourly rate \$18/hr.
193	10-4620.5067	CONTRACTED SERVICES	900	1,463	1,000	312	1,775	1,406	406	1,500	500	1,500	1,500	1,500	1,500	Covers annual shred day service
194	10-4620.5079	MISC. & CONTINGENCY EXP	494	1,089	1,000	164	692	899	(101)	1,000	-	1,000	1,000	1,000	1,000	
195	10-4620.5089	GARBAGE CART PROCUREMENT	16,462	16,310	100,000	16,222	16,222	100,000	-	100,000	-	100,000	8,500	8,500	8,500	Includes second phase of new carts for residents as part of side loader transition. New carts are sold for \$75
196		SUBTOTAL PUBLIC WORKS	1,730,497	1,780,187	1,894,013	934,160	1,796,596	1,920,098	26,085	1,974,171	80,159	2,018,342	1,984,161	2,044,189	2,107,056	
197		% Increase/(Decrease) from Prior Year	16%	3%	6%			1%		4%		2%	-2%	3%	3%	
198																

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND														CITY OF ISLE OF PALMS GENERAL FUND
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
199	BUILDING															
200	10-4710.5001	SALARIES & WAGES	259,202	333,413	298,610	167,744	346,555	308,196	9,586	319,720	21,110	335,706	352,491	370,116	388,622	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 5%.
201	10-4710.5002	OVERTIME WAGES	872	2,335	1,091	649	2,072	1,091	-	1,180	89	1,209	1,240	1,271	1,302	Forecast increase is 2.5% per year
202	10-4710.5004	FICA EXPENSE	19,553	24,792	22,927	12,365	25,574	23,660	733	24,549	1,622	25,774	27,060	28,411	29,829	FICA rate is 7.65%
203	10-4710.5005	RETIREMENT EXPENSE	43,491	59,913	55,625	28,192	59,209	55,625	-	59,559	3,934	62,531	65,652	68,929	72,370	SCRS employer contribution rates are 18.56%
204	10-4710.5006	GROUP HEALTH INSURANCE	32,950	64,306	57,447	35,856	71,767	53,427	(4,020)	58,021	574	61,212	63,660	66,207	68,855	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
205	10-4710.5007	WORKERS COMPENSATION	2,353	2,310	2,763	2,059	2,716	2,715	(48)	2,962	199	3,036	3,112	3,190	3,269	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
206	10-4720.5010	PRINT AND OFFICE SUPPLIES	8,259	11,776	10,000	2,500	11,334	10,933	933	11,000	1,000	11,000	11,000	11,000	11,000	
207	10-4720.5014	MEMBERSHIP AND DUES	569	616	1,000	-	160	1,000	-	2,000	1,000	2,000	2,000	2,000	2,000	Arborist and Floodplain Management Membership Dues
208	10-4720.5015	MEETINGS AND SEMINARS	-	2,211	3,000	1,723	3,765	3,000	-	5,000	2,000	5,000	5,000	5,000	5,000	Increase budget for meetings and conferences for Zoning Administrator and Business License Coordinator
209	10-4720.5016	VEHICLE, FUEL & OIL	3,259	3,313	3,600	1,354	3,010	2,833	(767)	3,000	(600)	3,600	3,600	3,600	3,600	FY26 budget based on recent 12 months usage and an estimated \$3.16/gallon cost for marine-grade unleaded and \$3.26/gallon cost for diesel fuel per Cel Oil.
210	10-4720.5017	VEHICLE MAINTENANCE	101	571	1,000	1,737	2,246	1,800	800	1,800	800	500	500	500	500	Increase due to age of truck, scheduled to be replaced in FY27.
211	10-4720.5020	ELECTRIC AND GAS	5,451	6,517	5,100	2,425	5,739	5,543	443	6,000	900	6,000	6,000	6,000	6,000	
212	10-4720.5021	TELEPHONE/CABLE	4,614	3,696	5,500	1,904	3,998	4,018	(1,482)	5,000	(500)	5,000	5,000	5,000	5,000	
213	10-4720.5022	WATER AND SEWER	1,308	1,553	1,600	1,009	1,680	1,600	-	1,600	-	1,600	1,600	1,600	1,600	
214	10-4720.5024	IT EQUIP, SOFTWARE & SVCS	6,222	19,245	35,000	1,358	2,823	35,000	-	35,000	-	35,000	35,000	35,000	35,000	Incls Building Dept timekeeping (1k), BS&A business license maint (.5k), Geothinq GIS software subscription (2k), provision for permitting & licensing software (30k) and misc provision (.5k). STR software moved to Muni Atax Fund.
215	10-4720.5025	NON-CAPITAL TOOLS & EQUIPMENT	920	-	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
216	10-4720.5026	MAINT & SERVICE CONTRACTS	8,838	8,680	7,500	4,587	9,246	8,215	715	8,200	700	8,200	8,200	8,200	8,200	Includes provision for janitorial service, pest control, HVAC maintenance, etc.
217	10-4720.5027	MACHINE/EQUIPMENT REPAIR	-	-	500	-	-	-	(500)	500	-	500	500	500	500	
218	10-4720.5041	UNIFORMS	431	989	500	54	1,044	500	-	500	-	500	500	500	500	
219	10-4720.5044	CLEANING/SANITARY SUPPLY	321	-	500	44	44	250	(250)	500	-	500	500	500	500	
220	10-4720.5049	MEDICAL AND LAB	203	140	100	53	53	131	31	250	150	200	200	200	200	
221	10-4720.5062	INSURANCE	10,839	13,361	17,300	14,733	15,661	16,733	(567)	17,067	(233)	17,409	17,757	18,112	18,474	Forecast 2% annual increase each year
222	10-4720.5063	RENT AND LEASES	726	155	1,500	-	57	1,500	-	1,500	-	1,500	1,500	1,500	1,500	Copier rental. Timeclock rental moved to IT account
223	10-4720.5064	EMPLOYEE TRAINING	1,426	2,548	2,000	-	1,272	2,000	-	2,500	500	2,500	2,500	2,500	2,500	
224	10-4720.5065	PROFESSIONAL SERVICES	37,300	10,953	10,300	2,265	9,385	9,545	(755)	10,300	-	10,300	10,300	10,300	10,300	Flood letter (\$2,000) BOZA & Plan Commission legal/prof svcs (\$2,500, \$1,000 of which is training), services for Planning Comm (\$3,000), GIS subscription (\$1,800)
225	10-4720.5066	TEMPORARY LABOR	-	-	4,000	-	-	-	(4,000)	2,000	(2,000)	2,000	2,000	2,000	2,000	Added \$4,000 for occasional office help.
226	10-4720.5079	MISC. & CONTINGENCY EXP	308	1,444	500	-	739	500	-	500	-	500	500	500	500	
227	10-4720.5085	CAPITAL OUTLAY	181,012	-	42,000	-	-	-	(42,000)	-	(42,000)	-	-	-	-	Rentalscape SBITA as defined in GASB 96 moved to Municipal Accommodations Fund. FY26 budget and future forecast based on Veris Maturity Analysis Schedule.
228	SUBTOTAL BUILDING		630,527	574,839	591,963	282,610	580,146	550,814	(41,149)	581,208	(10,755)	604,277	628,373	653,635	680,122	
229	% Increase/(Decrease) from Prior Year		42%	-9%	3%			-7%		-2%		4%	4%	4%	4%	

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1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND														CITY OF ISLE OF PALMS GENERAL FUND
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
231	RECREATION															
232	10-4810.5001	SALARIES & WAGES	377,840	405,685	420,674	205,715	419,626	414,849	(5,825)	448,303	27,629	470,718	494,254	518,967	544,915	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 5%.
233	10-4810.5002	OVERTIME WAGES	1,971	1,633	10,087	1,092	1,768	1,651	(8,436)	2,714	(7,373)	2,781	2,851	2,922	2,995	Forecast increase is 2.5% per year
234	10-4810.5003	PART-TIME WAGES	211,364	227,245	244,000	128,362	250,771	252,435	8,435	267,800	23,800	267,800	267,800	267,800	267,800	Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation.
235	10-4810.5004	FICA EXPENSE	44,674	48,012	51,619	25,368	50,820	51,174	(446)	54,989	3,370	56,709	58,515	60,411	62,402	FICA rate is 7.65%
236	10-4810.5005	RETIREMENT EXPENSE	67,387	71,890	81,274	34,264	70,082	81,274	-	85,034	3,760	87,882	92,263	96,863	101,692	SCRS employer contribution rates are 18.56%
237	10-4810.5006	GROUP HEALTH INSURANCE	53,439	66,701	74,801	35,317	70,677	74,255	(546)	75,168	367	79,302	82,474	85,773	89,204	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
238	10-4810.5007	WORKERS COMPENSATION	15,280	20,210	19,051	15,188	20,392	20,062	1,011	20,371	1,320	20,880	21,402	21,937	22,486	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
240	10-4820.5010	PRINT AND OFFICE SUPPLIES	9,684	11,954	13,000	4,640	8,523	10,540	(2,460)	13,000	-	13,000	13,000	13,000	13,000	Printing supplies and copier
241	10-4820.5014	MEMBERSHIP AND DUES	1,081	1,581	1,600	970	2,185	1,776	176	1,600	-	1,600	1,600	1,600	1,600	
242	10-4820.5015	MEETINGS AND SEMINARS	1,692	1,996	3,000	2,119	2,144	3,000	-	3,500	500	3,500	3,500	3,500	3,500	Increased based on more staff attending conferences and CE
243	10-4820.5016	VEHICLE, FUEL & OIL	3,661	3,983	5,300	1,927	3,669	4,327	(973)	4,000	(1,300)	5,300	5,300	5,300	5,300	FY26 budget based on recent 12 months usage and an estimated \$3.16/gallon cost for marine-grade unleaded and \$3.26/gallon cost for diesel fuel per Cel Oil.
244	10-4820.5017	VEHICLE MAINTENANCE	2,501	2,672	2,000	176	2,438	1,500	(500)	2,000	-	2,000	2,000	2,000	2,000	
245	10-4820.5020	ELECTRIC AND GAS	33,136	35,135	35,000	14,882	32,124	35,000	-	36,000	1,000	36,000	36,000	36,000	36,000	Increased based on actual
246	10-4820.5021	TELEPHONE/CABLE	10,917	10,393	11,000	4,458	10,365	10,575	(425)	11,000	-	11,000	11,000	11,000	11,000	
247	10-4820.5022	WATER AND SEWER	3,904	4,532	5,000	3,057	5,084	4,848	(152)	5,000	-	5,000	5,000	5,000	5,000	
248	10-4820.5024	IT EQUP, SOFTWARE & SVCS	23,440	3,496	27,000	3,197	5,216	27,000	-	25,000	(2,000)	25,000	25,000	25,000	25,000	Incls Rec Dept timekeeping (3k), Rec Trac software w/ online registration, scheduling & communications modules (15k), hardware replacements (6k), and misc provision (.5k)
249	10-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,559	2,731	2,000	1,235	1,960	2,000	-	2,000	-	2,000	2,000	2,000	2,000	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
250	10-4820.5026	MAINT & SERVICE CONTRACTS	37,775	43,422	46,000	29,159	50,460	46,000	-	46,000	-	46,000	46,000	46,000	46,000	
251	10-4820.5027	MACHINE/EQUIPMENT REPAIR	1,581	2,465	2,500	1,588	3,505	2,500	-	2,500	-	2,500	2,500	2,500	2,500	
252	10-4820.5041	UNIFORMS	1,646	2,581	1,950	912	3,493	1,950	-	1,950	-	1,950	1,950	1,950	1,950	
253	10-4820.5044	CLEANING/SANITARY SUPPLY	6,652	8,000	8,000	3,172	7,645	8,000	-	8,000	-	8,000	8,000	8,000	8,000	
254	10-4820.5049	MEDICAL AND LAB	685	608	1,000	158	452	500	(500)	1,000	-	1,000	1,000	1,000	1,000	First Aid supplies
255	10-4820.5062	INSURANCE	52,675	69,596	75,400	79,919	84,406	79,919	4,519	81,517	6,117	83,148	84,811	86,507	88,237	Forecast 2% annual increase each year
256	10-4820.5063	RENT AND LEASES	1,459	1,447	2,500	866	1,439	2,500	-	2,500	-	2,500	2,500	2,500	2,500	Includes color copier rental and year round portable toilets.
257	10-4820.5064	EMPLOYEE TRAINING	1,311	2,436	2,500	710	2,191	2,500	-	2,500	-	2,000	2,000	2,000	2,000	
258	10-4820.5065	PROFESSIONAL SERVICES	-	120	120	-	-	120	-	120	-	120	120	120	120	Annual backflow tests
259	10-4820.5066	TEMPORARY LABOR	-	-	2,000	-	-	-	(2,000)	2,000	-	2,000	2,000	2,000	2,000	Added budget to address temporary staffing needs
260	10-4820.5079	MISC. & CONTINGENCY EXP	1,741	2,651	3,500	278	1,528	3,500	-	3,500	-	3,500	3,500	3,500	3,500	
261	10-4820.5085	CAPITAL OUTLAY	-	108,004	-	-	-	12,117	12,117	12,723	12,723	13,359	14,027	14,729	15,465	GASB 96 Software Subscription SBITA - Vermont Systems RecTrac, Net Cert Pro
262	10-4830.5088	5 & UNDER GROUPS	719	663	1,000	-	475	1,000	-	1,000	-	1,000	1,000	1,000	1,000	Increased to include additional toddlers programming
263	10-4830.5091	PROGRAMS	3,350	5,019	5,000	4,857	5,233	5,856	856	10,500	5,500	6,000	6,000	6,000	6,000	Supplies for all youth and adult programming and classes and book rentals for book walk (\$4.5K).
264	10-4830.5092	SPECIAL ACTIVITIES/EVENTS	19,258	19,037	24,500	10,730	19,695	22,858	(1,642)	24,500	-	24,500	24,500	24,500	24,500	Includes Doggie Day, Halloween, Ghostly Tide Tales
265	10-4830.5093	SUMMER CAMPS	10,441	12,688	15,500	3,297	12,219	15,500	-	15,500	-	14,500	14,500	14,500	14,500	
266	10-4830.5095	THEME ACTIVITIES	1,950	3,456	14,000	4,872	5,228	9,500	(4,500)	6,000	(8,000)	6,000	6,000	6,000	6,000	Includes Farmers Market and community offerings.
268	10-4830.5097	ADULT SPORTS	12,989	11,010	15,000	5,377	13,144	12,786	(2,214)	16,000	1,000	16,000	16,000	16,000	16,000	Increased official/umpires' rates and cost athletic equipment
269	10-4830.5098	YOUTH SPORTS	35,149	27,837	37,000	7,934	26,612	33,202	(3,798)	38,000	1,000	38,000	38,000	38,000	38,000	Increased official/umpires' rates and cost athletic equipment
270	10-4830.5099	KEENAGERS	2,376	3,806	4,500	1,491	3,079	4,500	-	4,500	-	4,500	4,500	4,500	4,500	Keenagers programming
271	SUBTOTAL RECREATION		1,055,285	1,244,692	1,268,376	637,285	1,198,648	1,261,073	(7,303)	1,337,789	69,413	1,367,050	1,402,867	1,440,379	1,479,666	
272	% Increase/(Decrease) from Prior Year		0%	18%	2%			-1%		5%		2%	3%	3%	3%	
273																

