



City Council

6:00 p.m., Tuesday, May 27, 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 – April 22, 2025 [p3-6]
 - b. Special City Council Workshop- May 13, 2025 [p7-14]
 - c. Citizens' Comments [p15]
 - d. Committee Meetings [p16-26]
4. **Old Business**
5. **New Business**
 - a. Consideration of Tide valve purchase - \$67,845.34 + \$11,800 installation Truluck – FY25 Budget, Capital Projects Fund, \$1.03M [p27-29]
 - b. Consideration of purchase of Office 365 Migration, \$34,019.40 one-time, \$2,564 recurring monthly – VC3, FY25 Budget, General Fund, \$30,000 [p30-42]
 - c. Mutual Aid Agreement with North Charleston Police Department [p43-47]
 - d. Approval of ATAX Sponsorships
 - i. YWCA Martin Luther King, Jr. Event - \$5,000 [p48-55]
 - ii. IOP Chamber of Commerce - \$15,000 [p56-61]
 - iii. Mary Alice Monroe Authors' Event - \$35,000 [p62-96]
 - e. Consideration of LENS request for signage at island entrance [p97-99]
6. **Boards and Commissions Report**
 - a. Board of Zoning Appeals – minutes attached [p100-101]
 - b. Planning Commission – minutes attached [p102-103]
 - c. Accommodations Tax Advisory Committee – minutes attached [p140-105]
 - d. Environmental Advisory Committee – minutes attached [p106-108]



7. Ordinances, Resolutions and Petitions

- a. Second Reading
 - i. Ordinance 2025-03- an ordinance to adopt a budget for Fiscal Year beginning July 1, 2025 and ending June 30, 2026 [p109-163]
 - ii. Ordinance 2025-04- an ordinance to adopt business license fees [p164-166]
- b. First Reading
 - i. Ordinance 2025-05- an ordinance to amend the revocation trigger from a calendar year to a 365-day rolling period and stipulate that two garbage can violations are equivalent to one founded complaint for revocation purposes [p167-168]
 - ii. Ordinance 2025-06- prohibit pools seaward of the maximum building line [p169-171]
- c. Resolution 2025-02- Create hourly afternoon parking rates and seasonal parking passes [p172-173]

8. Executive Session – in accordance with Section 30-4-70(a)(2) to receive legal advice regarding Quality Enterprises, Inc v. City of Isle of Palms complaint. Council may take action upon exiting Executive Session.

9. Miscellaneous

10. Adjournment



City Council

6:00 p.m., Tuesday, April 22, 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, and Carroll, Mayor Pounds

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

2. Citizens' Comments

Sondra Hines addressed comments made by some of the Council members at the previous Council meeting regarding the City Administrator hiring process. She also said that she likes the update to the City's website.

Christi Kunkle said that she felt like City Administrator Kerr "took a beating" from some on City Council and some residents at the last meeting. She would like to see more positivity around the island.

Patsy Hindman thanked the Council members who supported City Administrator Kerr's hiring. She spoke highly of City Administrator Kerr's experience and said he has played a significant role in making the Isle of Palms a nice place to live. She thanked Mayor Pounds for his leadership during the process.

3. Approval of previous meetings' minutes

- A. City Council Meeting – March 25, 2025
- B. Special City Council Meeting – March 26, 2025
- C. Special City Council Meeting Workshop – April 8, 2025

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

4. Old Business – none

5. New Business

Reappointment of Bob Miller to the Board of Zoning Appeals

MOTION: Council Member Streetman made a motion to approve, and Council Member Hahn 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. Procurement

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

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

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]

Director Kerr said the final invoice for the movement of the sandbags will come before Council for approval since 400 bags have been moved from Breach Inlet to Beachwood East and the cost will exceed the \$25,000 threshold.

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

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

Ayes: Carroll, Ward, Bogosian, Streetman, Hahn, Anderson, Pounds
Nays: Miars, Pierce

The motion passed 7-2.

- ii. **Ordinance 2025-04** – an ordinance to adopt business license fees

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

Ayes: Carroll, Miars, Pierce, Ward, Bogosian, Streetman, Hahn, Anderson, Pounds
Nays: Ward

The motion passed 8-1.

- C. **Resolution 2025-06** – supporting the City’s safety and loss control program

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

- D. **Proclamation 2025-01** – a proclamation supporting boating safety and proclaiming May 17-23, 2025, as National Safe Boating Week

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

- 9. **Executive Session – none**

- 10. **Miscellaneous**

City Administrator Kerr reported that the proposal for the second opinion on beach management came in at \$38,000, higher than the \$30,000 allotted by City Council. Due to the urgency of the work, he asked City Council to consider reducing the scope of work to match the allotted amount.

He said, “What we would do is reduce an item in the scope to bring it down to the amount allocated by Council with the understanding that this would come back before you at next month’s meeting to consider that \$8,000 overage to get the cumulative cost to \$38,000.”

City Attorney McQuillian said, “The idea is to pick something further down in their scope sequentially that’s going to be later in the process anyway. So that ultimately when this comes back before Council, if you approve it, they can finish or if you don’t want to spend more than 30, they can stop once they’ve completed the other task that they would need to complete prior to that.”

When asked why it could not be voted on this evening due to its urgency, City Attorney McQuillian responded, “That is the real question. Is it exigent circumstances or a real emergency? Typically, when we’ve done emergency ordinances it’s been when property has been threatened by erosion and sort of imminent peril with people’s houses and sandbags and those sort of things. This is a close call. The risk, I think, of a challenge is very small. It’s \$8,000 that we are talking about. But my advice to Douglas was the most conservative thing to do would be the approach he just laid out. Certainly if Council feels that it’s an emergency circumstance, you would need to specify that and you could put it on and vote on it tonight as emergency situation, but ultimately that is up to you all.”