CITY OF ISLE OF PALMS GENERAL FUND															AA
CITY OF ISLE OF PALMS GENERAL FUND															CITY OF ISLE OF PALMS GENERAL FUND
GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
COURT															
10-4910.5001	SALARIES & WAGES	85,922	81,913	85,475	42,232	83,457	85,587	112	91,789	6,313	96,378	101,197	106,257	111,570	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 5%.
10-4910.5002	OVERTIME WAGES	9,153	3,286	1,950	1,049	2,539	1,950	-	2,119	169	2,172	2,226	2,282	2,339	Forecast increase is 2.5% per year
10-4910.5003	PART-TIME WAGES	15,041	20,065	28,800	13,612	26,342	27,224	(1,576)	36,600	7,800	24,000	24,000	24,000	24,000	Includes \$1,500 for fill-in Judge if needed. FY26 includes adding one court a month for parking court.
10-4910.5004	FICA EXPENSE	8,428	8,057	8,891	4,357	8,598	8,779	(112)	9,984	1,093	9,375	9,748	10,139	10,550	FICA rate is 7.65%
10-4910.5005	RETIREMENT EXPENSE	18,137	17,655	21,571	8,499	16,895	21,571	-	24,222	2,651	22,745	23,650	24,599	25,596	SCRS employer contribution rates are 18.56%
10-4910.5006	GROUP HEALTH INSURANCE	6,998	11,915	27,754	18,307	26,541	39,270	11,516	40,643	12,889	42,879	44,594	46,377	48,233	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
10-4910.5007	WORKERS COMPENSATION	234	291	325	229	311	325	-	365	40	374	384	393	403	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
10-4920.5010	PRINT AND OFFICE SUPPLIES	1,779	2,587	1,500	355	2,460	1,081	(419)	1,500	-	1,500	1,500	1,500	1,500	Postage and other office supplies
10-4920.5014	MEMBERSHIP AND DUES	69	(34)	50	-	-	50	-	50	-	50	50	50	50	Includes membership to MASC
10-4920.5015	MEETINGS AND SEMINARS	400	406	2,000	321	487	2,000	-	2,000	-	2,000	2,000	2,000	2,000	Includes conferences to SCJA and MASC
10-4920.5021	TELEPHONE/CABLE	3,633	3,248	4,000	1,654	3,455	3,421	(579)	4,000	-	4,000	4,000	4,000	4,000	Phone and internet service
10-4920.5024	IT EQUIP, SOFTWARE & SVCS	-	60	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000	Includes provision for Court jury selection software (.5k) and misc provision (.5k) LawTrac court software included in Police.
10-4920.5025	NON-CAPITAL TOOLS & EQUIPMENT	109	-	500	-	-	500	-	500	-	500	500	500	500	Provision for small (<\$5k) equipment as needed
10-4920.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	
10-4920.5062	INSURANCE	976	1,257	1,500	1,448	1,448	1,448	(52)	1,500	-	1,530	1,561	1,592	1,624	General Liability SCMIRF
10-4920.5064	EMPLOYEE TRAINING	1,346	1,171	-	-	-	-	-	-	-	-	-	-	-	
10-4920.5065	PROFESSIONAL SERVICES	241,153	247,066	200,000	80,333	219,174	250,000	50,000	278,600	78,600	278,600	278,600	278,600	278,600	Includes most legal fees for the City and Court security. Added \$100 per court (36) for interpreter \$3,600. Increased based on actual.
10-4920.5079	MISC. & CONTINGENCY EXP	(237)	655	850	80	757	850	-	850	-	850	850	850	850	Includes jury duty payments
SUBTOTAL COURT		393,142	399,598	386,168	172,475	392,464	445,057	58,889	495,722	109,555	487,954	495,859	504,140	512,814	
% Increase/(Decrease) from Prior Year		26%	2%	-3%			15%		28%		-2%	2%	2%	2%	
BEACH SERVICE OFFICERS (BSOs)															
10-5710.5002	OVERTIME WAGES	2,522	3,834	1,500	4,421	5,155	4,658	3,158	2,500	1,000	2,500	2,500	2,500	2,500	
10-5710.5003	PART-TIME WAGES	82,111	90,764	29,480	39,080	59,165	41,984	12,504	49,600	20,120	49,600	49,600	49,600	49,600	Increased PT hourly rate. All BSOs wages and fringes are covered with transfers in from Tourism Funds. Added addl BSO to cover county park.
10-5710.5004	FICA EXPENSE	6,478	7,237	2,370	3,328	4,920	3,568	1,198	3,986	1,616	3,986	3,986	3,986	3,986	FICA rate is 7.65%
10-5710.5006	GROUP HEALTH INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
10-5710.5007	WORKERS COMPENSATION	4,704	3,337	2,343	1,539	2,379	2,379	36	3,941	1,598	4,040	4,141	4,244	4,350	Based on current SCMIT rates (including an experience modifier) and forecasted salaries. The premium rate for BSOs was changed by SCMIT from the police rate to a lower rate.
SUBTOTAL BEACH SERVICE OFFICERS		95,816	105,172	35,693	51,292	74,542	52,589	16,896	60,027	24,334	60,125	60,226	60,330	60,436	
% Increase/(Decrease) from Prior Year		-1%	10%	-66%			47%		68%		0%	0%	0%	0%	
TOTAL GENERAL FUND EXPENDITURES		14,088,704	14,655,449	16,039,474	7,608,981	15,072,405	15,946,319	(93,155)	17,085,984	1,046,509	17,359,450	17,841,203	17,959,097	18,606,319	
% Increase/(Decrease) from Prior Year		17%	4%	9%			-1%		7%		2%	3%	1%	4%	
NET INCOME BEFORE TRANSFERS		1,641,296	1,219,236	(1,212,126)	(3,676,480)	990,301	(12,881)	1,199,244	(596,172)	615,953	(781,498)	(1,069,258)	(1,002,929)	(1,450,924)	
10-3900.4901	OPERATING TRANSFERS IN	1,242,166	1,488,628	2,451,740	884,171	2,355,106	2,451,740	-	2,666,059	214,319	1,902,387	1,968,166	2,521,891	2,874,961	Incls transfers in from Tourism funds for BSOs and Marina Parking Attendant (\$60k), 7 Police Officers (\$773.2k), Victims Advocate (\$3k), Police summer OT (\$20k), 8 Firefighters and 50% of Fire Inspector (\$893.3k), 3 Paramedics (\$331.2k), 50% of Public Wks fuel (\$45k) & temps (\$124k), Front Beach restroom attendant (\$30k) and Public Relations/Media Coordinator (\$41.5k from CVB 30% Funds) 2 CDL Drivers (\$174K) , 1 Code Enforcement Officer (\$80k) and STR Coordinator (\$78k)
10-3900.5901	OPERATING TRANSFERS OUT	(2,574,397)	(2,448,944)	(1,239,614)	-	(2,448,944)	(1,239,614)	-	(2,069,887)	(830,273)	(1,120,889)	(898,908)	(1,518,962)	(1,424,037)	Transfers Out to Capital Projects Fund. (Will adjust as needed to cover GF expenses)
NET TRANSFERS IN/(OUT)		(1,332,231)	(960,315)	1,212,126	884,171	(93,838)	1,212,126	-	596,172	(615,954)	781,498	1,069,258	1,002,929	1,450,924	
NET INCOME AFTER TRANSFERS		309,066	258,921	0	(2,792,309)	896,463	1,199,245	1,199,244	(0)	(1)	0	(0)	0	(0)	
ENDING FUND BALANCE		4,552,921	4,811,842	4,811,842			6,011,087		6,011,087		6,011,087	6,011,086	6,011,087	6,011,087	

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND														CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
5	CAPITAL PROJECTS FUND REVENUES															
6	20-3450.4029	DONATIONS OF EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	20-3450.4106	INTERGOVERNMENT TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	20-3450.4111	GRANT INCOME	10,442	141,064	2,024,300	401,943	499,489	1,795,600	(228,700)	3,330,000	1,305,700	-	-	-	-	FY26 incl a FEMA flood mitigation grant for an island residence Forest Trail (\$100k). FY26 assumes reimbursable Hazard Mitigation Grant for Waterway total of (\$980k) and 50% (\$500k) of SC State Contribution for Stormwater grant rec'd FY24. FY26 includes SC State Contribution for Stormwater grant 50% (\$500k) rec'd FY24 for drainage improvements on Palm Blvd between 38th and 41st. Also funded by \$1.250M RIA SC State Contribution rec'd FY25.
9	20-3500.4501	MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	20-3500.4504	SALE OF ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	20-3500.4505	INTEREST INCOME	461,206	725,794	635,913	376,556	745,624	643,512	7,599	450,290	(185,624)	240,289	240,289	240,289	240,289	FY26 interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced in FY27.
12	20-3500.4512	BOND PROCEEDS	-	-	-	-	-	-	-	-	-	2,500,000	1,500,000	-	-	\$3.5 million GO Bond issued in January 2021 to fund Phase 3 drainage construction. Debt service expense is in the General Fund. FY25 includes \$2.5 GO Bond for Ladd
13	20-3860.5805	MUNICIPAL LEASE PROCEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	
14		TOTAL CAPITAL PROJ REVENUES (NO TRANSI	471,648	866,858	2,660,213	778,499	1,245,113	2,439,112	(221,101)	3,780,290	1,120,076	2,740,289	1,740,289	240,289	240,289	
15		% Increase/(Decrease) from Prior Year	-70%	84%	207%			-8%		42%		-28%	-36%	-86%		
17	GENERAL GOVERNMENT															
18	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	20-4140.5024	IT EQUIP, SOFTWARE & SVCS	22,788	438	42,000	-	-	11,700	(30,300)	-	(42,000)	-	-	-	-	
20	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	2,000	-	-	2,000	-	6,000	4,000	2,000	2,000	2,000	2,000	Provision for City Hall and Council Chamber furniture as needed. FY26 includes furniture for new staff members.
21	20-4140.5026	MAINT & SERVICE CONTRACTS	1,109	-	14,472	777	777	14,472	-	125,000	110,528	14,472	14,472	14,472	14,472	Building maintenance contingency to proactively address issues as needed. FY26 major repairs and maintenance to City Hall and 1% (FY27+) of City Hall building insured value. Split 50/50 Gen Govt/Building
22	20-4140.5065	PROFESSIONAL SERVICES	-	97,546	-	-	-	-	-	-	-	-	-	-	-	City-wide Microsoft Office 365 previously budgeted here is now budgeted in the new IT Equip, Software & Svcs account
23	20-4140.5085	CAPITAL OUTLAY	6,261	69,696	408,533	271,483	330,677	262,677	(145,856)	150,000	(258,533)	-	20,000	50,000	90,000	FY26 incl FEMA flood mitigation proj for island residence (\$100K) is the final half of the project. (The entire project will be offset with grants). Add Office Space to upstairs conference room (\$50K). Forecast periods = 100% of Gen Govt capital needs per the 10-yr plan.
24		SUBTOTAL GENERAL GOVT	30,158	167,679	467,005	272,260	331,454	290,849	(176,156)	281,000	(186,005)	16,472	36,472	66,472	106,472	
25		% Increase/(Decrease) from Prior Year	-33%	456%	179%			-38%		-40%		-94%	121%	82%	60%	
27	POLICE															
28	20-4440.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	20-4440.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	28,690	28,690	-	-	-	-	-	-	-	-	Replace/reconfigure Police Dept servers per VC3 recommendation
30	20-4440.5025	NON-CAPITAL TOOLS & EQUIPMENT	2,755	-	-	-	-	-	-	-	-	-	-	-	-	
31	20-4440.5026	MAINT & SERVICE CONTRACTS	12,164	14,389	62,500	637	8,623	62,500	-	92,500	30,000	125,000	125,000	165,000	125,000	Building maintenance contingency to proactively address issues as needed. Equals 1% (FY23-26) or 2% (FY27+) of PSB insured value. PSB costs are split 50% with Fire Department
32	20-4440.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	20-4440.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	20-4440.5085	CAPITAL OUTLAY	142,791	62,864	86,250	71,074	67,652	86,250	-	64,000	(22,250)	181,500	258,500	131,500	170,500	FY26 incl 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.
35		SUBTOTAL POLICE	157,709	77,253	148,750	100,401	104,964	148,750	-	156,500	7,750	306,500	383,500	296,500	295,500	
36		% Increase/(Decrease) from Prior Year	69%	-51%	93%					5%		96%	25%	-23%	0%	
38	FIRE															
39	20-4540.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	20-4540.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	20-4540.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	20-4540.5025	NON-CAPITAL TOOLS & EQUIPMENT	13,078	(151)	-	-	(20,825)	-	-	-	-	-	13,000	-	-	Body Armor for Firefighters as needed, useful life of 5 years.
43	20-4540.5026	MAINT & SERVICE CONTRACTS	34,160	42,616	222,160	73,362	97,805	222,160	(0)	158,160	(64,000)	256,321	256,321	256,321	256,321	Includes provision for facility maintenance at PSB and Station #2. Equals 1% of insured building values for FY26 and 2% for FY27+. FY26 HVAC replacement as needed (\$30k)
44	20-4540.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	Rental of construction/office trailer for use during renovation.
45	20-4540.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	
46	20-4540.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-	
47	20-4540.5085	CAPITAL OUTLAY	173,862	143,086	56,250	30,587	116,437	56,250	-	20,000	(36,250)	1,510,500	941,000	87,500	218,000	FY26 includes 50% cost of one Thermal Imaging Camera (\$20K). Forecast periods = 50% of annual Fire Dept expenses per the 10-year cap plan not including Fire Engine Pumper
48		SUBTOTAL FIRE	221,100	185,551	278,410	103,948	193,417	278,410	(0)	178,160	(100,250)	1,766,821	1,210,321	343,821	474,321	
49		% Increase/(Decrease) from Prior Year	-85%	-16%	50%			0%		-36%		892%	-31%	-72%	38%	
51	PUBLIC WORKS															
52	20-4640.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	
53	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	
54	20-4640.5026	MAINT & SERVICE CONTRACTS	14,833	13,929	17,040	-	13,489	14,189	(2,851)	17,040	-	34,081	34,081	34,081	34,081	Provision for facilities maintenance = 1% (FY26) or 2% (FY27+) of insured building value including wash station.
55	20-4640.5063	RENT AND LEASES	-	5,692	-	-	4,406	-	-	-	-	-	-	-	-	
56	20-4640.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	
57	20-4640.5084	CIP PHASE 4 DRAINAGE	848,666	1,651,771	250,000	281,743	1,312,317	333,878	83,878	1,850,000	1,600,000	-	-	-	-	Drainage improvement on Palm Blvd between 38th and 41st. Funded by \$500K state budget allocation grant from FY24 and & \$1,250M state budget allocation grant from FY25.
58	20-4640.5085	CAPITAL OUTLAY	23,536	-	70,000	53,634	53,634	70,000	-	126,667	56,667	253,500	48,500	215,000	290,000	FY26 fuel dispenser (\$20K) and 1/3 of rear loader garbage truck (\$106,667). Forecast periods = 50% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.

CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND														AA		
CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND																
			ACTUAL	ACTUAL	BUDGET FY25	YTD As Of	Jan-Dec 2024	FORECAST	INCREASE/	BUDGET FY26	INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST	NOTES
	GL Number	Description	FY23	FY24		12/31/24	12 Months	FY25	(DECR) FROM		(DECREASE)	FY27	FY28	FY29	FY30	
						(6 MOS)			FY25 BUDGET	FROM FY25	FROM FY25					
59	20-4640.5086	DRAINAGE	58,229	61,810	1,030,000	23,849	60,968	750,000	(280,000)	1,580,000	550,000	100,000	100,000	100,000	100,000	Includes annual provisions for drainage contingency (\$100k) and Waterway Blvd multi-use path elevation project (\$1,480M). Funded by FEMA reimburseable stormwater grant (\$980K) and 50% of SC State Budget (\$500K)
60		SUBTOTAL PUBLIC WORKS	945,263	1,733,202	1,367,040	359,227	1,444,814	1,168,067	(198,973)	3,573,707	2,206,667	387,581	182,581	349,081	424,081	
61		% Increase/(Decrease) from Prior Year	38%	83%	-21%			-15%		161%		-89%	-53%	91%	21%	
62																
63		BUILDING														
64	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,325	-	-	-	-	-	-	-	-	-	-	-	-	
65	20-4740.5026	MAINT & SERVICE CONTRACTS	591	2,618	14,472	-	-	14,472	-	125,000	110,528	14,472	14,472	14,472	14,472	Building maintenance contingency to proactively address issues as needed - 2% (FY27+) of City Hall building insured value. Split 50/50 Gen Govt/Building FY26 includes increase for major R&M to City Hall.
66	20-4740.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	38,000	-	-	-	FY26 includes \$10k for HVAC replacements if needed. Forecast periods = 100% of Building Dept needs per the 10-yr plan.
67		SUBTOTAL BUILDING	1,916	2,618	14,472	-	-	14,472	-	125,000	110,528	52,472	14,472	14,472	14,472	
68		% Increase/(Decrease) from Prior Year	-46%	37%	453%					764%		-58%	-72%			
69																
70		RECREATION														
71	20-4840.5024	IT EQUIP, SOFTWARE & SVCS	13,027	-	48,500	17,483	17,483	17,483	(31,017)	2,000	(46,500)	-	-	-	-	Net Cert Pro Cameras
72	20-4840.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	7,500	-	-	7,500	-	7,500	-	7,500	7,500	7,500	7,500	Provision for Fitness Room equipment
73	20-4840.5026	MAINT & SERVICE CONTRACTS	24,070	27,719	116,019	10,539	18,461	116,019	-	96,019	(20,000)	88,025	88,025	88,025	88,025	Provision for facilities maintenance = .5% (FY26) (\$66k) or 1% (FY27+) of insured building value. A lesser maintenance % used for Rec Dept as this Dept has full-time maintenance staff. FY26 includes roof repairs (\$30K).
74	20-4840.5085	CAPITAL OUTLAY	162,001	94,236	171,333	14,100	56,748	546,999	375,666	28,000	(143,333)	69,500	87,500	48,750	10,000	Fencing on Soccer Field (\$8K), flooring office and lobby (\$20K). Forecast period annual amounts = 50% of 10 Year Capital Plan Recreation totals.
75		SUBTOTAL RECREATION	199,098	121,954	343,352	42,122	92,692	688,001	344,649	133,519	(209,833)	165,025	183,025	144,275	105,525	
76		% Increase/(Decrease) from Prior Year	137%	-39%	182%			100%		-61%		24%	11%	-21%	-27%	
77																
78		MARINA PUBLIC DOCK														
79	20-6820.5020	ELECTRIC AND GAS	-	-	-	-	-	-	-	700	700	700	700	700	700	New Public Dock
80	20-6820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	New Public Dock
81	20-6820.5062	INSURANCE	-	-	-	-	-	40,000	40,000	50,000	50,000	50,000	50,000	50,000	50,000	FY25 forecast and FY26 budget includes insurance for new public dock
82	20-6820.5085	CAPITAL OUTLAY	-	-	-	-	-	1,350,000	1,350,000	-	-	-	-	-	-	FY25 forecast includes Marina new public dock
83		SUBTOTAL MARINA PUBLIC DOCK	-	-	-	-	-	1,390,000	1,390,000	60,700	60,700	60,700	60,700	60,700	60,700	
84		% Increase/(Decrease) from Prior Year	#DIV/0!	#DIV/0!	#DIV/0!			#DIV/0!		#DIV/0!						
85																
86		TOTAL CAPITAL PROJECTS FUND EXPENDITURES	1,555,244	2,288,258	2,619,030	877,957	2,167,342	3,978,550	1,359,520	4,508,586	1,889,556	2,755,571	2,071,071	1,275,321	1,481,071	
87		% Increase/(Decrease) from Prior Year	-36%	47%	14%			52%		72%		-39%	-25%	-38%	16%	
88																
89		NET INCOME BEFORE TRANSFERS	(1,083,596)	(1,421,400)	41,183	(99,458)	(922,229)	(1,539,438)	(1,580,621)	(728,296)	(769,479)	(15,282)	(330,782)	(1,035,032)	(1,240,782)	
90																
91		TRANSFERS														
92	20-3900.4901	OPERATING TRANSFERS IN	2,471,375	2,116,341	1,239,614	-	2,116,341	1,239,614	-	2,069,887	830,273	1,120,889	898,908	1,518,962	1,424,037	
93	20-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	-	-	-	-	-	(3,000,000)	-	-	-	Transfer to Beach Preservation for Beach renourishment
94		NET TRANSFERS IN/(OUT)	2,471,375	2,116,341	1,239,614	-	2,116,341	1,239,614	-	2,069,887	830,273	(1,879,111)	898,908	1,518,962	1,424,037	
95																
96		NET INCOME AFTER TRANSFERS	1,387,779	694,941	1,280,797	(99,458)	1,194,112	(299,824)	(1,580,621)	1,341,591	60,794	(1,894,393)	568,126	483,930	183,255	
97																
98		ENDING FUND BALANCE	12,940,598	13,635,539	14,916,336			13,335,714		14,677,305		12,782,912	13,351,039	13,834,969	14,018,225	