Council Member Pierce said, “My only concern is we kind of paired the scope back to begin with to kind of get it to the numbers that we were thinking about. I do believe that it is urgent and I think we’ve got a lot of dependencies on our other projects kind of resting on this to get a confirmation are we on the right path. I just would not want to see the scope diminished any further.”

MOTION: Council Member Pierce made a motion to suspend the rules of order to add this item to the agenda in light of the fact that “we’ve got multiple beach projects going on right now. We’ve had multiple properties that have been threatened, real time threatened, including some high rises. We are relocating 400 bags from one end of the island to the other. We need some assurances that we are on the right path going forward, and I think that with not only the dollars, the efforts, the property, the public beach accesses and everything at stake hear, that it warrants action tonight.” Council Member Bogosian seconded the motion.

Council Member Bogosian added, “We want to get a lot of this behind us prior to the storm season. The further we delay, the further we are going to encroach upon that storm season.

Mayor Pounds said, “I think the only thing that I would add to that is given the length of time for permitting and changes and what lies before us in the next 12-18 months, we’ve just got a lot of balls in the air that we need the second set of eyes on. And again, if we are going to change our path potentially looking at groins or whatever other alternatives we’re looking at, that’s just such a lead time on permitting and such that I think we need to.”

VOTE: A vote was taken with all in favor.

MOTION: Council Member Pierce made a motion to approve an additional \$8,500 for the second opinion on beach management. Mayor Pounds seconded the motion. The motion passed unanimously.

11. Adjournment

Council Member Ward made a motion to adjourn, and Council Member Streetman seconded the motion. The meeting was adjourned at 6:20pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



SPECIAL CITY COUNCIL MEETING -- WORKSHOP

5:00pm, Tuesday, May 13, 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, Carroll, Miars, and Mayor Pounds

Absent: Council Member Pierce

Staff Present: Administrator Kerr, various department heads

2. Citizens' Comments – none

3. Special Presentations – FY26 CVB Budget

Laurie Smith and Cat Dority of the CVB presented their proposed budget for FY26. They shared the breakdown of funds among TERC-approved categories – Advertising/Marketing, Marketing Support, Group Sales, Media Efforts, and Visitor Services – as well as providing details of the IOP-specific programming efforts.

Council Member Streetman spoke highly of the CVB's work and their relationship with the City's ATAX Committee.

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

Administrator Kerr said the short-term licensing year that ended 4/30/24 ended with the City having issued 1,784 short-term rental licenses. He said this number is slightly lower than last year, but staff has been more vigilant in pulling inactive licenses from the rolls. Mayor Pounds asked for a breakdown of short-term rental incomes by range.

All Police Department vacancies are filled, but there will be two more vacancies in City Hall as two people are leaving the Building Department.

5. Departmental Reports

6. Financial Review

A. Financial Statements and project worksheets

Director Hamilton said the General Fund has collected 80% of the revenues for the year. Business licenses and permits are performing well above budget. Parking revenues are trending lower than prior year, but there are still 3 months' worth of revenue to collect.

General Fund expenditures are tracking at 79% compared to 83% of the budget. She anticipates overages in fleet repairs, dumpster expenses, and legal fees.

The City has \$51 million in cash and investments. The City received \$1 million from SCPRT for beach renourishment.

\$56,000 has been received in Municipal ATAX fund, which is 9% over prior year. State ATAX receipts were \$399,000, which is 8% over prior year. The County pass-through has not posted yet. Hospitality tax and LOST are 1% over last year.

B. Review of Draft 4 of FY26 Budget

Director Hamilton said no changes have been made to the budget since First Reading.

7. Procurement

A. Tide valve purchase - \$67,845.34 + \$11,800 installation Truluck – FY25 Budget, Capital Projects Fund, \$1.03M

Administrator Kerr said this is a custom-made valve for the 2nd Avenue drainage basin.

B. Discuss purchase of Office 365 Migration, \$34,019.40 one-time, \$2,564 recurring monthly – VC3, FY25 Budget, General Fund, \$30,000

Administrator Kerr said that Council Member Pierce and VC3 are working together to ensure all old emails are properly secured upon migration.

8. Capital Projects Update

Administrator Kerr reported that the City has received 7 of 22 hold harmless agreements needed to move forward with the flood mitigation project at the Wild Dunes Golf Course. A meeting was held with property owners last Friday. He said they are having trouble contacting some of the property owners. He will send the list of those owners they have not heard from to City Council to see if they can help with making contact.

The Emergency Beach Access Path is 99% complete.

The USACE project is progressing slowly as expected. The contractor for the supplemental work has completed their job of shaping the new berm. The shoal management project is expected to be completed in the new few days.

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

A. **Livability**

Discuss amending period to trigger revocation hearing from calendar year to 365-day rolling period and two garbage can violations equating to one founded complaint

Administrator Kerr said these come as recommendations from the Public Safety Committee. The trash can violations were being handled in this manner (2 garbage can violations = 1 founded complaint) administratively, and now it will become part of the ordinance.

B. **Environmental**

Discuss prohibiting pools seaward of the maximum build line

Administrator Kerr said this suggestion came out of the Beach Preservation Ad Hoc Committee. New pools would need to be built landward of the maximum build line should this pass. Ordinances are already in place to deal with legal, non-conforming pools.

Passing such an ordinance will require two readings, a public hearing, and review by the Planning Commission.

C. **Public Services**

D. **Personnel**

E. **Other items for discussion**

i. **Discuss seasonal parking passes and afternoon parking rates**

Administrator Kerr explained the Public Safety Committee's recommendations regarding the sale of seasonal parking passes and an increase to \$3/hour for the parking rate in the municipal lots after 4pm. The seasonal parking passes will be sold for \$225 each. Up to 350 will be sold to the general public. Other passes will be sold for employees of front beach business. There will be no cap on the sale of passes to employees. Weekly passes are still available for \$100/week.

Mr. Kwento Ikwuezunma of PCI presented some data regarding these options and their effect on parking income. That presentation is attached to these minutes.

ii. **Discuss assignments of recommendations to various committees**

Administrator Kerr reported that staff and the Planning Commission developed a matrix containing recommendations from the various plans (Comprehensive Plan, Sea Level Rise Adaptation Plan, Community Enrichment Plan) and divided them among the standing committees. He asked Council members to review the matrix so that he can send out the recommendations to the appropriate committees. It will be up to the committees to sort and group their assigned recommendations.

iii. **Discuss LENS request for signage at island entrance**

Administrator Kerr said LENS has requested a sign of their logo be added to the signs at the entrances to the island. The Public Services & Facilities Committee recommends denying the request. However, if City Council were to approve the request, the Committee requests that a transparent and equitable policy for such signage be developed. Council Member Miars expressed concern that if City Council allows one sign, then all the non-profit organizations on the island will make the same request.

Administrator Kerr said City Council's options include denying the request, granting the request and develop a sign policy, or authorizing the sign's placement in the right-of-way, which will require the organization to request an encroachment permit from SCDOT.

Mayor Pounds and Council Member Ward did not favor the idea. Council members Carroll and Streetman spoke in favor of allowing the sign and spoke to the work the LENS program does for the first responders and the community.

Council Member Ward suggested a place for signage where there is more foot traffic, such as the public restrooms at the front beach.

Administrator Kerr will ask LENS for their feedback on City Council's discussion and put the matter on the May 27 meeting agenda.

10. **Legislative Report**

Mayor Pounds said the State House and Senate are in recess until May 28 at which time they will work on the budget.

11. **Adjournment**

The next City Council Workshop will be held on Tuesday, June 10, 2025 at 5pm.

Council Member Ward made a motion to adjourn the meeting, and Council Member Hahn seconded the motion. The meeting was adjourned at 6:34pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

City Council Mtng

May 13th

Season Rate Review

Customer Arrival/Transactions					Total Trxns by Month	Avg Duration of Stay
March	338	311	344	105	1098	1hr 50mins
April	486	654	752	320	2212	1hr 50mins
May	541	837	1060	603	3041	1hr 43mins
June	760	1099	1636	935	4430	1hr 41mins
July	668	975	1675	943	4261	3hr 47mins
August	316	578	1052	614	2560	1hr 34mins
September	224	362	403	205	1194	1hr 43mins
October	112	186	427	123	848	1hr 34mins
	3445	5002	7349	3848	19644	
	4pm	5pm	6pm	7pm		

RATE				
Month	\$3/hr		Current IOP	Variance
March	\$	7,195.43	\$ 10,980.00	\$ 3,784.57
April	\$	15,016.80	\$ 33,180.00	\$ 18,163.20
May	\$	20,008.60	\$ 60,585.00	\$ 40,576.40
June	\$	28,441.25	\$ 91,065.00	\$ 62,623.75
July	\$	27,350.15	\$ 89,905.00	\$ 62,554.85
August	\$	15,711.85	\$ 53,120.00	\$ 37,408.15
September	\$	7,565.40	\$ 21,550.00	\$ 13,984.60
October	\$	5,117.23	\$ 8,480.00	\$ 3,362.77
TOTAL		\$ 126,406.71	\$ 368,865.00	\$242,458.29

General Public Seasonal Permit (limit to 350)

\$225/per Pass = \$78,750.00

Requirements:

-valid registration and License plate number

Public Comments for City Council, April 23-May 22, 2025

<u>Date Submitted</u>	<u>Name</u>	<u>Address</u>	<u>Comments for Council Meeting</u>	<u>Meeting This Comment is Intended For:</u>
5/3/2025	Philip Antman	1338 Ronald Lane, Charleston, South Carolina 29412	I am a business owner on IOP, Salt Marsh Surf. I have knowledge that another surf business, Share the Stoke, operated without a business license in 2023. City council should have identified that this occurred due to the fact that the owner applied for a Commercial Surf Instruction permit but then never paid for or received a business license for that year. In 2024 Share the Stoke was allowed to apply for a permit after the deadline and was allowed to receive a license even though it was obvious she worked without a license in 2023. Now in 2025 I want to raise this concern with the council and say that I believe her permit and license should be revoked.	City Council



**Public Services & Facilities Committee Meeting
9:00am, Tuesday, May 6, 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, Director Pitts, Asst. Director Asero, Director Ferrell, Chief Cornett

MOTION: Council Member Miars made a motion to suspend the rules of order and add Citizen's Comments to the agenda. Council Member Pierce seconded the motion. The motion passed unanimously.

2. Citizen's Comments

Brenda Rosenthal, 3013 Waterway Blvd and John Hoffman, 3015 Waterway Blvd, expressed their concerns about the flood mitigation project going on around their homes. Their concern, among others, is that without the signatures of all the neighbors on a hold harmless agreement, the project will result in work that will flood their properties.

Administrator Kerr explained the timeline and events that brought the project to where it is currently. The City will host a meeting with a Q&A session about the project on Friday, May 9.

3. Approval of Previous Meeting's Minutes – April 1, 2025

MOTION: Council Member Miars made a motion to approve the minutes of the April 1, 2025 meeting. Council Member Pierce seconded the motion. The motion passed unanimously.

4. Marina Tenants' Comments

Scott Toole from the Marina said all is well regarding the marina and had no comments to offer.