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND														CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
3																
4																
5	MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES														MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES	
6	30-3450.4105	ACCOM. FEE REVENUE	1,869,571	1,667,828	1,614,390	947,162	1,752,031	1,666,404	52,014	1,633,076	18,686	1,665,737	1,699,052	1,733,033	1,767,694	FY26 budget based on 98% of most recent 12 month actual collections. Increased to match trend and new Airbnb revenue. Long-term forecast assumes 2% annual increase.
7	30-3450.4106	COUNTY ACC. FEE REVENUE	751,634	670,238	662,438	329,414	709,216	701,920	39,482	687,882	25,444	701,639	715,672	729,985	744,585	FY26 budget based on 98% of most recent 12 month actual collections. Increased to match trend and new Airbnb revenue. Long-term forecast assumes 2% annual increase.
8	30-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	30-3500.4504	SALE OF ASSETS	-	7,213	-	-	-	-	-	-	-	-	-	-	-	
10	30-3500.4505	INTEREST INCOME	102,396	165,086	143,762	107,102	216,128	178,968	35,206	129,322	(14,440)	69,322	69,322	69,322	69,322	FY26 interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced in FY27.
11	30-3860.4530	SBITA FINANCING	31,751	113,276	35,000	-	113,276	65,500	30,500	113,276	78,276	65,500	65,500	65,500	65,500	Software Subscriptions GASB 96-This is due to the accounting requirement to recognize the value of the asset acquired through the arrangement. This is a non-cash entry.
12	TOTAL REVENUES (NO TRANSFERS)		2,755,351	2,623,641	2,455,590	1,383,678	2,790,651	2,612,792	157,202	2,563,556	107,966	2,502,199	2,549,546	2,597,841	2,647,101	
13	% Increase/(Decrease) from Prior Year		8%	-5%	-6%			6%		4%		-2%	2%	2%	2%	
14																
15	GENERAL GOVERNMENT															
16	30-4120.5009	DEBT SERVICE - PRINCIPAL	84,000	39,335	-	-	-	53,065	53,065	55,676	55,676	58,460	61,383	-	-	FY26 includes Rentalscape STR compliance software (\$55.6k) SBITA as defined in GASB 96.
17	30-4120.5011	DEBT SERVICE - INTEREST	1,411	11,165	-	-	-	15,710	15,710	16,537	16,537	17,364	18,232	-	-	FY26 includes Rentalscape STR compliance software (\$16.5k) SBITA as defined in GASB 96.
18	30-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	30-4120.5020	ELECTRIC AND GAS	386	407	400	153	358	400	-	400	-	400	400	400	400	Lights for City's Welcome Sign
20	30-4120.5024	IT EQUIP, SOFTWARE & SVCS	52	225	50,000	-	-	-	(50,000)	-	(50,000)	-	-	-	-	Moved Rentalscape STR compliance software (\$72k) to SBITA as defined in GASB 96.
21	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	30-4120.5026	MAINT & SERVICE CONTRACTS	25,476	34,048	76,000	10,154	44,166	88,055	12,055	76,000	-	34,000	34,000	34,000	34,000	Provision for annual trimming of all roadside palm trees between Breach Inlet and 57th Ave + 19 Palm at Rec Dept (\$34k) and refinish approx. 7 street print crosswalks (\$42k)
23	30-4120.5054	STREET SIGNS	14,899	12,459	10,000	12,001	19,202	19,398	9,398	17,000	7,000	15,000	15,000	15,000	15,000	Parking management outsourced. Replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs. FY26 includes replacement of emergency beach access signs.
24	30-4120.5061	ADVERTISING	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	30-4120.5065	PROFESSIONAL SERVICES	-	719	-	-	-	-	-	-	-	-	-	-	-	
26	30-4120.5079	MISC. & CONTINGENCY EXP	14,878	31,714	32,000	41,822	43,888	43,467	11,467	40,000	8,000	40,000	40,000	40,000	40,000	(\$24k) contract for holiday decorations including installation of Front Beach lights and holiday tree, all bulbs and supplies and storage. Added \$8K for mounting wreaths. Provision for lighting oak trees at end of the IOP Connector (\$5k), US flags (\$3k).
27	30-4120.5085	CAPITAL OUTLAY	-	128,276	83,333	-	-	45,856	(37,477)	-	(83,333)	-	-	-	-	City Hall
28	SUBTOTAL GENERAL GOVT		141,104	258,347	251,733	64,130	107,615	265,951	14,218	205,613	(46,120)	165,224	169,015	89,400	89,400	
29	% Increase/(Decrease) from Prior Year		-3%	83%	-3%			6%		-18%		-20%	2%	-47%		
30																
31	POLICE															
32	30-4420.5021	TELEPHONE/CABLE	9,929	13,015	9,000	9,175	14,390	14,282	5,282	15,000	6,000	15,000	15,000	15,000	15,000	Comcast service for IOP Connector camera and Marina pier feed. Increased modem speed for pier cameras.
33	30-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	30-4420.5026	MAINT & SERVICE CONTRACTS	9,762	13,486	14,000	5,365	13,927	12,760	(1,240)	14,000	-	14,000	14,000	14,000	14,000	Covers pooper scooper stations, supplies and repair/replacements as needed by Animal Control.
35	30-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	
36	30-4420.5067	CONTRACTED SERVICES	14,791	17,388	60,000	21,012	42,896	42,896	(17,104)	40,000	(20,000)	40,000	40,000	40,000	40,000	Provision for Charleston County Sheriff 1 Deputy assistance. Includes additional support cost shared with IOP County Park. Replaced with 2 BSOs
37	30-4420.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	30-4420.5085	CAPITAL OUTLAY	49,546	115,067	55,000	46,909	58,296	55,000	-	104,000	49,000	72,600	103,400	52,600	68,200	FY26 includes 1 SUV repl (\$64k) and 16 Computers @ \$2,500 to replace windows 10 PCs 16 units (\$40K). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan.
39	SUBTOTAL POLICE		84,027	158,956	138,000	82,461	129,510	124,937	(13,063)	173,000	35,000	141,600	172,400	121,600	137,200	
40	% Increase/(Decrease) from Prior Year		189%	89%	-13%			-9%		25%		-18%	22%	-29%	13%	
41																
42	FIRE															
43	30-4520.5009	DEBT SERVICE - PRINCIPAL	81,449	82,752	84,076	84,076	84,076	84,076	-	85,421	1,345	86,788	88,177	213,083	219,765	Debt service for Fire engine (\$85.4K). FY29+includes new purchase for Pumper Truck.
44	30-4520.5011	DEBT SERVICE - INTEREST	12,508	11,205	9,881	9,881	9,881	9,881	-	8,536	(1,345)	7,169	5,780	68,119	61,437	Debt service for Fire engine (\$8.5K). FY29+includes new purchase for Pumper Truck.
45	30-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	2,807	-	-	-	-	-	-	-	-	-	-	-	-	
46	30-4520.5026	MAINT & SERVICE CONTRACTS	-	525	-	-	-	-	-	-	-	-	-	-	-	
47	30-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-	
48	30-4520.5085	CAPITAL OUTLAY	86,730	172,284	183,000	3,717	165,919	83,000	(100,000)	130,000	(53,000)	604,200	376,400	35,000	87,200	FY26 includes Sea Doo (\$18K), Rescue Boat (\$100K)and PPV Fans (\$12K). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
49	SUBTOTAL FIRE		183,494	266,766	276,957	97,674	259,876	176,957	(100,000)	223,957	(53,000)	698,157	470,357	316,202	368,402	
50	% Increase/(Decrease) from Prior Year		-32%	45%	4%			-36%		-19%		212%	-33%	-33%	17%	
51																
52	PUBLIC WORKS															
53	30-4620.5026	MAINT & SERVICE CONTRACTS	12,966	13,226	44,000	1,908	6,615	34,000	(10,000)	47,500	3,500	47,500	47,500	47,500	47,500	Charleston Co solid waste disposal fees on Front Beach compactor and beach trash dumpsters (\$9,000), right of way maintenance including Island wide trash clean up (\$19,500), beach path maint (\$2,500), and wayfinding sign maint (\$1,500), city owned road patch as needed (\$15K).
54	30-4620.5054	STREET SIGNS	2,562	2,805	1,500	3,446	4,994	1,500	-	1,500	-	1,500	1,500	1,500	1,500	
55	30-4620.5063	RENT AND LEASES	-	-	-	-	(4,406)	-	-	-	-	-	-	-	-	
56	30-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	
57	30-4620.5067	CONTRACTED SERVICES	8,000	-	-	-	-	-	-	-	-	-	-	-	-	
58	30-4620.5079	MISC. & CONTINGENCY EXP	-	-	-	-	-	-	-	-	-	-	-	-	-	
59	30-4620.5084	CONSTRUCTION IN PROGRESS	121,095	18,560	-	-	-	-	-	-	-	-	-	-	-	Drainage Phase 4
60	30-4620.5085	CAPITAL OUTLAY	23,530	-	110,000	-	-	110,000	-	151,000	41,000	101,400	19,400	86,000	116,000	FY26 includes 100% of City's cost for undergrounding elec lines (\$131k)and 4-in Water Pumps (\$20K). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
61	30-4620.5086	DRAINAGE	74,000	870	195,804	58,356	43,516	195,804	-	198,668	2,864	448,668	448,668	448,668	448,668	Includes annual ditch maintenance (\$196-199k per year)

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND														CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
62		SUBTOTAL PUBLIC WORKS	242,153	35,461	351,304	63,710	50,720	341,304	(10,000)	398,668	47,364	599,068	517,068	583,668	613,668	
63		% Increase/(Decrease) from Prior Year	-55%	-85%	891%			-3%		13%		50%	-14%	13%	5%	
64																
65		RECREATION														
66	30-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	9,000	-	-	8,837	(163)	(9,000)	-	-	-	-	-	
67	30-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	
68	30-4820.5085	CAPITAL OUTLAY	50,000	102,573	164,333	41,316	88,889	40,000	(124,333)	73,000	(91,333)	27,800	35,000	19,500	4,000	FY26 includes soccer goals (\$8K) and 34% cost of reconstruct 2 tennis courts (\$65K). Forecast period annual amts = 20% of 10 Yr Cap Plan totals
69		SUBTOTAL RECREATION	50,000	102,573	173,333	41,316	88,889	48,837	(124,496)	73,000	(100,333)	27,800	35,000	19,500	4,000	
70		% Increase/(Decrease) from Prior Year	#DIV/0!	105%	69%			-45%		-159%		-128%	26%	-44%	-79%	
71																
72		FRONT BEACH AND PARKING MANAGEMENT														
73	30-5620.5009	DEBT SERVICE - PRINCIPAL	-	14,691	-	-	-	-	-	-	-	-	-	-	-	
74	30-5620.5010	PRINT AND OFFICE SUPPLIES	8,909	11,286	-	1,629	2,763	2,565	2,565	1,700	1,700	1,700	1,700	1,700	1,700	Municipal PCI parking management outsourced. FY26 -Hurricane re-entry stickers
75	30-5620.5011	DEBT SERVICE - PRINCIPAL	-	2,465	-	-	-	-	-	-	-	-	-	-	-	
76	30-5620.5013	BANK SERVICE CHARGES	69,192	49,216	-	-	865	-	-	-	-	-	-	-	-	Municipal PCI parking management outsourced
77	30-5620.5020	ELECTRIC AND GAS	41,633	42,445	42,000	17,550	38,914	42,803	803	42,000	-	42,000	42,000	42,000	42,000	Landscape lighting in Front Beach area
78	30-5620.5021	TELEPHONE/CABLE	2,580	1,445	2,000	721	1,448	2,000	-	2,000	-	2,000	2,000	2,000	2,000	Internet service for Code enforcement tablets (\$2,000).
79	30-5620.5022	WATER AND SEWER	3,487	2,579	3,500	2,422	3,456	3,444	(56)	3,500	-	3,500	3,500	3,500	3,500	Irrigation
80	30-5620.5024	IT EQUIP, SOFTWARE & SVCS	14,290	17,363	8,000	11,117	13,567	22,384	14,384	24,000	16,000	24,000	24,000	24,000	24,000	NetCertPro mgt of City-wide traffic camera system, incl maint and add 'l cameras at Marina, Breach Inlet and JLong & Ocean (8k). Forecast based on Veris Maturity Analysis schedule for T2 System SBITA as defined in GASB 96.
81	30-5620.5025	NON-CAPITAL TOOLS & EQUIPMENT	625	4,842	3,000	1,892	1,985	3,000	-	3,000	-	3,000	3,000	3,000	3,000	Provision for surveillance camera replacements if needed (\$3k).
82	30-5620.5026	MAINT & SERVICE CONTRACTS	13,845	10,910	28,500	649	11,559	19,082	(9,418)	28,500	-	28,500	28,500	28,500	28,500	Sidewalks (\$5k) parking lot (\$10k), irrig (\$2.5k), lighting (\$2.5k), benches/cans (\$2k), road patch (\$5k), surveille camera maint (\$1.5k).
83	30-5620.5027	MACHINE/EQUIPMENT REPAIR	9,838	11,815	-	-	3,482	2,878	2,878	-	-	-	-	-	-	18 Kiosks repair and maintenance managed and maintained by PCI.
84	30-5620.5041	UNIFORMS	1,052	97	2,000	81	81	1,000	(1,000)	2,000	-	2,000	2,000	2,000	2,000	BSO uniforms
85	30-5620.5054	STREET SIGNS	7,456	2,077	2,000	1,127	2,845	2,278	278	2,000	-	2,000	2,000	2,000	2,000	Replace Front Beach parking signs as needed.
86	30-5620.5062	INSURANCE	887	1,236	1,800	1,914	1,914	1,914	114	2,000	200	2,040	2,081	2,122	2,165	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area
87	30-5620.5065	PROFESSIONAL SERVICES	856	4,155	-	395	2,774	1,592	1,592	-	-	-	-	-	-	Municipal PCI parking management outsourced
88	30-5620.5067	CONTRACTED SERVICES	16,800	17,800	18,000	4,400	18,800	18,000	-	18,000	-	18,000	18,000	18,000	18,000	Beach recycling collection per contract
89	30-5620.5079	MISC. & CONTINGENCY EXP	7,092	617	1,000	-	281	1,000	-	1,000	-	7,500	7,500	7,500	7,500	Provision for unanticipated costs.
90	30-5620.5085	CAPITAL OUTLAY	71,051	-	-	-	-	-	-	-	-	-	-	-	-	T2 System SBITA as defined in GASB 96. FY24 forecast based on Veris Maturity Analysis Schedule
91		SUBTOTAL FR BEACH/PKG MGT	269,594	195,038	111,800	43,898	104,735	123,938	12,138	129,700	17,900	136,240	136,281	136,322	136,365	
92		% Increase/(Decrease) from Prior Year	8%	-28%	-43%			11%		16%		5%	0%	0%	0%	
93																
94		TOTAL MUNI ATAX FUND EXPENDITURES	970,372	1,017,142	1,303,127	393,190	741,344	1,081,925	(221,202)	1,203,938	(99,189)	1,768,089	1,500,121	1,266,692	1,349,035	
95		% Increase/(Decrease) from Prior Year	-21%	5%	6%			-17%		-8%		47%	-15%	-16%	7%	
96																
97		NET INCOME BEFORE TRANSFERS	1,784,979	1,606,499	1,152,463	990,488	2,049,306	1,530,867	378,404	1,359,617	207,155	734,110	1,049,425	1,331,148	1,298,066	
98																
99		TRANSFERS														
100	30-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	
101	30-3900.5901	OPERATING TRANSFERS OUT	(583,050)	(829,433)	(1,114,195)	(856,195)	(1,685,628)	(989,195)	125,000	(1,104,821)	9,374	(3,498,375)	(858,602)	(1,067,966)	(1,201,463)	Includes transfers to General Fund for 3 firefighters (\$325k), 3 police officers (\$321.1k) and 50% of Pub Works fuel (\$45k) & temp labor (\$124k) and 1 CDL Driver (\$92.2k). FY26 incl transfers to Marina fund of \$50k for Marina green space, \$75K for Marina Maint and \$75k resurface City's portion of reconfigure parking lot. In FY27, \$225k for 50% of bulkhead recoating if necessary. \$2.5M Transfer to Beach Preservation.
102		NET TRANSFERS IN/(OUT)	(583,050)	(829,433)	(1,114,195)	(856,195)	(1,685,628)	(989,195)	125,000	(1,104,821)	9,374	(3,498,375)	(858,602)	(1,067,966)	(1,201,463)	
103																
104		NET INCOME AFTER TRANSFERS	1,201,929	777,066	38,268	134,293	363,678	541,672	503,404	254,796	216,528	(2,764,265)	190,823	263,182	96,603	
105																
106		ENDING FUND BALANCE	3,685,072	4,462,138	4,500,406			5,003,810		5,258,606		2,494,341	2,685,164	2,948,347	3,044,950	