5. Old Business

A. Discussion of parking reconfiguration layout option for the intracoastal side of the marina parking lot

Matt Cline discussed several possible parking layout options with Committee members and Administrator Kerr. Mr. Cline will return to the June meeting with the outcome of that discussion to see if it will meet the needs of the City and the restaurant.

B. Update on Waterway Boulevard project

Administrator Kerr explained, “We did eventually get the language, kind of the pool of owners that Wild Dunes agreed needed to issue those releases. We went back and forth on that a little bit, had to do title search to get all the ownership information to get the documents in order for signatures. So that all came to fruition at the end of last week. Notice went out, as we’ve talked about, via mail to those that we had, which was about half. We are getting more now. So we are continuing to reach out to the email addresses. Hopefully, we’ll get 100% of the contact information via email because it is obviously very challenging to be corresponding through snail mail.”

There will be a meeting on Friday, May 9 at 10am in Council Chambers where a notary will be present to help streamline the signing of the agreements. He said there about 10 property owners who are very engaged in the process and seem “optimistic and willing to participate.” He said he has had a lot of one-on-one conversations with property owners and each property is affected by the project differently.

C. Consider purchase of Office 365 Migration, \$34,019.40 one-time service and \$2,564 recurring monthly- VC3 [FY25 Budget, General Fund, \$30k]

Administrator Kerr said the Police Department needs this migration to happen sooner rather than later for their CALEA Certification and to process new officers into the Criminal Justice Academy.

Council Member Pierce expressed concern about the significant change in price as well as the proposal’s lack in addressing the retention of old emails. Administrator Kerr said that VC3 thought City staff was handling the retention of old emails, and the City assumed VC3 was doing that. Council Member Pierce wants assurance that the old emails are being archived.

Administrator Kerr will set up a conversation with Council Member Pierce and VC3 to get his concerns addressed, and the matter will be on the June agenda for further discussion and consideration.

D. Update on Beach projects

Administrator Kerr said the contractor for the shoal management project started about 3 weeks ago. Approximately 40,000 cubic yards of sand have been moved from the shoal to Beachwood East. They will now shift to moving about the same amount of sand in front of the Ocean Club,

then return to Beachwood East and move the final 40,000 cubic yards of sand. The sandbags will remain for at least 6 months.

Recent high tides have created some issues with work that has been done. CSE has surveyed that damage and will reshape the berm.

The supplemental work on the Breach Island project is close to completion. The berm has been built from 9th Avenue to Breach Inlet. It will be vegetated after the season. Recent King tides reduced the berm around the 5th block, but most of it survived well.

The ACE project is pumping 3-4,000 cubic yards of sand out a day. Complaints about shells in the sand and the direction of the lights on the beach have been addressed.

Administrator Kerr said that high level conversations are happening about the ACE removing sand from the ICW on a regular basis, approximately every 18-24 months, which could provide ongoing protection on the Breach Inlet end of the island.

Council Member Pierce expressed concern about a sandbar connecting IOP and Sullivan's Island at low tide and how the sand is moving to Sullivan's Island. Administrator Kerr said he has heard about the sand shoaling in the area but added that it is very dynamic. He said the firm working on the second opinion is looking at it. He shared that a resident is going to provide a third opinion on the City's beach management efforts.

Council Member Pierce noted that Sullivan's Island's berm is much higher, and some residents thought the one on the south end of the island would be larger than it is. Administrator Kerr said that Mr. Traynum is comfortable with the plan they have in place, but that if City Council wants more sand moved, they can approve funding for such a measure.

6. New Business

A. Discussion of LENS request for signage at island entrance

Administrator Kerr said that the Committee can deny the request for signage; they could suggest it be allowed on City park land; or they could approve an informational sign in the right-of-way, but LENS would need to secure an encroachment permit from SCDOT to do so.

Council Member Pierce said if such signage was permitted, a transparent and equitable policy would need to be set before allowing it to be posted.

Council Member Miars said it would be "cleaner and easier" to say no, but she would like the matter to be discussed by the full Council. The matter will be sent to Council, and should Council approve the sign, then the matter will return to the Committee to develop the sign policy.

B. Consider Beach Preservation Ad Hoc Committee's recommendation to prohibit pools seaward of the maximum building line

Committee members agreed pools should be prohibited seaward of the maximum building line. Administrator Kerr noted that no pools are currently being built. He added that the City already has ordinances in place that address non-compliant pools.

MOTION: Council Member Pierce made a motion recommending the prohibition of pools seaward of the maximum building line to City Council for First Reading. Council Member Miars seconded the motion. The motion passed unanimously.

6. Miscellaneous Business

The next regular meeting of the Public Services & Facilities Committee will be Tuesday, June 3, 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 10:43am.

Respectfully submitted,
Nicole DeNeane
City Clerk



**Public Safety Committee Meeting
11:00am, Tuesday, May 6, 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, Battalion Chief Eagle

Also present: Kwento Ikwuezunma and Melissa Anderson, PCI

2. Citizen's Comments

3. Approval of Previous Meeting Minutes – April 8, 2025

MOTION: Council Member Streetman made a motion to approve the minutes of the April 8, 2025 meeting as amended. Council Member Anderson seconded the motion. The motion passed unanimously.

4. Old Business

A. Discussion of change to afternoon parking rates

Kwento Ikwuezunma and Melissa Anderson of PCI shared a seasonal rate review that is attached to these minutes. The rate review detailed the financial impact of increasing the afternoon hourly parking rate in the municipal lots by \$1 vs. a \$15 flat rate.

MOTION: Council Member Bogosian made a motion to recommend to City Council an afternoon hourly parking rate of \$3/hour after 4pm in the municipal parking lots. Council Member Streetman seconded the motion. The motion passed unanimously.