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND														CITY OF ISLE OF PALMS HOSPITALITY TAX FUND
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
3	HOSPITALITY TAX FUND REVENUES															
6	35-3450.4108	HOSPITALITY TAX	1,354,621	1,504,549	1,310,168	680,726	1,499,893	1,478,799	168,631	1,404,859	94,692	1,432,956	1,461,615	1,490,848	1,520,665	FY26 budget based on 95% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
7	35-3500.4504	SALE OF ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	35-3500.4505	INTEREST INCOME	56,546	87,478	85,784	43,836	86,549	75,955	(9,829)	60,764	(25,020)	53,243	53,243	53,243	53,243	-
9	35-3860.5805	MUNICIPAL LEASE PROCEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10		TOTAL REVENUES (NO TRANSFERS)	1,411,167	1,592,028	1,395,952	724,562	1,586,443	1,554,754	158,802	1,465,623	69,671	1,486,199	1,514,858	1,544,091	1,573,908	-
11		% Increase/(Decrease) from Prior Year	-11%	13%	-12%	-	-	11%	-	5%	-	1%	2%	2%	2%	-
13	GENERAL GOVERNMENT															
14	35-4120.5009	DEBT SERVICE - PRINCIPAL	144,000	150,000	159,000	159,000	159,000	159,000	-	165,000	6,000	-	-	-	-	60% of Debt service on Fire Station 2 GO bond (\$165K). Maturity date is 1/1/26.
15	35-4120.5011	DEBT SERVICE - INTEREST	11,618	8,911	6,091	6,091	6,091	6,091	-	3,102	(2,989)	-	-	-	-	60% of Debt service on Fire Station 2 GO bond (\$3.1K). Maturity date is 1/1/26.
16		SUBTOTAL GENERAL GOVT	155,618	158,911	165,091	165,091	165,091	165,091	-	168,102	3,011	-	-	-	-	-
17		% Increase/(Decrease) from Prior Year	4%	2%	4%	-	-	-	-	2%	-	-100%	#DIV/0!	-	-	-
19	POLICE															
20	35-4420.5009	DEBT SERVICE - PRINCIPAL	37,219	38,447	39,715	39,715	39,715	39,715	-	41,025	1,310	42,385	43,783	45,227	46,719	Debt service on Axon body worn and In-car camera system, SBITA as defined in GASB 96.
21	35-4420.5011	DEBT SERVICE - INTEREST	12,627	11,399	10,131	10,131	10,131	10,131	-	8,821	(1,310)	7,468	6,070	4,625	3,133	Debt service on Axon body worn and In-car camera system, SBITA as defined in GASB 96.
22	35-4420.5024	IT EQUIP, SOFTWARE & SVCS	38,126	1,640	15,000	545	(9,912)	15,000	-	15,000	-	15,000	15,000	15,000	15,000	Police Use-of-Force and De-escalation training software maintenance and repairs as needed (\$3K) & radios (in-car & walkies flash upgrade)(\$12K)
23	35-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	598	1,021	2,000	171	171	1,200	(800)	2,000	-	2,000	2,000	2,000	2,000	Body camera equipment replacements as needed
24	35-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	35-4420.5085	CAPITAL OUTLAY	17,491	67,090	88,500	82,704	100,888	88,500	-	67,000	(21,500)	36,300	51,700	26,300	34,100	FY26 Patrol Pickup Truck (\$67k). Forecast periods = 10% of the annual Police Dept capital needs per the 10-yr plan.
26		SUBTOTAL POLICE	106,061	119,597	155,346	133,266	140,993	154,546	(800)	133,846	(21,500)	103,153	118,553	93,152	100,953	-
27		% Increase/(Decrease) from Prior Year	-78%	13%	30%	-	-	-1%	-	-14%	-	-23%	15%	-21%	8%	-
29	FIRE															
30	35-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	25,023	42,015	71,500	17,215	6,054	71,500	-	62,100	(9,400)	62,100	62,100	62,100	62,100	Annual provision for bunker gear \$53,100- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employees. Provision for hose & appliances \$9,000 to cover requirements for automatic aid.
31	35-4520.5085	CAPITAL OUTLAY	133,859	178,064	126,000	35,880	190,704	66,000	(60,000)	126,000	-	302,100	188,200	17,500	43,600	FY26 includes ATV (\$26K) and Rescue Boat (\$100K). Forecast periods = 10% of the annual Fire Dept capital needs per the 10-yr plan.
32		SUBTOTAL FIRE	158,882	220,078	197,500	53,095	196,758	137,500	(60,000)	188,100	(9,400)	364,200	250,300	79,600	105,700	-
33		% Increase/(Decrease) from Prior Year	191%	39%	-10%	-	-	-30%	-	-5%	-	94%	-31%	-68%	33%	-
35	PUBLIC WORKS															
36	35-4620.5026	MAINT & SERVICE CONTRACTS	145,408	163,789	233,800	72,581	160,056	193,380	(40,420)	233,800	-	233,800	233,800	233,800	233,800	City-wide landscaping contract = approx. \$70,500/year (base price). Add 'l provision provides avail funds for improved landscaping/irrig. This line item is managed by the Asst Public Works Director. Incls right-of-way maintenance 21st-41st. FY26 includes (\$40K) for Rec Dept landscaping assistance.
37	35-4620.5067	CONTRACTED SERVICES	92,705	163,243	92,000	186,276	263,059	362,590	270,590	178,400	86,400	138,800	138,800	138,800	138,800	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd (\$16K)) + Trident Waste & Recycling commercial dumpster service for 6 months (\$114K) in FY26 and Condo Only for 6 months at \$6.4K a month (\$38.4). Commercial businesses to incur cost of service in November. Includes CARTA shuttle contribution (\$10K). FY27+ includes cost of Trident Waste & Recycling for condos only.
38	35-4620.5085	CAPITAL OUTLAY	123,891	73,046	38,000	-	-	38,000	-	174,667	136,667	60,700	9,700	43,000	57,000	FY26 includes replacement Flatbed Dump Truck (\$68k) and 1/3 of rear loader (\$106,667). Forecast periods = 10% of Pub Wks 10 Year Cap Plan totals for non-drainage related capital expenses.
39	35-4620.5086	DRAINAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40		SUBTOTAL PUBLIC WORKS	362,004	400,078	363,800	258,857	423,114	593,970	230,170	586,867	223,067	433,300	382,300	415,600	429,600	-
41		% Increase/(Decrease) from Prior Year	52%	11%	-9%	-	-	63%	-	61%	-	-26%	-12%	9%	3%	-
43	BUILDING															
44	35-4720.5010	PRINT AND OFFICE SUPPLIES	338	87	-	-	33	-	-	-	-	-	-	-	-	-
45	35-4720.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46		SUBTOTAL BUILDING	338	87	-	-	33	-	-	-	-	-	-	-	-	-
47		% Increase/(Decrease) from Prior Year	285%	-74%	-100%	-	-	-	-	-	-	-	-	-	-	-
49	RECREATION															
50	35-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	35-4820.5085	CAPITAL OUTLAY	105,262	10,000	37,500	7,870	17,870	37,500	-	42,000	4,500	13,900	17,500	9,750	2,000	FY26 incl Tennis fencing (\$30K) and hallway and lobby lights (\$12k). Forecast period annual amts = 10% of 10 Yr Capital Plan totals. FY28 also includes \$75k to rehab the Breach Inlet boat ramp.
52	35-4830.5092	SPECIAL ACTIVITIES/EVENTS	37,308	43,818	47,500	20,689	43,647	47,500	-	47,500	-	45,500	45,500	45,500	45,500	Holiday Fest (\$27k), Front Beach Fest (\$16,500) and Sand Sculpting (\$4,000).
53		SUBTOTAL RECREATION	142,569	53,818	85,000	28,559	61,517	85,000	-	89,500	4,500	59,400	63,000	55,250	47,500	-
54		% Increase/(Decrease) from Prior Year	268%	-62%	58%	-	-	-	-	5%	-	-34%	6%	-12%	-14%	-
56	FRONT BEACH AND PARKING MANAGEMENT															
57	35-5620.5026	MAINT & SERVICE CONTRACTS	1,223	-	10,000	-	-	1,000	(9,000)	-	(10,000)	-	-	-	-	Maintenance and repairs to parking lot as needed.
58	35-5620.5085	CAPITAL OUTLAY	26,749	14,050	-	-	-	-	-	-	-	10,000	-	-	20,000	Add or replace public art in FY27 (\$10k) and replace parking kiosks for cash payments in FY30 (\$20k)
59		SUBTOTAL FR BEACH/PKG MGT	27,972	14,050	10,000	-	-	1,000	(9,000)	-	(10,000)	10,000	-	-	20,000	-
60		% Increase/(Decrease) from Prior Year	#DIV/0!	-50%	-29%	-	-	-	-	-	-	-	-	-	-	-
62		TOTAL HOSPITALITY TAX FUND EXPENDITURES	953,445	966,620	976,737	638,868	987,506	1,137,108	160,370	1,166,415	189,678	970,053	814,153	643,602	703,753	-
63		% Increase/(Decrease) from Prior Year	-1%	1%	1%	-	-	16%	-	19%	-	-17%	-16%	-21%	9%	-
65		NET INCOME BEFORE TRANSFERS	457,722	625,407	419,215	85,694	598,937	417,647	(1,568)	299,208	(120,007)	516,146	700,705	900,489	870,155	-
67		TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND														CITY OF ISLE OF PALMS HOSPITALITY TAX FUND
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
68	35-3900.4901	OPERATING TRANSFERS IN	-	258,921	-	-	258,921	-	-	-	-	-	-	-	-	-
69	35-3900.5901	OPERATING TRANSFERS OUT	(266,214)	(277,728)	(528,642)	-	(277,728)	(528,642)	-	(600,321)	(71,679)	(932,231)	(367,397)	(455,572)	(510,240)	Includes transfers to General Fund for 2 police officers including livability officer (\$239.7k), 2 firefighter and 50% of Fire Inspector (\$274.2k), 1 CDL Driver (\$81.7K).
70		NET TRANSFERS IN/(OUT)	(266,214)	(18,807)	(528,642)	-	(18,807)	(528,642)	-	(600,321)	(71,679)	(932,231)	(367,397)	(455,572)	(510,240)	\$500k Transfer to Beach Preservation.
71																
72		NET INCOME AFTER TRANSFERS	191,508	606,600	(109,428)	85,694	580,130	(110,996)	(1,568)	(301,113)	(191,686)	(416,085)	333,308	444,917	359,915	
73																
74		ENDING FUND BALANCE	1,439,651	2,046,250	1,936,823			1,935,255		1,634,141		1,218,057	1,551,365	1,996,282	2,356,197	

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	DRAFT 4		CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND													CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
3																
4																
5	STATE ACCOMMODATIONS TAX FUND REVENUES															
6	50-3450.4105	ACCOMMODATIONS TAX-RELATED	2,414,112	2,277,948	2,134,751	969,092	2,333,968	2,376,882	242,131	2,329,344	194,593	2,375,931	2,423,450	2,471,919	2,521,357	FY26 budget based on 98% of most recent 12 month actual collections. Increased to match trend and new Airbnb revenue. Long-term forecast assumes 2% annual increase.
7	50-3450.4107	ACCOMMODATIONS TAX-PROMO	1,114,201	1,051,361	986,503	447,273	1,077,216	1,097,022	110,519	1,075,082	88,579	1,096,583	1,118,515	1,140,885	1,163,703	FY26 budget based on 98% of most recent 12 month actual collections. Increased to match trend and new Airbnb revenue. Long-term forecast assumes 2% annual increase.
8	50-3450.4111	GRANT INCOME		12,352	376,200	4,184	4,184	4,184	(372,016)	-	(376,200)	-	-	-	-	
9	50-3500.4501	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	50-3500.4504	SALE OF ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	50-3500.4505	INTEREST INCOME	130,902	269,127	234,290	123,745	265,889	215,288	(19,002)	166,348	(67,942)	100,348	100,348	100,348	100,348	
12		TOTAL REVENUES (NO TRANSFERS)	3,659,215	3,610,788	3,731,744	1,544,295	3,681,257	3,693,376	(38,368)	3,570,774	(160,970)	3,572,862	3,642,313	3,713,152	3,785,408	
13		% Increase/(Decrease) from Prior Year	10%	-1%	3%			-1%		-4%		0%	2%	2%	2%	
14																
15	GENERAL GOVERNMENT															
16	50-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	50-4120.5022	WATER AND SEWER	938	324	600	195	331	350	(250)	400	(200)	400	400	400	400	Irrigation at Breach Inlet sign
18	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	394	6,000	-	-	4,185	(1,815)	6,000	-	6,000	6,000	6,000	6,000	Add/replace/maintain benches, etc. at Carmen R Bunch and Leola Hanbury parks (\$1k) and provision for addition/maintenance of beach wheelchairs (\$5k)
21	50-4120.5077	PROGRAMS/SPONSORSHIPS	108,207	73,578	95,000	69,508	119,812	99,941	4,941	126,000	31,000	120,000	120,000	120,000	120,000	Provision for events and sponsorships approved by the Accommodations Tax Advisory Committee increased from \$50K to \$75K and July 4th Fireworks show increased to (\$51K) based on contract and incidentals.
22	50-4120.5079	MISCELLANEOUS	-	-	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000	
23	50-4120.5085	CAPITAL OUTLAY	-	-	108,333	2,156	2,156	62,477	(45,856)	-	(108,333)	-	-	-	-	
24	50-4120.5090	TOURISM PROMOTION EXP	1,105,340	1,021,403	979,259	433,266	1,040,371	1,097,022	117,763	1,056,082	76,823	1,077,583	1,099,515	1,121,885	1,143,703	Includes State-mandated 30% transfer (\$1,075,082 less \$34K for City's new Public Relations & Tourism Coordinator) to one or more DMOs (Designated Marketing Organizations) that have an "existing, ongoing tourism promotion program" or a DMO that can demonstrate that "it can develop an effective tourism promotion program". City Council could continue to designate the Charleston Area CVB/Explore Charleston as the City's only DMO and/or designate another organization that meets the State's requirements. Also includes \$15k for City Hall visitor T-shirt program.
25		SUBTOTAL GENERAL GOVT	1,214,484	1,095,699	1,190,192	505,125	1,162,670	1,264,975	74,783	1,189,482	(710)	1,204,983	1,226,915	1,249,285	1,271,103	
26		% Increase/(Decrease) from Prior Year	9%	-10%	9%			6%		0%		1%	2%	2%	2%	
27																
28	POLICE															
29	50-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	12,555	11,718	25,000	19,759	21,975	22,249	(2,751)	7,500	(17,500)	7,500	7,500	7,500	7,500	Body armor as needed (\$7.5k).
30	50-4420.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	50-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	50-4420.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	50-4420.5085	CAPITAL OUTLAY	67,202	47,084	82,921	73,694	80,120	82,921	-	66,000	(16,921)	72,600	103,400	52,600	68,200	FY26 incl a ATV (\$22K), Speed Radar & Trailer (\$20K), 1/2 PSB Gate (\$6K). FY26 includes computer servers per VC3 (\$18K). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan
34		SUBTOTAL POLICE	79,758	58,802	107,921	93,453	102,095	105,170	(2,751)	73,500	(34,421)	80,100	110,900	60,100	75,700	
35		% Increase/(Decrease) from Prior Year	-28%	-26%	84%			-3%		-32%		9%	38%	-46%	26%	
36																
37	FIRE															
38	50-4520.5009	DEBT SERVICE - PRINCIPAL	80,957	82,439	83,947	-	-	83,947	-	85,483	1,536	292,873	303,214	313,955	233,199	Debt service for 75' ladder truck. FY27+ includes new purchase for new Ladder Truck.
39	50-4520.5011	DEBT SERVICE - INTEREST	10,958	9,476	7,967	-	-	7,967	-	6,431	(1,536)	111,117	100,776	90,035	78,876	Debt service for 75' ladder truck. FY27+ includes new purchase for new Ladder Truck.
40	50-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	50-4520.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	50-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	50-4520.5085	CAPITAL OUTLAY	44,116	5,570	153,250	24,165	29,735	53,250	(100,000)	126,000	(27,250)	604,200	376,400	35,000	87,200	FY26 includes 1/2 cost of one Thermal Imaging Camera (\$20K), Rescue Boat (\$100K) and 1/2 cost of PSB Gate (\$6K). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
44		SUBTOTAL FIRE	136,031	97,485	245,165	24,165	29,735	145,165	(100,000)	217,914	(27,251)	1,008,190	780,390	438,990	399,275	
45		% Increase/(Decrease) from Prior Year	-34%	-28%	151%			-41%		-11%		363%	-23%	-44%	-9%	
46																
47	PUBLIC WORKS															
48	50-4620.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	
49	50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	
50	50-4620.5079	MISCELLANEOUS	3,939	2,798	7,500	-	-	7,500	-	7,500	-	7,500	7,500	7,500	7,500	Annual provision for beach trash cans.
51	50-4620.5085	CAPITAL OUTLAY	36,500	188,405	570,000	-	-	-	(570,000)	626,667	56,667	101,400	19,400	86,000	116,000	Includes approx. (\$520k) of the Waterway Blvd multi-use path elevation project and 1/3 of rear loader garbage truck (\$106,667). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
52		SUBTOTAL PUBLIC WORKS	40,439	191,202	577,500	-	-	7,500	(570,000)	634,167	56,667	108,900	26,900	93,500	123,500	
53		% Increase/(Decrease) from Prior Year	390%	373%	202%			-99%		10%		-83%	-75%	248%	32%	
54																
55	RECREATION															
57	50-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	
58	50-4820.5085	CAPITAL OUTLAY	112,658	124,622	124,334	-	23,110	-	(124,334)	85,000	(39,334)	27,800	35,000	19,500	4,000	FY26 incl \$20K cost of playground equipment /scoreboards when failed and (34% of \$190K (\$65k) cost of reconstruct 2 Tennis courts. Forecast period annual amts = 20% of 10 Yr Cap Plan totals
59	50-4830.5092	SPECIAL ACTIVITIES	6,837	15,163	16,500	7,602	15,266	16,500	-	16,500	-	16,500	16,500	16,500	16,500	Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,500).
60		SUBTOTAL RECREATION	119,495	139,786	140,834	7,602	38,376	16,500	(124,334)	101,500	(39,334)	44,300	51,500	36,000	20,500	
61		% Increase/(Decrease) from Prior Year	1075%	17%	1%			-88%		-28%		-56%	16%	-30%	-43%	
62																
63	FRONT BEACH AND FRONT BEACH RESTROOMS															
64	50-5620.5020	ELECTRIC AND GAS	747	631	750	247	583	750	-	750	-	750	750	750	750	
65	50-5620.5022	WATER AND SEWER	12,009	11,922	12,500	7,658	12,555	12,500	-	12,500	-	12,500	12,500	12,500	12,500	Includes outside showers
66	50-5620.5026	MAINT & SERVICE CONTRACTS	21,013	14,685	45,000	3,476	17,400	40,831	(4,169)	45,000	-	20,000	20,000	20,000	20,000	Includes \$20,000 for maintenance of public restrooms and \$25,000 to rehab approx. 250 Lft of white fencing in front beach areas.
67	50-5620.5044	CLEANING/SANITARY SUPPLY	8,909	9,210	11,000	4,651	10,300	10,506	(494)	11,000	-	10,000	10,000	10,000	10,000	Supplies for front beach restrooms

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	DRAFT 4		CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND													CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
68	50-5620.5062	INSURANCE	8,921	10,911	13,200	6,726	6,726	10,726	(2,474)	10,941	(2,259)	11,159	11,383	11,610	11,842	General Liability SCMIRF and Flood Wright National
69	50-5620.5065	PROFESSIONAL SERVICES	-	80	80	-	-	80	-	80	-	80	80	80	80	Backflow tests
70	50-5620.5067	CONTRACTED SERVICES	108,588	108,277	125,000	56,364	109,221	117,110	(7,890)	125,000	-	125,000	125,000	125,000	125,000	Includes \$40k for year-round cleaning and maintenance of public restrooms and \$85k year-round business district (on street) & beach trash collection. Cost of PT attendant payroll expenses (\$30k) is now included in the General Fund, but offset by a Transfer In from the State Atax Fund.
73	50-5620.5085	CAPITAL OUTLAY	25,108	-	170,000	-	-	70,000	(100,000)	95,000	(75,000)	170,000	-	-	-	FY26 - FY26 includes \$70k per year to repair 4500 linear ft of sidewalks on Ocean Blvd between 10th and 14th (1/5 or 900 linear ft per year). Benches for front beach (\$25k) and resurface city owned portion of Ocean Blvd in FY27 (\$100k).
74		SUBTOTAL FR BEACH RESTRMS	185,295	155,717	377,530	79,123	156,784	262,503	(115,027)	300,271	(77,259)	349,489	179,713	179,940	180,172	
75		% Increase/(Decrease) from Prior Year	22%	-16%	142%			-30%		-20%		16%	-49%	0%	0%	
76																
77		TOTAL STATE ATAX FUND EXPENDITURES	1,775,501	1,738,691	2,639,142	709,469	1,489,660	1,801,813	(837,329)	2,516,833	(122,309)	2,795,963	2,376,317	2,057,815	2,070,250	
78		% Increase/(Decrease) from Prior Year	11%	-2%	52%			-32%		-5%		11%	-15%	-13%	1%	
79																
80		NET INCOME BEFORE TRANSFERS	1,883,714	1,872,097	1,092,603	834,826	2,191,598	1,891,563	798,961	1,053,941	(38,662)	776,900	1,265,995	1,655,337	1,715,158	
81																
82		TRANSFERS														
83	50-3900.4901	OPERATING TRANSFERS IN														
84	50-3900.5901	OPERATING TRANSFERS OUT	(642,811)	(1,133,147)	(1,450,294)	(27,976)	(1,143,430)	(1,400,294)	50,000	(1,460,781)	(10,487)	(4,246,788)	(1,067,219)	(1,323,352)	(1,488,108)	Incls xfers to Gen Fund for Public Relations & Tourism Coordinator (\$41.5), 3 firefighters (\$294.1k), 3 Paramedics (\$331.2k), 2 police officer (\$212.3k), 100% of BSOs and Marina Parking Attendant (\$60k), Police OT (\$20k), Front Beach restroom attendant (\$30k), STR Coordinator (\$78.1K) and Code Enforcement Officer (\$80K). Also includes 75% of annual debt svc on Marina dock bond (\$249.8k), and Beach Run sponsorship (\$3k). FY26 Incls transfers to Marina fund for Marina green space (\$50k). \$225k in FY27 for 50% of bulkhead recoating if necessary and \$3M Transfer to Beach Preservation.
85		NET TRANSFERS IN/(OUT)	(642,811)	(1,133,147)	(1,450,294)	(27,976)	(1,143,430)	(1,400,294)	50,000	(1,460,781)	(10,487)	(4,246,788)	(1,067,219)	(1,323,352)	(1,488,108)	
86																
87		NET INCOME AFTER TRANSFERS	1,240,903	738,950	(357,691)	806,850	1,048,168	491,269	848,961	(406,840)	(49,149)	(3,469,888)	198,776	331,985	227,050	
88																
89		ENDING FUND BALANCE	4,154,059	4,893,009	4,535,318			5,384,278		4,977,438		1,507,550	1,706,326	2,038,311	2,265,361	