B. Discussion of Seasonal Parking Pass for non-residents

Discussion ensued with the PCI representatives about the cost and distribution of seasonal parking passes for non-residents. PCI shared the financial impact of the sale of 500 seasonal passes at rates of \$200, \$240, or \$250 each.

Discussion continued around how many passes to keep for front beach employees and how many to keep for the general public. Front beach employees will be required to verify their employment status when purchasing a pass.

MOTION: Council Member Streetman made a motion to recommend to City Council that 350 seasonal passes be made available to non-residents of the general public, that there be no limit to the amount of employee passes sold upon verification of employment status, and that the passes be sold for \$225 each. Council Member Anderson seconded the motion. The motion passed unanimously.

Mr. Ikwuezunma said a PCI representative will be available at the upcoming City Council workshop to answer questions.

C. Discussion of short-term rental regulations and consider amending period to trigger revocation hearing from calendar year to rolling 365-day period

Council Member Bogosian said he would like the Committee to discuss changes to other short-term rental regulations at the June meeting, specifically related to parking and nighttime noise levels.

MOTION: Council Member Bogosian made a motion to recommend to City Council amending the period to trigger a revocation hearing from a calendar year to a rolling 365-day period and to set (2) garbage can violations as (1) founded complaint. Council Member Anderson seconded the motion. The motion passed unanimously.

5. New Business

Update of SC codes related to firearms on the beach

Chief Cornett said State ordinances prohibit municipalities from creating ordinances or regulations related to firearms. However, a municipality is permitted to prohibit firearms for a specific event on a specific date within a time period and a specified location. Boundaries of such an event must be physically in place and monitored throughout such an event. Chief Cornett said the current Constitutional Carry law in place within South Carolina does prohibit guns from very specific locations and is not meant to ban them from public places like the beach.

6. Miscellaneous Business

Council Member Bogosian said he would like to discuss a recent concern about shark fishing at another meeting after the Committee has had the opportunity to review Seabrook Island's ordinance addressing the issue. Council Member Streetman expressed concern about the commercial aspect of shark fishing. Chief Cornett said there is already an ordinance in place to deal with the commercial aspect of such activities. He encouraged residents to call when an event regarding shark fishing is occurring and not after the fact.

Administrator Kerr will send Seabrook Island's ordinance to Committee members and the matter will be on the June agenda.

The next meeting of the Public Safety Committee will be Tuesday, June 3, 2025 at 11:00am.

7. Adjournment

Council Member Streetman made a motion to adjourn, and Council Member Anderson seconded the motion. The meeting was adjourned at 12:05pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

Fwd: [EXTERNAL] Horry County Ordinance Sec. 5-11

From Rusty Streetman <rstreetman@iop.net>
Date Tue 5/6/2025 8:13 PM
To Nicole DeNeane <Nicoled@iop.net>
Cc Douglas Kerr <dkerr@iop.net>

Hi Nicole,
Could you make sure this is added to the record of today's Public Safety meeting?
Thank you ,
Rusty
Sent from my iPhone

Begin forwarded message:

From: Rusty Streetman <rstreetman@iop.net>
Date: May 6, 2025 at 8:37:24 AM EDT
To: Rusty Streetman <rustystreetman@bellsouth.net>
Subject: Fwd: [EXTERNAL] Horry County Ordinance Sec. 5-11

Sent from my iPhone

Begin forwarded message:

From: Douglas Kerr <dkerr@iop.net>
Date: May 6, 2025 at 8:13:38 AM EDT
To: John Bogosian <jbogosian@iop.net>, Rusty Streetman <rstreetman@iop.net>, Jan Anderson <jan.anderson@iop.net>
Cc: Kevin Cornett <kcornett@iop.net>, Nicole DeNeane <Nicoled@iop.net>
Subject: FW: [EXTERNAL] Horry County Ordinance Sec. 5-11

Please see note below from Rusty.

Generally, the staff works with the chairman of each committee to establish the agenda for the upcoming meetings.

Thanks, Douglas

Douglas Kerr
City Administrator
City of Isle of Palms
P.O. Drawer 508
Isle of Palms, SC 29451
(p) 843-886-6428
(c) 843-666-9326
(f) 843-886-8005

To submit service requests or sign up for city text alerts:
Text "Hello" to (877) 607-6467
Connect with IOP!



*** WARNING *** All e-mail correspondence to and from this address may be subject to public disclosure under the South Carolina Freedom of Information Act (FOIA).

From: Rusty Streetman <rustystreetman@bellsouth.net>
Sent: Monday, May 5, 2025 5:43 PM
To: Nicole DeNeane <Nicoled@iop.net>; Douglas Kerr <dkerr@iop.net>
Subject: Fwd: [EXTERNAL] Horry County Ordinance Sec. 5-11

[EXTERNAL]



External
(rustystreetman@bellsouth.net)



GUARDIAN

Hello Nicole and Douglas,

This item did not get added to the Safety Committee Agenda for Tuesday , May 6th,as I requested via email on Friday, May 2nd, with plenty of notice prior to the Committee meeting date.

Since we are no longer outside the 24 hour window to add an agenda item , I still intend to bring this up during the Miscellaneous Business section as specified by City Code 1-3-1 (i) . That portion of the code dictates that I let the City Clerk know in advance of the meeting.

My intention is to have an initial discussion on the subject since it was forwarded to me on April 22nd ,by a resident, and there was subsequent emails between the Chief of Police , the City Administrator, and I was copied along with the Mayor. I'm simply doing my sworn duty as a Councilmember and Committee member to address a resident's concern around an issue they would like to have addressed .