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS BEACH MAINTENANCE AND PRESERVATION BUDGET														CITY OF ISLE OF PALMS BEACH MAINTENANCE AND PRESERVATION BUDGET
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
3																
4	REVENUES - BEACH PRESERVATION FEE FUND (58)															
9	58-3450.4105	BEACH PRESERVATION FEE	1,869,571	1,667,828	1,614,390	947,162	1,752,031	1,721,845	107,455	1,687,408	73,018	1,721,156	1,755,579	1,790,691	1,826,505	FY26 budget based on 98% of most recent 12 month actual collections. Increased to match trend and factoring in new Airbnb revenue. Long-term forecast assume
10	58-3450.4111	GRANT INCOME	120,000	856,490	500,000	99,700	789,298	300,203	(199,797)	-	(500,000)	-	-	-	-	
11	58-3450.4501	MISCELLANEOUS						1,100,000	1,100,000	-	-					FY25 forecast includes Airbnb settlement.
12	58-3500.4505	INTEREST INCOME	273,624	486,294	420,706	238,452	488,827	415,638	(5,068)	280,824	(139,882)	45,000	45,000	45,000	45,000	FY26 interest income based on 3% annual rate of LGIP investment balance.
13		TOTAL REVENUES	2,263,194	3,010,612	2,535,095	1,285,314	3,030,156	3,537,686	1,002,591	1,968,232	(566,863)	1,766,156	1,800,579	1,835,691	1,871,505	
14																
15	EXPENDITURES - BEACH PRESERVATION FEE FUND (58)															
24	58-4120.5026	B MAINT & SERVICE CONTRACTS	-	850	25,000	-	-	25,000	-	75,000	50,000	-	-	-	-	Matching fund provision for dune vegetation planting program. FY26 increased from \$25K to \$75K and removed future forecasts
25	58-4120.5065	B PROFESSIONAL SERVICES	102,300	357,462	425,000	1,006,222	304,456	1,271,704	846,704	570,000	145,000	775,000	125,000	100,000	100,000	Ongoing monitoring of entire shoreline (\$100k), remaining balance for design & permitting related to next large off-shore nourishment project (\$300K), USACE coordination (\$20k) and Groin permitting (\$150k). In FY27, \$575k for potential beach project management fee of off-shore project. In FY28, updated beach mgt plan (\$25k).
26	58-4120.5084	CONSTRUCTION IN PROGRESS	3,950	-	-	-	-	-	-	-	-	-	-	-	-	Emergency Beach Access Path
27	58-4120.5085	B CAPITAL OUTLAY	305,048	17,950	765,000	202,471	205,271	565,203	(199,797)	285,000	(480,000)	265,000	285,000	265,000	285,000	\$250k per year to repair/replace/add beach walkovers to include improved handicapped access. Includes Mobi-mat material for beach accesses as needed (\$35k).
28	58-4120.5087	B BEACH NOURISHMENT	-	1,878,596	587,500	-	-	362,500	(225,000)	-	(587,500)	19,340,909	-	-	-	FY27 includes construction of large scale project- Breach Inlet (\$8,591M @ 560,000cy @ 12.50 = \$7M plus \$1,591M mobilization fee) and WDCA City 45% portion (\$6.750M- 1,200,000cy @ 12.50 @ 45% = \$6,750M). City pays 45% for WD sand placement, which is same % as accommodations fees collected from WD. FY27 also includes \$4M for construction of 4 groins at \$1M each.
29		TOTAL EXPENDITURES	411,298	2,254,858	1,802,500	1,208,693	509,727	2,224,407	421,907	930,000	(872,500)	20,380,909	410,000	365,000	385,000	
30																
31		NET INCOME BEFORE TRANSFERS	1,851,896	755,754	732,595	76,621	2,520,428	1,313,279	580,684	1,038,232	305,637	(18,614,753)	1,390,579	1,470,691	1,486,505	
40																
41		NET INCOME AFTER TRANSFERS	1,851,896	755,754	732,595	76,621	2,520,428	1,313,279	580,684	1,038,232	305,637	(9,614,753)	1,390,579	1,470,691	1,486,505	
42																
43		ENDING FUND BALANCE	8,345,723	9,101,477	9,834,072			10,414,756		11,452,988		1,838,235	3,228,814	4,699,505	6,186,010	

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET														CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
3																
4																
5		DISASTER RECOVERY FUND REVENUES														
6	60-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	60-3500.4501	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	60-3500.4505	INTEREST INCOME	119,841	167,266	149,308	84,192	166,581	127,219	(22,089)	105,053	(44,255)	105,053	105,053	105,053	105,053	FY26 interest income based on 3% annual rate of LGIP investment balance.
9	TOTAL REVENUES		119,841	167,266	149,308	84,192	166,581	127,219	(22,089)	105,053	(44,255)	105,053	105,053	105,053	105,053	
10		% Increase/(Decrease) from Prior Year	143%	40%	-11%			-15%		-30%						
11																
12		DISASTER RECOVERY FUND EXPENDITURES														
13	60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	60-4120.5045	STORM PREPARATION/CLEANUP	111,854	1,510	10,000	38,682	39,287	38,682	28,682	10,000	-	10,000	10,000	10,000	10,000	Only if needed
15	60-4120.5058	HURRICANE BUILDING COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	60-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	60-4120.5079	MISCELLANEOUS	-	54	3,000	-	-	3,000	-	3,000	-	3,000	3,000	3,000	3,000	\$3k annually for costs related to annual Hurricane Expo community event
18	TOTAL EXPENDITURES		111,854	1,564	13,000	38,682	39,287	41,682	28,682	13,000	-	13,000	13,000	13,000	13,000	
19		% Increase/(Decrease) from Prior Year	#DIV/0!	-99%				221%								
20																
21	60-3900.4901	OPERATING TRANSFERS IN	103,022	73,683	-	-	73,683	-	-	-	-	-	-	-	-	
22																
23		DISASTER RECOVERY NET INCOME AFTER TRANSFERS														
24	NET OF REVENUES & EXPENDITURES		111,009	239,385	136,308	45,510	200,977	85,537	(50,771)	92,053	(44,255)	92,053	92,053	92,053	92,053	
25																
26	ENDING FUND BALANCE		3,166,744	3,406,129	3,542,437			3,491,666		3,583,719		3,675,772	3,767,825	3,859,877	3,951,930	
27																
28																
29																
30																
31		FIRE DEPARTMENT 1% REVENUES														
32	40-3450.4120	VFD 1% REBATE	208,310	227,860	218,688	283,493	283,493	283,493	64,805	283,493	64,805	283,000	283,000	283,000	283,000	
33	40-3500.4505	INTEREST INCOME	529	775	680	379	766	662	(18)	578	(102)	578	578	578	578	FY26 interest income based on 3% annual rate of LGIP investment balance.
34	TOTAL FIRE DEPT 1% REVENUES		208,839	228,635	219,368	283,872	284,259	284,155	64,787	284,071	64,703	283,578	283,578	283,578	283,578	
35		% Increase/(Decrease) from Prior Year	28%	9%	-4%			30%		29%		0%				
36																
37		FIRE DEPARTMENT 1% EXPENDITURES														
38	40-4520.5013	BANK SERVICE CHARGES	63	48	70	24	48	70	-	50	(20)	50	50	50	50	
39	40-4520.5014	MEMBERSHIP AND DUES	-	-	-	6,867	6,867	6,867	6,867	7,000	7,000	7,000	7,000	7,000	7,000	
40	40-4520.5021	TELEPHONE/CABLE	5,680	4,228	6,100	2,404	4,173	4,300	(1,800)	4,700	(1,400)	4,700	4,700	4,700	4,700	
41	40-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	40-4520.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	40-4520.5062	INSURANCE	188,600	218,050	211,200	261,457	273,709	264,160	52,960	269,443	58,243	269,443	269,443	269,443	269,443	
44	40-4520.5079	MISCELLANEOUS	3,240	1,891	2,000	50	138	2,000	-	2,000	-	2,000	2,000	2,000	2,000	
45	TOTAL FIRE DEPT 1% EXPENDITURES		197,584	224,217	219,370	270,802	284,936	277,397	58,027	283,193	63,823	283,193	283,193	283,193	283,193	
46		% Increase/(Decrease) from Prior Year	16%	13%	41%			26%		29%						
47																
48	FIRE DEPT 1% NET INCOME		11,256	4,418	(2)	13,070	(676)	6,758	6,760	878	880	385	385	385	385	
49																
50	ENDING FUND BALANCE		31,322	35,740	35,738			42,498		43,375		43,760	44,144	44,529	44,914	
51																
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77	64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	14,867	15,063	13,856	6,885	16,375	15,419	1,563	14,000	144	14,000	14,000	14,000	14,000	
78	64-3500.4505	INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	
79	TOTAL VICTIMS FUND REVENUES		14,867	15,063	13,856	6,885	16,375	15,419	1,563	14,000	144	14,000	14,000	14,000	14,000	
80		% Increase/(Decrease) from Prior Year	27%	1%	-8%			11%		1%						
81																
82																
83	64-4420.5010	PRINT AND OFFICE SUPPLIES	91	-	500	-	-	500	-	500	-	500	500	500	500	
84	64-4420.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	
85	64-4420.5014	MEMBERSHIP AND DUES	60	-	100	-	-	100	-	100	-	100	100	100	100	
86	64-4420.5021	TELEPHONE/CABLE	-	-	2,600	-	-	(2,600)	1,500	(1,100)	1,500	1,500	1,500	1,500	1,500	
87	64-4420.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-	-	-	
88	64-4420.5064	EMPLOYEE TRAINING	621	612	1,500	-	462	700	(800)	1,500	-	1,500	1,500	1,500	1,500	
89	64-4420.5079	MISCELLANEOUS	7,524	10,275	2,000	9,611	9,611	9,611	7,611	3,000	1,000	3,000	3,000	3,000	3,000	

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET														CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
90	TOTAL VICTIMS FUND EXPENDITURES		8,296	10,886	6,700	9,611	10,073	10,911	4,211	6,600	(100)	6,600	6,600	6,600	6,600	
91	% Increase/(Decrease) from Prior Year		-44%	31%	-38%			63%		-1%						
93	VICTIMS FUND NET INCOME BEFORE TRANSFERS		6,571	4,177	7,156	(2,726)	6,303	4,508	(2,648)	7,400	244	7,400	7,400	7,400	7,400	
95	60-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	
96	64-3900.5901	OPERATING TRANSFERS OUT	(3,510)	(4,750)	(3,000)	-	(4,750)	(3,000)	-	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)	Transfers out to General Fund to support payroll costs of part-time victims advocate in the Police Dept
98	VICTIMS NET INC AFTER TRANSFERS		3,060	(574)	4,156	(2,726)	1,552	1,508	(2,648)	4,400	244	4,400	4,400	4,400	4,400	
99																
100	ENDING FUND BALANCE		35,184	34,610	38,766			36,118		40,518		44,918	49,318	53,718	58,118	
101																
102																
123	RECREATION BUILDING FUND REVENUES															
124	68-3500.4501	MISCELLANEOUS REVENUE	18,602	16,946	18,750	11,087	14,287	18,750	-	17,000	(1,750)	17,000	17,000	17,000	17,000	Includes \$15k for Beach Run registration fees. Engraved bricks 40 @ \$50.00 each.
125	68-3500.4505	INTEREST	3,915	6,142	2,994	2,977	6,059	5,238	2,244	3,499	505	500	500	500	500	FY26 interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced in FY27.
126	TOTAL RECREATION FUND REVENUES		22,517	23,088	21,744	14,064	20,347	23,988	2,244	20,499	(1,245)	17,500	17,500	17,500	17,500	
127	% Increase/(Decrease) from Prior Year		28%	3%	-6%			10%		-6%		-15%				
128																
129	RECREATION BUILDING FUND EXPENDITURES															
130	68-4820.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	
131	68-4820.5026	MAINT & SERVICE CONTRACTS	-	1,600	2,000	-	520	2,000	-	1,600	(400)	1,600	1,600	1,600	1,600	Expense related to engraving pavers at Rec Dept. Budget 40 bricks at \$40 each
132	68-4820.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	
133	68-4820.5085	CAPITAL OUTLAY	-	-	127,000	-	-	36,000	(91,000)	60,000	(67,000)	-	-	-	-	32% (\$60K) cost to reconstruct 2 Tennis Courts total of \$190K.
134	68-4830.5092	SPECIAL ACTIVITIES	11,343	10,951	15,000	4,164	11,647	15,000	-	15,000	-	15,000	15,000	15,000	15,000	Expenses related to IOP Beach Run
135	TOTAL RECREATION FUND EXPENDITURES		11,343	12,551	144,000	4,164	12,167	53,000	(91,000)	76,600	(67,400)	16,600	16,600	16,600	16,600	
136	% Increase/(Decrease) from Prior Year		-4%	11%	1047%			-63%		-47%		-78%				
137																
138	68-3900.4901	OPERATING TRANSFERS IN	3,000	3,000	3,000	-	3,000	3,000	-	3,000	-	3,000	3,000	3,000	3,000	Transfer in from State Atax fund to sponsor IOP Beach Run
139																
140	REC BUILDING FUND NET INCOME		14,174	13,537	(119,256)	9,901	11,179	(26,012)	93,244	(53,101)	66,155	3,900	3,900	3,900	3,900	
141																
142	ENDING FUND BALANCE		113,242	126,779	7,523			100,767		47,666		51,566	55,466	59,366	63,266	