There is nothing in our Code that says an agenda item has to be approved in advance by the Chair of a Committee since they only share the same duties of the other 2 Committee members with one exception, that being, the Chair is responsible to ensure proper minutes are taken at each meeting and forwarded to the City Clerk as required to comply with the Freedom of Information Act. That is dictated in Sec. 1-3-4.

Please pass this along to the other Committee members and Chief Cornett, so they may be aware of my intention to initiate discussion of an issue that was brought to my attention.

Regards,

Rusty Streetman

Begin forwarded message:

From: Rusty Streetman <ruststreetman@iop.net>
Date: May 5, 2025 at 4:12:51 PM EDT
To: Douglas Kerr <dkerr@iop.net>
Subject: Re: [EXTERNAL] Horry County Ordinance Sec. 5-11

Hi Douglas,
I noticed this didn't get added to tomorrow's agenda as requested.
Was it overlooked?
Thanks,
Rusty
Sent from my iPhone

On May 2, 2025, at 6:11 PM, Rusty Streetman <ruststreetman@iop.net> wrote:

Hi Douglas,

In spite of the Chairman's request that this item be delayed to a later time, I request it to be added to the Tuesday agenda.
It's a pretty straightforward issue that doesn't need a lot of study before discussing.
So, as Vice Chair and a member of the Safety Committee, please revise the agenda on Monday to include this.

Regards,

Rusty

Sent from my iPhone

Begin forwarded message:

From: Rusty Streetman <ruststreetman@iop.net>
Date: May 2, 2025 at 1:00:44 PM EDT
To: Rusty Streetman <rustystreetman@bellsouth.net>
Subject: Fwd: [EXTERNAL] Horry County Ordinance Sec. 5-11

Sent from my iPhone

Begin forwarded message:

From: Douglas Kerr <dkerr@iop.net>
Date: May 2, 2025 at 12:03:14 PM EDT
To: John Bogosian <jbogosian@iop.net>, Rusty Streetman <ruststreetman@iop.net>, Jan Anderson <jan.anderson@iop.net>
Cc: Kevin Cornett <kcornett@iop.net>, Nicole DeNeane <Nicoled@iop.net>
Subject: FW: [EXTERNAL] Horry County Ordinance Sec. 5-11

I wanted the committee to have the information attached and below for reference.

An operation has been working on the beach doing commercial shark fishing. A full description is included in the attached email chain, but in summary commercial operations are illegal, but fishing for shark and other species is not currently addressed by the code.

We are developing the packet now for Tuesday's meeting and the chairman has asked that I forward the background information and give the members time to familiarize themselves with the issue for possibly of being included on a future agenda.

Thanks, Douglas

Douglas Kerr
City Administrator
City of Isle of Palms
P.O. Drawer 508
Isle of Palms, SC 29451
(p) 843-886-6428
(c) 843-666-9326
(f) 843-886-8005

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Connect with IOP!

*** WARNING *** All e-mail correspondence to and from this address may be subject to public disclosure under the South Carolina Freedom of Information Act (FOIA).

From: Kevin Cornett <kcornett@iop.net>
Sent: Tuesday, April 22, 2025 2:34 PM
To: Douglas Kerr <dkerr@iop.net>; Blair Hahn <blair@blackbearteam.com>; Rusty Streetman <rustystreetman@bellsouth.net>; Philip Pounds <plpounds@gmail.com>
Subject: RE: [EXTERNAL] Horry County Ordinance Sec. 5-11

Mr. Kerr,

I looked over that ordinance last week after I confirmed with SCDNR that there are no state laws prohibiting the act. I had actually put this proposed ordinance (attached) together for you last week, but was going to wait to talk to you in person about it.

A lot of the time we can ask the individual what they are fishing for and they will most often tell you if it is shark fishing. We could certainly see what they are pulling in and what they are using to bait and get the bait out in the water. Some of the things we would look for would be fighting belts (really shouldn't need those out here for most shore fishing), heavier duty gear, and the use of a canoe/kayak/etc. to get the bait out in the water. All of that would give us the ability to question the fishermen. Of course there may be times where we would miss someone fishing for dangerous marine animals from the beach, but it seems like Horry County has used this ordinance for a while now. I am sure there may not be a lot of tickets for this, but a lot of opportunities to shut down the activity that potentially brings sharks into the area where most of our visitors are in the water.

Hope that helps.

Kevin Cornett
Chief of Police
Isle of Palms Police Department
30 JC Long Blvd
Isle of Palms, SC 29451
843-886-6522

From: Douglas Kerr <dkerr@iop.net>
Sent: Tuesday, April 22, 2025 2:19 PM
To: Blair Hahn <blair@blackbearteam.com>; Rusty Streetman
<rustystreetman@bellsouth.net>; Philip Pounds <plpounds@gmail.com>
Cc: Kevin Cornett <kcornett@iop.net>
Subject: RE: [EXTERNAL] Horry County Ordinance Sec. 5-11

I do not fish enough to know the answer- but is it chumming what differentiates shark fishing from other types?

I think the prohibition on pulling the shark in would seem to be the best method of enforcement (look in the cooler). Otherwise an officer would try to judge what someone is trying to catch, which seems difficult.

Thanks, Douglas

Douglas Kerr
City Administrator
City of Isle of Palms
P.O. Drawer 508
Isle of Palms, SC 29451
(p) 843-886-6428
(c) 843-666-9326
(f) 843-886-8005

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Text "Hello" to (877) 607-6467
Connect with IOP!

*** WARNING *** All e-mail correspondence to and from this address may be subject to public disclosure under the South Carolina Freedom of Information Act (FOIA).