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	DRAFT 4		CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET													CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
5	MARINA REVENUES															
6	90-3450.4111	GRANT INCOME	81,082	683,357	-	-	683,357	-	-	1,500,000	1,500,000	-	-	-	-	\$1.5M State budget allocation for Marina dredging
7	90-3500.4501	MISCELLANEOUS INCOME	38,264	-	-	-	-	-	-	-	-	-	-	-	-	
8	90-3500.4505	INTEREST INCOME	33,740	98,405	85,279	66,440	116,384	106,073	20,794	71,635	(13,644)	26,635	26,635	26,635	26,635	FY26 interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced for Marina Dredging.
9	90-3600.4610	MARINA STORE LEASE INCOME	60,685	60,685	100,640	63,805	78,224	60,685	(39,955)	62,809	(37,831)	64,065	65,346	66,653	67,986	FY26 budget based on current base rent. Forecast assumes a 2% annual increase.
10	90-3600.4620	MARINA OPERATIONS LEASE INCOME	143,617	143,617	239,243	212,469	213,809	143,617	(95,626)	148,644	(90,599)	151,616	154,649	157,742	160,897	FY26 budget based on current base rent. Forecast assumes a 2% annual increase.
11	90-3600.4630	MARINA RESTAURANT LEASE INCOME	93,410	93,410	145,000	220,842	156,478	95,410	(49,590)	98,749	(46,251)	100,724	102,739	104,794	106,889	FY26 budget based on current base rent. Forecast assumes a 2% annual increase.
12	90-3600.4645	MARINA STORE VARIABLE LEASE INCOME	6,349	6,899	-	-	6,899	15,985	15,985	15,186	15,186	15,945	16,742	17,579	18,458	FY26 budget based on 95% of last 12 months estimated additional rent. Forecast assumes a 5% annual increase.
13	90-3600.4655	MARINA OPERATIONS VARIABLE LEASE IN	8,568	21,426	-	-	21,426	83,443	83,443	79,271	79,271	15,750	16,538	17,364	18,233	FY26 budget based on 95% of last 12 months estimated additional rent. Forecast assumes a 5% annual increase.
14	90-3600.4660	MARINA PUBLIC DOCK INCOME	19,065	-	-	-	-	-	-	-	-	-	-	-	-	
15	90-3600.4665	MARINA RESTAURANT VARIABLE LEASE IN	-	125,513	-	-	125,513	269,630	269,630	256,149	256,149	15,750	16,538	17,364	18,233	FY26 budget based on 95% of last 12 months estimated additional rent. Forecast assumes a 5% annual increase.
16	90-3600.4670	MARINA STORE LEASE INTEREST	44,418	43,016	-	-	43,016	41,785	41,785	40,456	40,456	39,050	37,582	36,049	34,649	Per GASB 87 - To record how leases are accounted for by governmental entities.
17	90-3600.4680	MARINA OPERATIONS LEASE INTEREST	105,322	102,013	-	-	102,013	100,285	100,285	97,095	97,095	93,721	90,197	86,517	83,157	Per GASB 87 - To record how leases are accounted for by governmental entities.
18	90-3600.4690	MARINA RESTAURANT LEASE INTEREST	71,408	69,362	-	-	69,362	66,857	66,857	64,730	64,730	62,481	60,131	57,678	55,438	Per GASB 87 - To record how leases are accounted for by governmental entities.
19	TOTAL REVENUES		705,929	1,447,703	570,162	563,557	1,616,481	983,770	413,608	2,434,724	1,864,562	585,738	587,096	588,375	590,574	
20	% Increase/(Decrease) from Prior Year		35%	105%	-61%			73%	-61%	327%		-76%	0%	0%	0%	
22	MARINA GENERAL & ADMINISTRATIVE															
23	90-6120.5011	DEBT SERVICE - INTEREST	79,526	74,034	69,854	34,928	71,248	69,854	-	64,152	(5,702)	58,342	52,402	46,332	40,133	Includes interest expense on \$4.3 million bond for dock replacement. Marina debt service is funded 75% with State Atax and 25% from the Marina.
25	90-6120.5022	WATER AND SEWER	363	433	1,000	309	530	1,000	-	1,000	-	1,000	1,000	1,000	1,000	Irrigation around sign
26	90-6120.5026	MAINT & SERVICE CONTRACTS	10,027	4,827	50,000	4,170	8,997	10,000	(40,000)	1,575,000	1,525,000	75,000	75,000	75,000	75,000	Marina maintenance contingency, increased FY26+ (\$75k). Approx .6% of insured boat ramp, bulkhead and dock value. FY26 includes \$1.5M dredging project funded by a State budget allocation.
28	90-6120.5065	PROFESSIONAL SERVICES	60,501	29,213	82,000	13,089	23,137	68,335	(13,665)	32,000	(50,000)	32,000	32,000	32,000	32,000	Legal fees (\$10k), UST tank tests (\$2k) and provision for tenant financial statement review (\$20k).
29	90-6120.5079	MISCELLANEOUS	7,967	6,120	7,200	-	-	7,200	-	7,200	-	7,200	7,200	7,200	7,200	Provision for resident eco-tour outings
30	SUBTOTAL		158,384	114,626	210,054	52,495	103,911	156,389	(53,665)	1,679,352	1,469,298	173,542	167,602	161,532	155,333	
31	% Increase/(Decrease) from Prior Year		-41%	-28%	83%			-26%		699%		-90%	-3%	-4%	-4%	
33	MARINA STORE															
34	90-6220.5022	WATER AND SEWER	320	360	360	360	360	360	-	360	-	360	360	360	360	Annual Fireline inspection
36	90-6220.5030	DEPRECIATION	7,180	7,180	7,610	3,590	7,144	7,610	-	7,610	-	7,610	7,610	7,610	7,610	
37	90-6220.5062	INSURANCE	-	518	600	-	-	600	-	600	-	600	600	600	600	Underground storage tank insurance on (2) fuel tanks. Tenant pays for property, liability and flood coverage.
38	90-6220.5065	PROFESSIONAL SERVICES	100	80	500	-	-	500	-	500	-	500	500	500	500	DHEC underground storage tank fees
40	SUBTOTAL		7,600	8,137	9,070	3,950	7,504	9,070	-	9,070	-	9,070	9,070	9,070	9,070	
41	% Increase/(Decrease) from Prior Year		-12%	7%	11%											
43	MARINA OPERATIONS															
44	90-6420.5026	MAINT & SERVICE CONTRACTS	2,415	-	-	-	-	-	-	-	-	450,000	-	-	-	\$450,000 for bulkhead recoating in FY27
45	90-6420.5030	DEPRECIATION	310,840	310,805	315,000	155,420	311,979	315,000	-	315,000	-	315,000	315,000	315,000	315,000	Includes depreciation on docks
46	90-6420.5061	ADVERTISING	500	-	5,000	-	-	2,500	(2,500)	5,000	-	5,000	5,000	5,000	5,000	
47	90-6420.5062	INSURANCE	198,440	216,484	224,800	171,070	216,744	224,800	-	301,000	76,200	307,020	313,160	319,424	319,424	Includes property and liability for the ramp & bulkhead (\$35k), docks (\$330k*80%=\$264k) and underground storage tank insurance on (2) fuel tanks (\$2k). Assume 2% annual increase during forecast period.
50	SUBTOTAL		512,195	527,290	544,800	326,490	528,723	542,300	(2,500)	621,000	76,200	1,077,020	633,160	639,424	639,424	
51	% Increase/(Decrease) from Prior Year		-5%	3%	3%			0%		14%		73%	-41%	1%		
53	MARINA RESTAURANT															
54	90-6520.5020	ELECTRIC AND GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	
55	90-6520.5022	WATER AND SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-	
56	90-6520.5026	MAINT & SERVICE CONTRACTS	40	845	-	-	-	-	-	-	-	-	-	-	-	
57	90-6520.5030	DEPRECIATION	4,874	4,874	5,250	2,437	4,843	5,250	-	5,250	-	5,250	5,250	5,250	5,250	
58	90-6520.5062	INSURANCE	7,186	7,902	7,600	-	-	7,600	-	22,400	14,800	22,848	23,305	23,771	23,771	Portion of dock insurance attributable to restaurant dock (\$160k*14%=\$22.4k). Assume 2% annual increase during forecast period. Tenant pays for property, liability and flood coverage.
59	90-6520.5065	PROFESSIONAL SERVICES	-	200	200	-	-	200	-	200	-	200	200	200	200	Backflow tests.
62	SUBTOTAL		12,100	13,822	13,050	2,437	4,843	13,050	-	27,850	14,800	28,298	28,755	29,221	29,221	
63	% Increase/(Decrease) from Prior Year		-78%	14%	-6%					113%		2%	2%	2%		
65	MARINA PUBLIC DOCK															
66	90-6820.5020	M ELECTRIC AND GAS	601	686	675	234	570	675	-	700	25	-	-	-	-	Electricity for public dock
67	90-6820.5026	M MAINT & SERVICE CONTRACTS	7,129	3,779	-	1,684	2,995	1,684	1,684	-	-	-	-	-	-	Complete improvements to green space surrounding new public dock moved to capital in FY26 for land improvements.
68	90-6820.5030	M DEPRECIATION	2,938	2,938	15,000	1,469	2,938	15,000	-	3,000	(12,000)	-	-	-	-	Depreciation on dock
69	90-6820.5062	M INSURANCE	3,081	3,387	13,000	-	-	8,800	(4,200)	9,600	(3,400)	-	-	-	-	Portion of dock insurance attributable to the existing public dock (\$160k*6%=\$9.6k). Assume 2% annual increase during forecast period.
70	90-6820.5079	M MISCELLANEOUS	2,133	476	-	-	-	-	-	-	-	-	-	-	-	
71	SUBTOTAL		15,882	11,265	28,675	3,387	6,502	26,159	(2,516)	13,300	(15,375)	-	-	-	-	
72	% Increase/(Decrease) from Prior Year		11%	-29%	155%			-9%		-54%		-100%	#DIV/0!	#DIV/0!	#DIV/0!	
74	TOTAL MARINA EXPENSES		706,161	675,140	805,649	388,758	651,483	746,968	(58,681)	2,350,572	1,544,923	1,287,930	838,587	839,247	833,047	
75	% Increase/(Decrease) from Prior Year		-20%	-4%	19%			-7%		192%		-45%	-35%	0%	-1%	
77	NET INCOME BEFORE TRANSFERS		(232)	772,563	(235,488)	174,799	964,998	236,802	472,289	84,152	319,640	(702,192)	(251,491)	(250,872)	(242,473)	
79	TRANSFERS															

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA
1	DRAFT 4		CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET													CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET
2	GL Number	Description	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 12 Months	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
80	90-3900.4901	OPERATING TRANSFERS IN	250,419	753,430	641,391	-	753,430	466,391	(175,000)	499,864	(141,527)	775,007	325,052	324,999	324,850	Incls annual transfers to Marina from State Atax Fund for 75% of total annual P&I payments (\$250k) & maintenance (\$75k). In FY26 \$50k each from Muni & State Atax for green space and \$75k from Muni 50% of the resurfacing City's portion of parking lot. FY27, \$450k for recoating the bulkhead if necessary.
81																
82		NET INCOME AFTER TRANSFERS	250,187	1,525,993	405,903	174,799	1,718,428	703,193	297,289	584,016	178,113	72,815	73,561	74,127	82,377	
83																
84		ENDING NET POSITION	6,098,205	7,624,199	8,030,102			8,327,391		8,911,407		8,984,223	9,057,784	9,131,911	9,214,288	
85		ENDING CASH BALANCE	1,812,317	3,161,161	3,161,161			3,161,201		4,300,129		3,975,805	4,096,226	4,211,213	4,328,450	
86																
87		CASH BALANCE	1,812,317	3,161,161	3,161,161											
88		ESTIMATE FUTURE CASH BALANCES:														
89		BEGINNING CASH			3,161,161			3,161,201		3,954,253		4,300,129	3,975,805	4,096,226	4,211,213	
90		ADD NET INCOME			(235,488)			236,802		84,152		(702,192)	(251,491)	(250,872)	(242,473)	
91		ADD TRANSFERS IN			641,391			466,391		499,864		775,007	325,052	324,999	324,850	
92		ADD NON-CASH DEPRECIATION			342,860			342,860		330,860		327,860	327,860	327,860	327,860	
93		LESS RESTRICTED GRANT - MARINA DREDGING														
94		LESS CAPITAL ADDS NOT IN EXPENSE (Greenspace & Resurface City's Portion of parking lot) FY26 includes Marina			(466,000)					(300,000)		(450,000)				
95		LESS BOND PRINCIPAL PAYMENT NOT INCLUDED IN EXPENSE			(264,000)			(253,000)		(269,000)		(275,000)	(281,000)	(287,000)	(293,000)	
96		ENDING CASH			3,179,924			3,954,253		4,300,129		3,975,805	4,096,226	4,211,213	4,328,450	

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT 4											
4				<i>Proposed Funding Source</i>								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Isle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8									Build Fund			
9	General Government											
10												
11	Capital Purchases											
12	FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds	100,000			100,000							100,000
13	Reconfigure Upstair Conference Room to add Office Space	50,000			50,000							50,000
14												
15		150,000		-	150,000	-	-	-	-	-	-	150,000
16												
17	Facilities Maintenance											
18	<i>Building maintenance contingency to proactively address issues as needed including HVAC- calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. (Major maintenance scheduled for FY26 until City Hall construction is completed)</i>	125,000			125,000							125,000
19												
20		125,000		-	125,000	-	-	-	-	-	-	125,000
21												
22	Assign Fund Balance for City-wide Maintenance											
23												
24	Grand Total General Government	275,000		-	275,000	-	-	-	-	-	-	275,000
25												
26												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT 4											
4				<i>Proposed Funding Source</i>								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8									Build Fund			
27	Police Department											
28												
29	Capital Purchases											
30	Patrol SUVs (2 Units in FY26)	128,000			64,000	64,000						128,000
31	Patrol F150 pickup truck (with upfitting total cost of \$67K)	67,000					67,000					67,000
32	2022 Yamaha ATV Beach services (Increased \$18K to \$22K) Deferred from FY25 to FY26	22,000						22,000				22,000
33	Computer servers per VC3 recommendation	18,000						18,000				18,000
34	Speed radar & trailer (Moved from FY25 to FY26 & \$13K to \$20K)	20,000						20,000				20,000
35	PSB Gate Replacement/Repair (1/2 Police)	6,000						6,000				6,000
36	New Computers (replace windows 10 PCs 16 units @ \$2,500)	40,000				40,000						40,000
37						-						-
38		301,000		-	64,000	104,000	67,000	66,000	-	-	-	301,000
39												
40	Facilities Maintenance											
41	Building maintenance contingency to proactively address issues as needed including HVAC systems - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. Incr to 2% in FY27	92,500			92,500							92,500
42		92,500		-	92,500	-	-	-	-	-	-	92,500
43												
44												
45	Grand Total Police Department	393,500		-	156,500	104,000	67,000	66,000	-	-	-	393,500
46												
47												
48												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT 4											
4				<i>Proposed Funding Source</i>								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Isle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8									Build Fund			
49	Fire Department											
50												
51	<u>Capital Purchases</u>											
52												
53	2021 Sea-Doo Jet Ski JS1001 Station 1	18,000				18,000						18,000
54	New Rescue Boat (25% City 75% FEMA Grant)	300,000				100,000	100,000	100,000				300,000
55	All terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1 **Leave as-	26,000					26,000					26,000
56	One Thermal imaging camera	40,000			20,000			20,000				40,000
57	Two (2) Battery powered Positive Pressure Ventilation (PPV) fans	12,000				12,000						12,000
58	PSB Gate Replacement/Repair (1/2 Fire)	6,000						6,000				6,000
59						-						-
60		402,000		-	20,000	130,000	126,000	126,000	-	-	-	402,000
61	<u>Facilities Maintenance</u>											
62	<i>Building maintenance contingency to proactively address issues as needed including HVAC (\$30K) - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. Incr to 2% in FY27</i>	158,160				158,160						158,160
63												
64		158,160		-	158,160	-	-	-	-	-	-	158,160
65												
66	Grand Total Fire Department	560,160		-	178,160	130,000	126,000	126,000	-	-	-	560,160
67												
68												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT 4											
4				<i>Proposed Funding Source</i>								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8									Build Fund			
69	Public Works Department											
70												
71	Capital Purchases/Projects											
72	Replace a Truck with hopper with a Flatbed Dump Truck (\$37K to \$68K)	68,000					68,000					68,000
73	Rear Loader Garbage Truck	320,000			106,667		106,667	106,666				320,000
74	Four 4-in flood water pumps as needed (Moved from FY25 to FY26)	20,000				20,000						20,000
75	Fuel Dispensers (Deferred from FY25 to FY26)	20,000			20,000							20,000
76	Provision to move electric lines underground. Dominion Energy matches the City's 50% contribution 14th Ave in FY26 and 41st Ave in FY26	131,000				131,000						131,000
77	96 Gallon Carts (transition 4,500 carts over 3 years for new side loader)	100,000		100,000								100,000
78		659,000		100,000	126,667	151,000	174,667	106,666	-	-	-	659,000
79												
80	Facilities Maintenance											
81	Building maintenance contingency - Calculated as 1% of Public Wks Building insured value including HVAC systems. Incr to 2% in FY27	17,040			17,040							17,040
82		17,040		-	17,040	-	-	-	-	-	-	17,040
83												
84	Drainage											
85	General drainage contingency for small projects	100,000			100,000							100,000
86	Drainage improvement on Palm Blvd between 38th and 41st Funded by \$500K state budget allocation grant from FY24 and \$1.250M state budget grant from FY25 (Deferred from FY24 to FY26 & cost increased \$1M to \$2.1M. \$250K will be expensed in FY25.	1,850,000			1,850,000							1,850,000
87	Repeat drainage work based on 3-year maintenance rotation	198,668				198,668						198,668
88	Waterway Blvd Multi-use path elevation. City awarded Hazard Mitigation grant funds to offset this cost, \$980K from FEMA stormwater grant and \$500K -50% of SC State Budget grant., the cost increased \$1.5M to \$2.6M. \$600K will be expensed in FY25.	2,000,000			1,480,000			520,000				2,000,000
89												-
90												
91		4,148,668		-	3,430,000	198,668	-	520,000	-	-	-	4,148,668
92												
93												
94	Grand Total Public Works Department	4,824,708		100,000	3,573,707	349,668	174,667	626,666	-	-	-	4,824,708

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT 4											
4				<i>Proposed Funding Source</i>								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8									Build Fund			
96	Building Department											
98	Capital Outlay											
99												
100		-		-	-	-	-	-	-	-	-	-
101	Facilities Maintenance											
102	<i>Building maintenance contingency to proactively address issues as needed to include HVAC - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. (Major maintenance scheduled for FY26 until City Hall construction is completed)</i>	125,000			125,000							125,000
103												
104	Grand Total Building Department	125,000		-	125,000	-	-	-	-	-	-	125,000
106												
107	Recreation Department											
109	Capital Outlay											
110	Playground Equipment. (4 Scoreboards -only with failure FY26+)	20,000						20,000				20,000
111	Soccer Goals (Increase from \$6K to \$8K)	8,000				8,000						8,000
112	Tennis Fencing (~ every 10 years) (Moved from FY25 to FY26 & \$17K to \$30K)	30,000					30,000					30,000
113	Fencing on Soccer Field	8,000		8,000								8,000
114	Reconstruct 2 Tennis Courts (Possible Grant ranging from \$15K to \$25K)	190,000				65,000		65,000		60,000		190,000
115	Flooring Office and Lobby	20,000		20,000								20,000
116	Hallway and Lobby Lights	12,000					12,000					12,000
117		288,000		-	28,000	73,000	42,000	85,000	-	60,000	-	288,000
118	Facilities Maintenance											
119	<i>Building maintenance contingency to proactively address issues as needed including HVAC, \$50K painting FY25 and \$30K roof repairs FY26 - calculated as 1.5% of Rec Center building insured value. Since Rec Dept has full time maintenance staff, only 1/2 is budgeted. Increased to 2% in FY27</i>	96,019			96,019							96,019
120	Subtotal Facilities Maintenance	96,019		-	96,019	-	-	-	-	-	-	96,019
121												
122	Grand Total Recreation Department	384,019		-	124,019	73,000	42,000	85,000	-	60,000	-	384,019