From: Blair Hahn <blair@blackbearteam.com>
Sent: Tuesday, April 22, 2025 12:38 PM
To: Rusty Streetman <rustystreetman@bellsouth.net>; Philip Pounds
<plpounds@gmail.com>; Douglas Kerr <dkerr@iop.net>
Subject: [EXTERNAL] Horry County Ordinance Sec. 5-11

[EXTERNAL]

External (blair@blackbearteam.com)

Shore Fishing Regulation from Horry County attached.

H Blair Hahn, Esq
Black Bear, LLC
1000 Palm Blvd. Suite 368
Isle of Palms, SC 29451
843-737-3921
Blair@blackbearteam.com



Estimate

Estimate# EST-6936

Bill To

City of Isle of Palms

P.O. Box 508

Isle of Palms 29451, South Carolina
USA

Estimate Date : April 16, 2025

Expiry Date : April 26, 2025

Reference# : PN5692

Sales person : Charlie Sullivan

Project State : South Carolina

Ship To

City of Isle of Palms Public Works

1303 Palm Blvd.

Isle of Palms 29451 South Carolina

U.S.A

Subject :

REVISED QUOTE FOR CANTILEVERED WASTOP VALVE LOCATED AT IOP EXCHANGE CLUB

Accepted By

Accepted Date

#	Model	Qty	Rate	Tax %	Amount
1	WS1185-SPEC WS1185-SPEC WaStop NPS 48" SPEC WS1185-FL2_44713 WaStop Inline check valve NPS 48 316 Special Flange Inlet for Cantilevered Application - Includes WS1185 Spec 10 mm EPDM Flange Gasket - Flange Bolts and Nuts not included - Refer to attached Drawing No. 073204 for Dimensions and Installation Notes - DELIVERY LEAD TIME 10- 12 WEEKS AFTER RECEIPT OF ORDER	1	61,326.00	9.00	61,326.00
2	Freight cost GROUND FREIGHT	1	1,000.00	-	1,000.00

Items in Total 2	Sub Total	62,326.00
	SC STATE TAX (6%)	3,679.56
	SC COUNTY TAX (0%)	0.00
	SC CITY TAX (1%)	613.26
	SC SPECIAL TAX (1%)	613.26
	SC SPECIAL TAX (1%)	613.26
	Total	US \$67,845.34

Notes

Thank you for your inquiry. Looking forward to working with you.

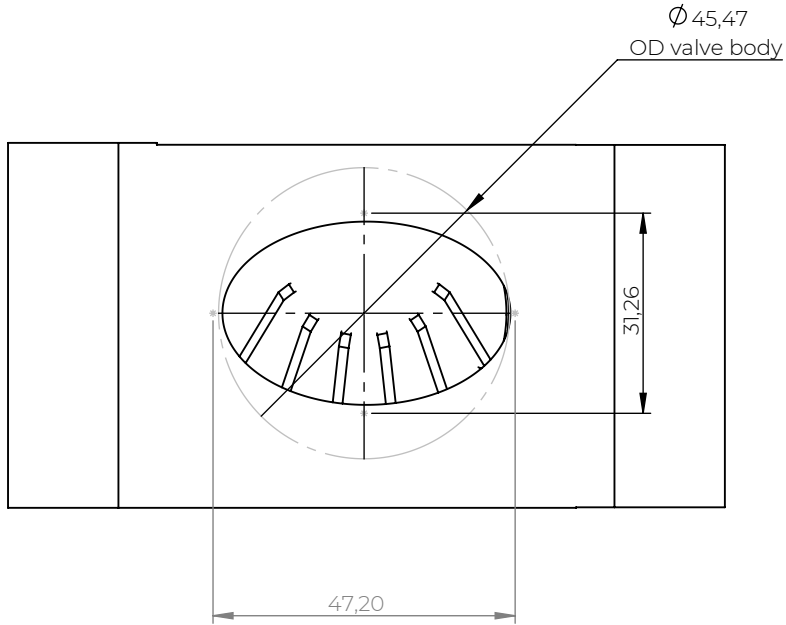
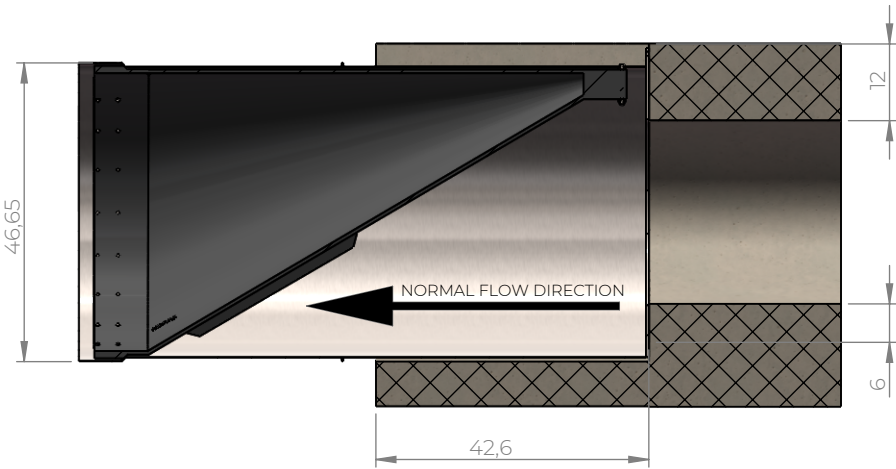
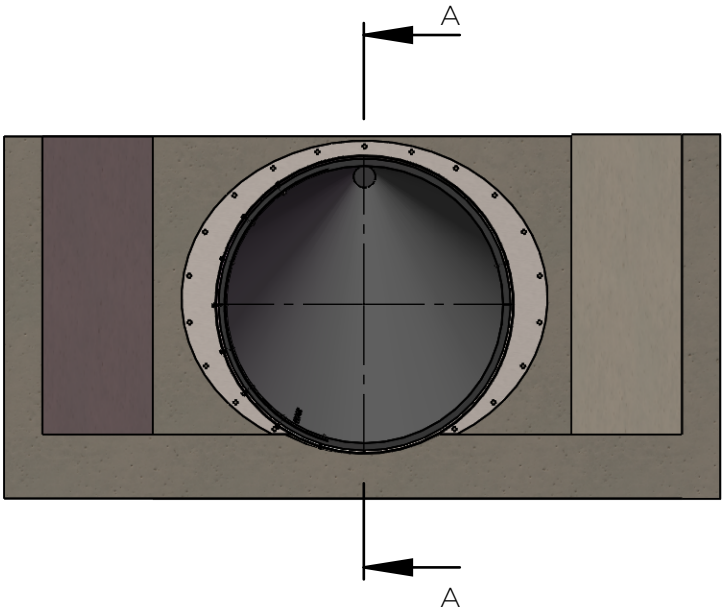
Terms & Conditions