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT 4											
4				<i>Proposed Funding Source</i>								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Isle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
123												
124												
125												
126	Beaches and Front Beach Business District, including Public Restrooms, Parking Meters and Parking Lots											
127												
128	Capital Purchases											
129	New benches in the Front Beach area	25,000						25,000				25,000
130	Repair sidewalks on Ocean Blvd between 10th and 14th	70,000						70,000				70,000
131								-				-
132		95,000		-	-	-	-	95,000	-	-	-	95,000
133												
134	Facilities Maintenance											
135	<i>Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$12,055. Given high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26</i>	45,000						45,000				45,000
136												
137	Assign Fund Balance for Future Expenditures											
138	<i>Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.</i>	75,000				25,000	25,000	25,000				75,000
139												
140												
141	Grand Total Front Beach	215,000		-	-	25,000	25,000	165,000	-	-	-	215,000
142												
143												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT 4											
4				<i>Proposed Funding Source</i>								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Isle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8									Build Fund			
144	Breach Inlet Boat Ramp											-
145	Rehabilitate concrete ramp (last done in FY00)											-
146	Grand Total Breach Inlet Boat Ramp	-		-	-	-	-	-	-	-	-	-
148	Beach Maintenance, Monitoring and Access											
149												
150	Capital Purchases											
151	Repl/repair/add dune walkovers (approx. 57 accesses)	250,000							250,000			250,000
152	Mobi Mat/Access Rec material for beach accesses as needed	35,000							35,000			35,000
153		285,000		-	-	-	-	-	285,000	-	-	285,000
154	Beach Maintenance											
155	Nourishment Permitting including up to \$100K for additional borings for borrow area	300,000							300,000			300,000
156	USACE Coordination	20,000							20,000			20,000
157	Groin Permitting	150,000							150,000			150,000
158	Ongoing monitoring of shoreline	100,000							100,000			100,000
159									-			-
160		570,000		-	-	-	-	-	570,000	-	-	570,000
162	Grand Total Beach Maintenance	855,000		-	-	-	-	-	855,000	-	-	855,000
164	Isle of Palms Marina											
166	Capital Purchases											
167	Public Greenspace (Moved from FY 25 to FY26)	150,000				50,000		50,000			50,000	150,000
168	Resurface City's portion of Parking Lot	150,000				75,000					75,000	150,000
169						-		-				-
170												-
171												-
172		300,000		-	-	125,000		50,000	-	-	125,000	300,000
174	Facilities Maintenance											
175	Marina maintenance contingency for common areas not covered by leases. Calculated as .6% of insured boat ramp, bulkhead and dock value.	75,000									75,000	75,000
176	Marina dredging - Funded by State Budget Allocation FY25 includes permit coordination, bidding and construction admin. (Moved from FY25 to FY26)	1,500,000									1,500,000	1,500,000
177		1,575,000		-	-	-	-	-	-	-	1,575,000	1,575,000
179	Grand Total Marina	1,875,000		-	-	125,000		50,000	-	-	1,700,000	1,875,000
180												
181												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT 4											
4				<i>Proposed Funding Source</i>								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8									Build Fund			
182	Bonded Debt Service- Principal & Interest											
183												
184	2006 Fire Station #2 GO Bond - principal (20 Yrs, refi 1.88%)	275,000		110,000			165,000					275,000
185	2006 Fire Station #2 GO Bond - interest (20 Yrs, refi 1.88%)	5,170		2,068			3,102					5,170
186	2008 Public Safety Building GO Bond - principal (20 Yrs, 4.14%)	425,000		425,000								425,000
187	2008 Public Safety Building GO Bond - interest (20 Yrs 4.14%)	54,855		54,855								54,855
188	2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)	85,483						85,483				85,483
189	2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	6,431						6,431				6,431
190	2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%)	222,000		222,000								222,000
191	2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 1.71%)	41,057		41,057								41,057
192	2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%)	269,000						201,750			67,250	269,000
193	2020 Marina Dock Replacement Bond - interest (15 Yrs @ 2.16%)	64,152						48,114			16,038	64,152
194	2021 Fire Engine & SCBA Muni Lease - principal (10Yrs @ 1.6%)	85,421				85,421						85,421
195	2021 Fire Engine & SCBA Muni Lease - interest (10Yrs @ 1.6%)	8,536				8,536						8,536
196	Subscription Based Software GASB 96 SBITA - principal	107,656		15,828		55,676	41,025					112,528
197	Subscription Based Software GASB 96 SBITA - interest	50,072		19,840		16,538	8,821					45,199
198												
199	Debt Totals by Year	1,699,833		890,648	-	166,170	217,948	341,779	-	-	83,288	1,699,833
200				52%	0%	10%	13%	20%	0%	0%	5%	1
202												
203	SUMMARY BY CATEGORY											
204												
205	Total Capital Items	2,480,000		100,000	388,667	583,000	409,667	528,666	285,000	60,000	125,000	2,480,000
206	Total Facility Maintenance	2,233,720		-	613,720	-	-	45,000	-	-	1,575,000	2,233,720
207	Total Drainage	4,148,668		-	3,430,000	198,668	-	520,000	-	-	-	4,148,668
208	Total Beach Maintenance	570,000		-	-	-	-	-	570,000	-	-	570,000
209	Total Assignments of Fund Balance for Future Projects	75,000		-	-	25,000	25,000	25,000	-	-	-	75,000
210	Total Bond and Loan Payments	1,699,833		890,648	-	166,170	217,948	341,779	-	-	83,288	1,699,833
211	Total all expenditures and Fund Bal assignments on this schedule	11,207,221		990,648	4,432,387	972,838	652,615	1,460,445	855,000	60,000	1,783,288	11,207,220
212	Percentage of Total by Fund			9%	40%	9%	6%	13%	8%	1%	16%	1
213												
214	check	11,207,221		990,648	4,432,387	972,838	652,615	1,460,445	855,000	60,000	1,783,288	11,207,220
215		-		-	-	-	-	-	-	-	-	-
216	check to 10-year plan	11,207,221										

	A	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	City of Isle of Palms 10-Year Capital Plan																
2	Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**																
3	DRAFT 4																
4																	
5	Fleet			FY25 DEPT		FY26 DEPT		CURRENT									
6	Count			FINAL		REQUESTED		FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
7				BUDGET		IN FY25		REQUESTS									
8																	
9	General Government																
10																	
11		Audio Visual (AV) improvements for Council Chamber									50,000						
12		City Hall parking lot fence replacement															
13		Replace framing and metal doors at City Hall															
14		New telephone system		30,000													
15		Replace City Hall generator									75,000						
16		Court software replacement										30,000					
17		Replace message boards at Connector and Breach Inlet		25,000													
18		Repl Admin & Mayor's radios							20,000								
19		Council Computer iPad Tablets (9)		12,000													
20		FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds. . Deferred 100K of 325.2K from FY25.		325,200				100,000									
21		Resurface City Hall parking lot		-							15,000						
22		Planning, design & construction for City Hall repair and reconfiguration. Assumes debt for \$4M in FY27.		250,000				-									
23		Reconfigure Upstairs Conference Room to add Office Space						50,000									
24																	
25		Subtotal Capital		642,200		-		150,000	-	20,000	50,000	90,000	30,000	-	-	-	-
26																	
27		Facilities Maintenance															
28		Building maintenance contingency to proactively address issues as needed including HVAC- calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. (Major maintenance scheduled for FY26 until City Hall construction is completed)		14,472		14,472		125,000	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472
29																	
30		Subtotal Facilities Maintenance		14,472		14,472		125,000	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472
31																	
32																	
33	-	Grand Total General Government		656,672		14,472		275,000	14,472	34,472	64,472	104,472	44,472	14,472	14,472	14,472	14,472
34																	
35	Police Department																
36																	
37		Patrol vehicles and SUVs on average are replaced in the 6th year.															
38	15	Patrol SUVs (2 Units in FY26) (\$52K to \$55K) (With upfitting total cost of \$64K)		165,000		110,000		128,000	64,000	64,000	64,000	192,000	128,000	128,000	192,000	64,000	64,000
39	6	Patrol Sedans (will only have 3 after FY25)															
40	5	Patrol F150 pickup trucks (with upfitting total cost of \$67K)						67,000	134,000	67,000	134,000	-	-	67,000	-	134,000	67,000
41	1	Beach services 4WD pickup								47,000							45,000
42	1	ACO 4WD Pickup Truck											50,000				
43	2	4x4 UTVs - one with a plow attachment (\$18K to \$22K)		22,000					-	23,000	23,000		24,000	24,000		24,000	24,000
44	2	2022 Yamaha ATV Beach services (Increased \$18K to \$22K) Deferred from FY25 to FY26		22,000				22,000	22,000		22,000	22,000		22,000	22,000		22,000
45	2	Pickup Truck for Code Enforcement										50,000	50,000				50,000
46	2	Low speed vehicles (LSVs) for parking mgt, now provided by PCI				18,000		-	-	-	-	-	-	-	-		-
47	2	2022 Polaris GEM Transfer to Park Co.							18,000	18,000				18,000	18,000		
48		Front Beach surveillance system (approx. 15 cameras)								35,000					40,000		
49		Recording equipment (tie in with outside surveillance sys)						-			20,000						
50		Computer servers per VC3 recommendation (Need more information)					18,000	18,000	18,000			20,000	20,000				22,000
51		PD radios (in-car & walkies)		12,000					19,000	250,000							
52		Speed radar & trailer (Moved from FY25 to FY26 & \$13K to \$20K)				15,000		20,000									
53		7 traffic counters located at Connector & Breach Inlet							30,000				30,000				30,000

	A	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	City of Isle of Palms 10-Year Capital Plan																
2	Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**																
3	DRAFT 4																
4																	
5	Fleet			FY25 DEPT		FY26 DEPT		CURRENT									
6	Count			FINAL		REQUESTED		FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
7				BUDGET		IN FY25		REQUESTS									
8																	
54		Records Management System (Lawtrac)							20,000								
55		De-escalation & Use of Force training simulation sys (software & hardware)							20,000								
56		Add automatic license plate reader for IOP Connector for investigative purposes. Recurring \$5k fee for subscription								13,000				15,000			
57		Evidence refrigerator															
58		Mobile digital billboard												20,000			
59		Taser (Conducted Energy Weapons) Upgrade		18,171													
60		Public Safety Building Access Control System (1/2 Police)		62,500													
61		Public Safety Drone		23,000								26,000					30,000
62		Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes (1/2 FD and 1/2 PD)		17,500													
63		PSB Gate Replacement/Repair (1/2 Police)						6,000									
64		IT Room Battery Back-Up Replaced FY25										12,000					12,000
65		New Computers (replace windows 10 PCs 16 units @ \$2,500)						40,000									
66																	
67	38	Subtotal Capital		342,171		161,000		301,000	345,000	517,000	263,000	322,000	302,000	294,000	272,000	222,000	366,000
68																	
69		Facilities Maintenance															
70		Building maintenance contingency to proactively address issues as needed including \$30K for HVAC systems - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. Incr to 2% in FY27		62,500		92,500		92,500	125,000	125,000	165,000	125,000	165,000	125,000	125,000	125,000	119,869
71		Subtotal Facilities Maintenance		62,500		92,500		92,500	125,000	125,000	165,000	125,000	165,000	125,000	125,000	125,000	119,869
72																	
73	38	Grand Total Police Department		404,671		253,500		393,500	470,000	642,000	428,000	447,000	467,000	419,000	397,000	347,000	485,869
74		Fire Department															
75		<i>Past practice was to replace pickup trucks in the 6th year - this budget moves that replacement rotation to 7 years. We will evaluate this practice as time goes by. Need to evaluate life span of Engines and Ladder Trucks</i>															
77	1	2021 E-One Typhoon Fire Engine E1002 (Pumper) (LT 24 mths) Station 2													1,500,000		
78	1	2009 E-One Typhoon Fire Engine E1001 (Pumper) (LT 24 mths) Station 1 (Moved from FY25 to FY28 & \$1M to \$1.5M).								1,500,000							
79	1	2003 E-One Cyclone II Tower TW1002 95' Ladder Truck (LT 24 mths) (\$1M to \$2.5M) (Pre-construction meeting Feb 25-LT 18-24 after that)							2,500,000								
80	1	2020 E-One Typhoon Ladder L1001 - 75' Ladder Truck (~2034)														3,500,000	
81	1	2022 Ford F-150 C1002 Deputy Fire Chief Station 2									85,000						
82	1	2023 Ford Expedition C1001 Fire Chief Station 1										85,000					
83	1	2023 Ford F-150 BC1006 Battalion Chief Station 1										125,000					
84	1	2023 Ford F-150 SQ1001 Squad Station 1										125,000					
85	1	2019 Ford F-150 BC1004 Battalion Chief Station 1							75,000								75,000
86	1	2020 Ford Ranger FM1005 Fire Marshall Station 1								75,000							
87	1	2014 Ford F-150 TK1002 Truck Station 2															
88	1	High-Water Vehicle							365,000								
89	1	High-Water Vehicle Equipment(Suits and Raft)							30,000								
90	3	2022 John Deere Mules ML1001, ML1002 & ML1003									18,000	18,000	18,000				18,000
91	1	2017 Sea-Doo Jet Ski JS1003 Station 1		18,000							19,000				20,000		20,000
92	1	2021 Sea-Doo Jet Ski JS1001 Station 1					18,000	18,000				20,000					
93	1	2022 Sea-Doo Jet Ski JS1002 Station 2							19,000				20,000				21,000
94	1	2017 Alweld Boat B1017 Flat Bottom (Motor, Electronics and Lights)							25,000								
95	1	2012 Pioneer Sport Fish Boat B1020 with Pump (Obsolete)															
96	1	New Rescue Boat (25% City 75% FEMA Grant) Lead time 12 mths (\$65K to \$300K)(Deferred to FY26 if High water vehicle is not purchased) Based on grant funding and availability		300,000				300,000									
97		One Thermal imaging camera (we currently have 4) in future replace all at once. Decreased from \$60K to \$40K.					60,000	40,000					70,000				
98		Radios (in-car & walkies)								250,000							
99		Porta-Count machine for SCBA mask fit testing (only w/ failure)									12,000						105

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5	Fleet			FY25 DEPT		FY26 DEPT		CURRENT									
6	Count			FINAL		REQUESTED		FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
7				BUDGET		IN FY25		REQUESTS									
8																	
100		RAD-57 medical monitor for carbon monoxide & oxygen (only w/failure)							7,000			8,000			9,000		
101		Cutters, spreader, hose and pump for "jaws of life" equip (City Portion 5%)		6,000						15,000							
102		Two Ram extrication devices								15,000							
103		Battery operated combination extrication tool for Sta2									20,000						
104		New airbags and hoses for vehicle accident extrications		10,000									12,000				
105	3	All terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1 **Leave as-is (every 3yrs) (Increased from \$20K to \$26k) Deferred from FY25 to FY26		26,000		20,000		26,000		27,000	21,000		28,000	22,000			29,000
106		Two (2) portable deck guns to be mounted on pumper trucks (\$10K to \$9K)		9,000													
107		Fire Department, continued															
108																	
109		Two (2) Battery powered Positive Pressure Ventilation (PPV) fans				12,000		12,000									
110		Two cardiac monitors for Paramedic program											130,000				
111		SCBA (self contained breathing apparatus) Approx 10-yr life or 3 cycles of NFPA												350,000			
112		2nd set of bunker gear (protective helmet, flash hood, coat, pants, boots & gloves) for all personnel (\$5000*36). Approx 10-yr life												180,000			
113		High-rise kits required for automatic aid															35,000
114		Physical agility testing equipment, 75% covered with a grant										55,000					
115		Public Safety Building Access Control System Station 1 (1/2 FD & 1/2 PD)		62,500													
116		Training Room Technologies/IT Replacement & Upgrades for MEOC & Training Classes (1/2 FD and 1/2 PD)		17,500											20,000		
117		Training mannequins (three fire rescue and two medical training mannequins) and Training SCBA Self Contained Breathing Apparatus		22,000									25,000				
118		Door Access Controls at Fire Station No. 2 to match Fire Sta. No. 1		65,000													
119		PSB Gate Replacement/Repair (1/2 Fire)						6,000									
120																	
121		Subtotal Capital		536,000		110,000		402,000	3,021,000	1,882,000	175,000	436,000	303,000	552,000	1,549,000	3,520,000	178,000
123		Facilities Maintenance															
124		Building maintenance contingency to proactively address issues as needed including HVAC (\$30K) - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. Incr to 2% in FY27		222,160		158,160		158,160	256,321	256,321	256,321	256,321	256,321	256,321	256,321	256,321	248,971
125		Subtotal Facilities Maintenance		222,160		158,160		158,160	256,321	256,321	256,321	256,321	256,321	256,321	256,321	256,321	248,971
127	24	Grand Total Fire Department		758,160		268,160		560,160	3,277,321	2,138,321	431,321	692,321	559,321	808,321	1,805,321	3,776,321	426,971
128		Public Works Department															
129																	
130	1	2006 Mack Packer (PW2) Rear Loader (18m LT) (Letter of Intent FY24)						320,000									
131	1	2008 Mack Packer (PW22) 1st Side Loader (18m LT) (Letter of Intent FY25)(\$390K to \$410K)							410,000								
132	1	2009 Mack w/ 31yd Loadmaster Packer (PW24) (2nd side loader)									410,000						
133	1	2014 Mack w/ 30yd Packer (PW26) (3rd side loader)										410,000					
134	1	2016 Mack w/ 30yd Packer (PW16)											400,000				
135	1	2018 Mack w/ 30yd Packer (PW27) (~ FY33)														400,000	
136	2	2024 Caterpillar trash loader (Replace cycle 14 years)															
137	1	2021 Mack Flatbed (PW 21) (~ FY33) (12 year cycle)													100,000		
138	1	2018 Mack Flatbed (PW 28) (12 year cycle)									90,000						
139	1	2022 Chevy 3500 diesel to trailer jet vac											70,000				
140	1	Ford F150 (Public Works Director) (Decreased by \$10K)		38,000									50,000				
141		Hopper for 2016 Ford F350		35,000													
142	1	Replace a Truck with hopper with a Flatbed Dump Truck (\$37K to \$68K)				37,000		68,000							55,000		
143	1	2019 Dodge Ram 1500 4x4 (PW-30)							37,000								39,000
144	1	2019 Dodge Ram 1500 4x4 w/ 6 ft bed (PW-29)								37,000							

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7				BUDGET		IN FY25		REQUESTS									
8																	
193		Grand Total Building Department		14,472		52,472		125,000	52,472	14,472	14,472	14,472	14,472	14,472	14,472	14,472	54,472
194																	
195		Recreation Department															
196																	
197		Playground Equipment 5-12 Big Toy & 2-5 year old Toddler Toy and pour & play surfacing. (4 Scoreboards -only with failure FY26+)		500,000		20,000		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
198		Basketball scoreboard in gymnasium				7,000											
199		Upgrade AV system in Magnolia/Palmetto rooms for better livestreaming (Moved from FY25 to FY28)		30,000						35,000							
200	1	Recreation - 2023 SUV											40,000				
201		Toro Groomer									15,000						
202	1	Golf Cart (\$9K to \$12.5K)		12,500							12,500				12,500		
203		Computer server for security camera (Increased \$7K to \$18.5K)		18,500						8,000				10,000			
204	1	2023 Ford F-150		40,000										42,000			
205		Bi-Parting walk-draw curtain in Gym													12,000		
206		Soccer Goals (Increase from \$6K to \$8K)				6,000		8,000					7,000				
207		Construct sand volley ball court (Moved from FY26 to FY28)				27,000				27,000							
208		Lift for changing ceiling lights and tiles (\$12K to \$15K)		15,000													15,000
209		Floor Scrubber (new model better for sanitizing)							9,000					10,000			
210		Lights on soccer field (installed FY17 w/ 25yr warranty)															
211		Interior basketball goals with retractable system (FY40)															
212		John Deere Z-TRAK mower (Defer FY26 to FY27)				15,000			15,000					16,000			
213		Tennis Fencing (~ every 10 years) (Moved from FY25 to FY26 & \$17K to \$30K)				30,000		30,000									
214		Covered walkway to front entrance															
215		Christmas Tree for Front Beach area											20,000				
216		Fencing on Softball Field (Moved FY26 to FY29)				50,000					50,000						
217		Fencing on Soccer Field						8,000									
218		Fencing on Baseball Field							25,000								
219		Dog Park fencing and play equipment															
220		John Deere Tractor								25,000							
221		4 Outdoor basketball goals and posts							20,000					30,000			
222		Picnic Shelter				50,000			50,000								
223		Baseball, softball, tennis & basketball lights (FY37)															
224																	
225		Recreation Department, continued															
226																	
227		Construct fitness room expansion												675,000			
228		Equipment for fitness room expansion												120,000			
229		Reconstruct 2 Tennis Courts (Possible Grant ranging from \$15K to \$25K USA Tennis) (Changed from \$120K to \$190K)						120,000	190,000								
230		Resurface Tennis Courts											25,000				
231		Resurface Outdoor Basketball Courts								25,000							
232		Resurface pickleball courts								10,000							
233		Lighting for pickleball courts		25,000													
234		Flooring High Tide		32,000											30,000		
235		Flooring Office and Lobby						20,000									
236		Resurface Parking Lot												150,000			
237		Rehabilitate softball, baseball and multipurpose fields (FY30+)											100,000				
238		Construct gymnasium in accordance with Master Plan \$3.7M															
239		Hallway and Lobby Lights						12,000									
240		Gymnasium Restroom Renovation				25,000.00				25,000							
241																	
242																	
243	3	Total Recreation Department Capital Expenditures		673,000		350,000		288,000	139,000	175,000	97,500	20,000	212,000	1,073,000	74,500	20,000	35,000
244																	
245		Facilities Maintenance															

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7				BUDGET		IN FY25		REQUESTS									
8																	
246		Building maintenance contingency to proactively address issues as needed including HVAC, \$30K roof repairs FY26 - calculated as 1.5% of Rec Center building insured value. Since Rec Dept has full time maintenance staff, only 1/2 is budgeted. Increased to 2% in FY27 on		116,019		96,019		96,019	88,025	88,025	88,025	88,025	88,025	88,025	88,025	88,025	88,025
247		Subtotal Facilities Maintenance		116,019		96,019		96,019	88,025	88,025	88,025	88,025	88,025	88,025	88,025	88,025	88,025
248																	
249		Grand Total Recreation Department		789,019		446,019		384,019	227,025	263,025	185,525	108,025	300,025	1,161,025	162,525	108,025	123,025
250																	
251																	
252		Front Beach Area, including Public Restrooms, Parking Meters and Parking Lots															
253																	
254		Parking Meter kiosks (5 total kiosks to supplement mobile payments). Remainder of old kiosks will be removed from service when they become too expensive to maintain. Move to Text2Park sys. 2 kept for cash payments at \$10K each replace every 6 years as needed.										20,000					
255		New benches in the Front Beach area						25,000									
256		Replace Front Beach irrigation system & repair associated infrastructure								-			175,000				
257		Add, replace or rehabilitate public art				10,000			10,000					10,000			
258		Resurface City-owned portion of Ocean Blvd		100,000					100,000								
259		Repair sidewalks on Ocean Blvd between 10th and 14th		70,000		70,000		70,000	70,000								
260		Subtotal Capital		170,000		80,000		95,000	180,000	-	-	20,000	175,000	10,000	-	-	-
261																	
262		Facilities Maintenance															
263		Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$12,055. Given high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26		45,000		45,000		45,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
264		Subtotal Facilities Maintenance		45,000		45,000		45,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
265																	
266		Assign Fund Balance for Future Expenditures															
267		Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.		75,000		75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
268		Subtotal Assignment of Fund Balance		75,000		75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
269																	
270		Grand Total Front Beach		290,000		200,000		215,000	275,000	95,000	95,000	115,000	270,000	105,000	95,000	95,000	95,000
271																	
272		Breach Inlet Boat Ramp															
273																	
274		Rehabilitate concrete ramp (last done in FY00)								75,000							
275																	
276		Subtotal Capital		-		-		-	-	75,000	-	-	-	-	-	-	-
277																	
278		Grand Total Breach Inlet Boat Ramp		-		-		-	-	75,000	-	-	-	-	-	-	-
279																	
280		Beach Maintenance, Monitoring and Access															
281																	
282		Capital Purchases or Projects															
283		Repl/repair/add dune walkovers (approx. 57 accesses)		500,000		250,000		250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
284		Improve emergency vehicular access at IOP County Park		250,000													
285		Mobi Mat/Access Rec material for beach accesses as needed		15,000		35,000		35,000	15,000	35,000	15,000	35,000	15,000	35,000	15,000	35,000	35,000
286				765,000		285,000		285,000	265,000	285,000	265,000	285,000	265,000	285,000	265,000	285,000	285,000

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7				BUDGET		IN FY25		REQUESTS									
8																	
287		Beach Maintenance															
288		Design & permitting related to next large scale off-shore project. Beach Project management fees year of large scale project (CSC).		365,000					575,000						450,000		600,000
289		Nourishment Permitting including up to \$100K for additional borings for borrow area						300,000									
290		USACE Breach Inlet Project (Construction start March 2025) (Increased from \$200K of \$425K, USACE coordination in FY26 of \$20K)		400,000				20,000									
291		Groin Permitting						150,000									
292		Construction of next large scale project Breach Inlet (560,000cy@\$12.50=\$7M plus \$1.591M Mobilization)							8,590,909								10,943,167
293		Construction of next large scale project Wild Dunes (rough estimate of City's contribution - 45%, cost shared with WDCA) (City's portion of 1.2M cy @ \$12.50 = \$6.750M)							6,750,000								8,550,698
294		Update Beach Management Plan								25,000							
295		Shoal Management Wild Dunes (45%, cost shared with WDCA)		187,500		350,000									430,500		
296		Sea Level Rise Adaptation Plan															
298		Ongoing semi-annual monitoring of shoreline		60,000		60,000		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
299				1,012,500		410,000		570,000	16,015,909	125,000	100,000	100,000	100,000	100,000	980,500	100,000	20,193,865
300																	
301		Grand Total Beach Restoration and Monitoring		1,777,500		695,000		855,000	16,280,909	410,000	365,000	385,000	365,000	385,000	1,245,500	385,000	20,478,865
302																	
303																	
304		Isle of Palms Marina															
305																	
306		Public Greenspace (Deferred from FY 25 to FY26)		150,000				150,000									
307		Resurface City's portion of reconfigure Parking Lot (Deferred from FY 25 to FY26)		150,000				150,000									
308		Engineer, design & Construction oversight improvements to public dock and T dock on ICW															
309		Bidding & construction oversight - public dock & T dock construction															
310		New public dock offset by ARPA \$1M															
311		T dock repairs (\$166K of \$200K moved from FY24 to FY25)		166,000													
312		Replace bulkhead (FY33+)															
313		Replace boat ramp (FY33+)															
314		Replace Marina docks along Morgan Creek (FY40+)															
316		Subtotal Capital		466,000		-		300,000	-	-	-	-	-	-	-	-	-
317																	
318		Facilities Maintenance															
319		Marina maintenance contingency for common areas not covered by leases. Calculated as .6% of insured boat ramp, bulkhead and dock value.		50,000		75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
320		Marina dredging - Funded by State Budget Allocation FY25 includes permit coordination, bidding and construction admin. (Moved from FY25 to FY26)		50,500		1,500,000		1,500,000									
321		Re-coat marina bulkhead							450,000								
322		Subtotal		100,500		1,575,000		1,575,000	525,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
323																	
324																	
325		Grand Total Marina		566,500		1,575,000		1,875,000	525,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
326																	

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7				BUDGET		IN FY25		REQUESTS									
8																	
327																	
328																	
329		Bonded Debt Service- Principal & Interest															
330																	
333		2006 Fire Station #2 GO Bond - principal (20 Yrs, refi 1.88%)		265,000		275,000		275,000									
334		2006 Fire Station #2 GO Bond - interest (20 Yrs, refi 1.88%)		10,152		5,170		5,170									
335		2008 Public Safety Building GO Bond - principal (20 Yrs, 4.14%)		375,000		425,000		425,000	450,000	450,000							
336		2008 Public Safety Building GO Bond - interest (20 Yrs 4.14%)		70,380		54,855		54,855	37,260	18,630							
337		2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)		83,947		85,483		85,483	87,048	88,641	90,263						
338		2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)		7,967		6,431		6,431	4,867	3,274	1,652						
339		2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%)		218,000		222,000		222,000	226,000	230,000	234,000	238,000	242,000	246,000	250,000	254,000	259,000
340		2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 1.71%)		44,785		41,057		41,057	37,261	33,396	29,463	25,462	21,392	17,254	13,047	8,772	4,429
341		2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%)		264,000		269,000		269,000	275,000	281,000	287,000	293,000	300,000	306,000	313,000	320,000	326,000
342		2020 Marina Dock Replacement Bond - interest (15 Yrs @ 2.16%)		69,854		64,152		64,152	58,342	52,402	46,332	40,133	33,804	27,324	20,714	13,954	7,042
343		2021 Fire Engine & SCBA Muni Lease - principal (10Yrs @ 1.6%)		84,076		85,421		85,421	86,788	88,177	89,588	91,021	92,477				
344		2021 Fire Engine & SCBA Muni Lease - interest (10Yrs @ 1.6%)		9,881		8,536		8,536	7,169	5,780	4,369	2,936	1,753				
345		Subscription Based Software GASB 96 SBITA - principal		85,156		79,360		112,529	119,711	127,409	58,545	62,475	66,723	21,462	24,784	28,458	12,781
346		Subscription Based Software GASB 96 SBITA - interest		29,275		24,481		45,199	43,297	41,131	19,529	16,875	13,962	10,765	8,903	6,755	4,291
347		202X City Hall Renovation/Construction Principal (\$X @ 15 Yrs @est 4.75%)				188,885											
348		202X City Hall Renovation/Construction Interest (\$X @ 15 Yrs @est 4.75%)				190,000											
349		2027 Fire Engine Ladder Truck Principal (\$2.5M @ 10 Yrs@est 4.25%)							205,825	214,573	223,692	233,199	243,110	253,442	264,214	275,443	287,149
350		2027 Fire Engine Ladder Truck Interest (\$2.5M @ 10 Yrs@est 4.25%)							106,250	97,502	88,383	78,876	68,965	58,633	47,862	36,633	24,926
351		2029 Fire Engine Pumper Truck Principal (\$1.5M @ 10 Yrs@est 4.25%)									123,495	128,744	134,215	139,919	145,866	152,065	158,528
352		2029 Fire Engine Pumper Truck Interest (\$1.5M @ 10 Yrs@est 4.25%)									63,750	58,501	53,030	47,326	41,379	35,180	28,717
361		Debt Totals by Year		1,617,474		2,024,831		1,699,833	1,744,817	1,731,915	1,360,061	1,269,222	1,271,431	1,128,126	1,129,769	1,131,260	1,112,863
362		Debt Totals by Year excluding Marina		1,283,619		1,691,679		1,366,681	1,411,476	1,398,514	1,026,729	936,089	937,627	794,802	796,055	797,306	779,821
363		New Proposed DEBT in Blue															
364		SUMMARY BY CATEGORY															
365																	
366		Total Capital Items		3,932,371		1,441,000		2,480,000	4,595,000	3,051,000	1,280,500	1,753,000	1,307,000	2,734,000	2,315,500	4,447,000	993,000
367		Total Facility Maintenance		592,164		2,012,664		2,233,720	1,077,372	627,372	667,372	627,372	667,372	627,372	627,372	627,372	614,891
368		Total Drainage		2,045,804		2,148,668		4,148,668	548,668	548,668	548,668	548,668	548,668	548,668	548,668	548,668	548,668
369		Total Beach Maintenance		1,012,500		410,000		570,000	16,015,909	125,000	100,000	100,000	100,000	100,000	980,500	100,000	20,193,865
370		Total Assignments of Fund Balance for Future Projects		75,000		75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
371		Total Bond and Loan Payments		1,617,474		2,024,831		1,699,833	1,744,817	1,731,915	1,360,061	1,269,222	1,271,431	1,128,126	1,129,769	1,131,260	1,112,863
372		Total all expenditures on this schedule		9,275,313		8,112,163		11,207,221	24,056,766	6,158,955	4,031,601	4,373,262	3,969,471	5,213,165	5,676,809	6,929,300	23,538,287

City of Isle of Palms Debt Schedule

Description	Year Issued	Original Debt Amt	Original Rate	Current Rate	Original Term	Matures	FY2026			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038	Total Payments FY26-FY38					
							P	I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P	I	P&I		
CURRENTLY OUTSTANDING:																											
Fire Station #2	FY07	3,650,000	3.99% non-taxable	1.88% non-taxable	20 years	FY26	275,000	5,170	280,170													275,000	5,170	280,170			
Pub Safety Building	FY09	6,700,000	4.14% non-taxable	4.14% non-taxable	20 years	FY28	425,000	54,855	479,855	487,260	468,630											1,325,000	110,745	1,435,745			
75' Fire Ladder Truck	FY20	848,267	1.83% non-taxable	1.83% non-taxable	10 years	FY29	85,483	6,431	91,915	91,915	91,915	91,915										351,435	16,224	367,658			
Drainage Phase 3	FY21	3,500,000	1.71% non-taxable	1.71% non-taxable	15 years	FY35	222,000	41,057	263,057	263,261	263,396	263,463	263,462	263,392	263,254	263,047	262,772	263,429				2,401,000	231,534	2,632,534			
Marina Docks	FY21	4,300,000	2.16% taxable	2.16% taxable	15 years	FY35	269,000	64,152	333,152	333,342	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042				2,970,000	364,198	3,334,198			
Fire Engine	FY22	875,706	1.6% non-taxable	1.6% non-taxable	10 years	FY31	85,421	8,536	93,957	93,957	93,957	93,957	93,957	94,230								533,472	30,543	564,014			
Subscription Based Software (SBITs) (Note A)	FY22-FY24	1,050,278	inputed average approx 7.15%		Varies	FY24 - FY39	112,529	45,198	157,727	163,008	168,541	78,074	79,350	80,684	32,227	33,687	35,213	17,072	17,755	18,465	14,260	679,817	216,247	896,064			
City Hall				4.75%	15 years				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Fire Engine Ladder Truck	FY27	2,500,000	4.25%	4.25%	10 years	FY36			312,075	312,075	312,075	312,075	312,075	312,075	312,075	312,075	312,075	312,075	312,075			2,500,000	620,752	3,120,752			
Fire Engine Pumper Truck	FY29	1,500,000	4.25%	4.25%	10 years	FY38			-	187,245	187,245	187,245	187,245	187,245	187,245	187,245	187,245	187,245	187,245	187,245	187,245	1,500,000	372,452	1,872,452			
SUBTOTAL EXISTING DEBT SERVICE							1,474,433	225,399	1,699,833	1,744,817	1,731,915	1,360,061	1,269,221	1,271,430	1,128,125	1,129,770	1,131,260	1,112,863	517,076	205,710	201,506	12,535,724	1,967,864	14,503,587			
									1,693,120	1,734,493	1,717,800	1,360,061	1,269,222	1,271,431	1,128,126	1,129,769	1,131,260	1,112,863	-	-	-						
PROPOSED NEW DEBT:																											
NO NEW DEBT PROPOSED FOR FY26 BUDGET																											
NEW PROPOSED DEBT IN BLUE FOR FUTURE YEARS										3,120,752	1,872,452																
SUBTOTAL BUDGETED DEBT SERVICE							1,474,433	225,399	1,699,833	1,744,817	1,731,915	1,360,061	1,269,221	1,271,430	1,128,125	1,129,770	1,131,260	1,112,863	517,076	205,710	201,506	12,535,724	1,967,864	14,503,587			
TOTAL PRINCIPAL & INTEREST OUTSTANDING AT YEAR END									7,810,559	9,186,494	7,454,579	7,966,971	6,697,749	5,426,319	4,298,194	3,168,424	2,037,164	924,301	407,225	201,515	(0)						

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

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

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

**City of Isle of Palms
FY26 Millage Rate Table**

**FOR ADDITIONAL REVENUE- INCREASE OPERATING MILLAGE BY
MAX STATE ALLOWED RECAPTURE FOR 3 YEARS (3 YEARS
=4.70+8.51+4.44=17.65%). TOTAL ADDITIONAL PROPERTY TAX
GENERATED BY THIS INCREASE WOULD BE APPROX \$1,028M
BASED ON CURRENT VALUE OF A MIL (\$305K)**

CURRENT ISLE OF PALMS MILLAGE

Operating Millage Rate	0.0191
Debt Service Millage Rate	0.0032
Total IOP Millage Rate	0.0223

Operating Millage Rate	0.0225
Debt Service Millage Rate	0.0032
Total IOP Millage Rate	0.0257

Local Option Sales Tax Credit Factor (0.00020)

Local Option Sales Tax Credit Factor (0.00020)

**TAXPAYER'S
INCREASE/(DECREASE)**

Appraised Value	CURRENT ISLE OF PALMS MILLAGE				PROPOSED MILLAGE				TAXPAYER'S INCREASE/(DECREASE)	
	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residents	2nd Homes/ Commercial
250,000	223	(50)	173	335	257	(50)	207	385	34	51
300,000	268	(60)	208	401	308	(60)	248	462	40	61
350,000	312	(70)	242	468	359	(70)	289	539	47	71
400,000	357	(80)	277	535	411	(80)	331	616	54	81
500,000	446	(100)	346	669	513	(100)	413	770	67	101
600,000	535	(120)	415	803	616	(120)	496	924	81	121
700,000	624	(140)	484	937	719	(140)	579	1,078	94	142
900,000	803	(180)	623	1,204	924	(180)	744	1,386	121	182
1,000,000	892	(200)	692	1,338	1,027	(200)	827	1,540	135	202
1,250,000	1,115	(250)	865	1,673	1,284	(250)	1,034	1,925	169	253
1,500,000	1,338	(300)	1,038	2,007	1,540	(300)	1,240	2,310	202	303
1,750,000	1,561	(350)	1,211	2,342	1,797	(350)	1,447	2,695	236	354
2,000,000	1,784	(400)	1,384	2,676	2,054	(400)	1,654	3,081	270	405
2,500,000	2,230	(500)	1,730	3,345	2,567	(500)	2,067	3,851	337	506
3,000,000	2,676	(600)	2,076	4,014	3,081	(600)	2,481	4,621	405	607
3,500,000	3,122	(700)	2,422	4,683	3,594	(700)	2,894	5,391	472	708
4,000,000	3,568	(800)	2,768	5,352	4,107	(800)	3,307	6,161	539	809
4,500,000	4,014	(900)	3,114	6,021	4,621	(900)	3,721	6,931	607	910
5,000,000	4,460	(1,000)	3,460	6,690	5,134	(1,000)	4,134	7,701	674	1,011

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

FY24 Millage Rates of Neighboring Communities:

Sullivan's Island = 0.06040

Mt Pleasant = 0.04430

Folly Beach = 0.0366



City of Isle of Palms, South Carolina
Proclamation 2025-01

To Proclaim May 17-23, 2025, as National Safe Boating Week

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

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

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

WHEREAS, on average, 650 people die each year in boating-related accidents in the U.S.; 75 percent of these are fatalities caused by drowning; and

WHEREAS, the vast majority of these accidents are caused by human error or poor judgment and not by the boat, equipment or environmental factors; and

WHEREAS, a significant number of boaters who lose their lives by drowning each year would be alive today had they worn their life jackets; and

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

NOW, THEREFORE, BE IT RESOLVED that the Isle of Palms City Council do hereby support the goals of the Safe Boating Campaign and proclaim May 17-23, 2025, as National Safe Boating Week and the start of the year-round effort to promote safe boating.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, ON THE _____ DAY OF _____, 2025.

Phillip Pounds, Mayor

ATTEST:

City Clerk