Estimated shipping cost provided, actual shipping will be prepaid and added to your invoice.

Shipping from Doral, FL 33172

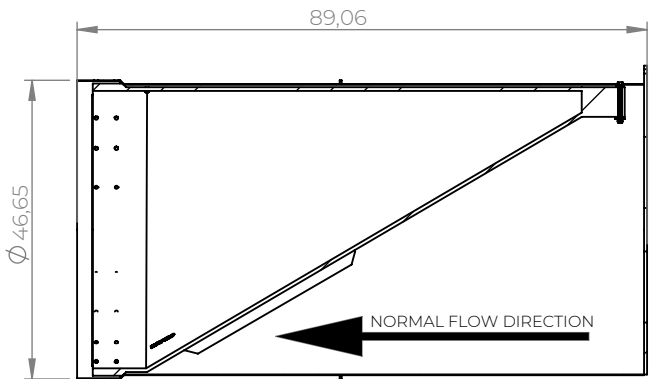
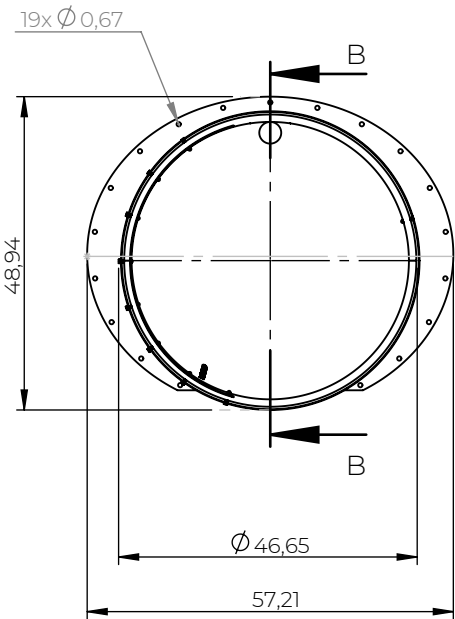
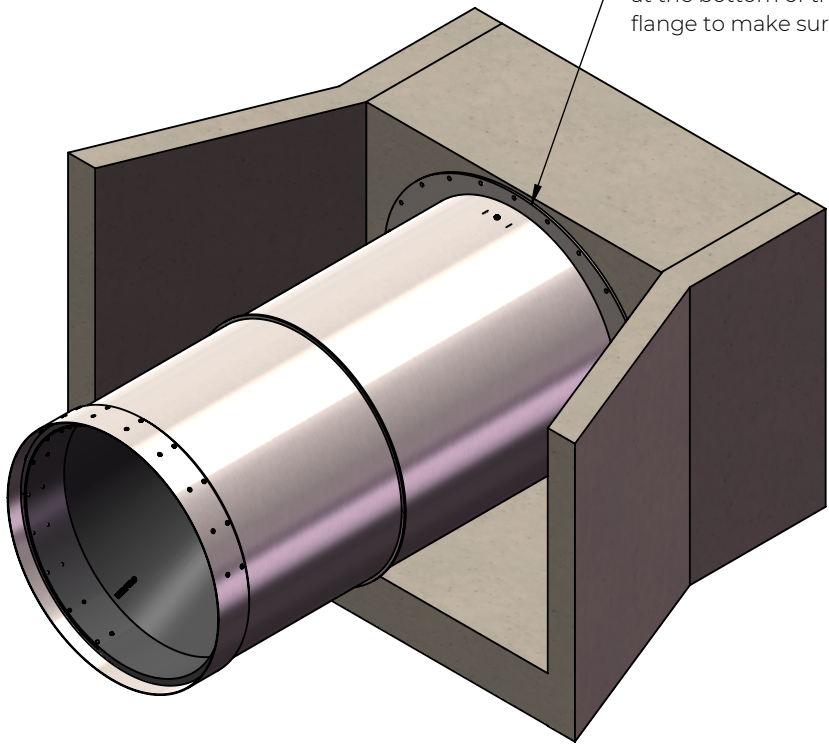
Please include applicable sales tax or provide your tax exempt certificate number with your purchase order.

Rev	Note	CreatedBy	Appr.By	Appr.Date
C	Outlet diemnsions updated. New flange design.	PW	LS	2025-04-15

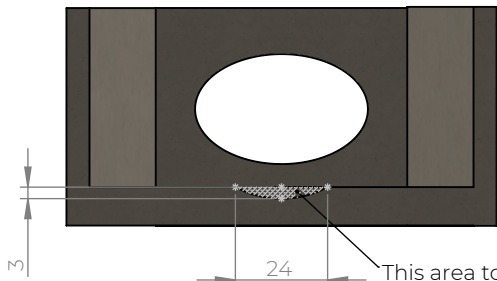
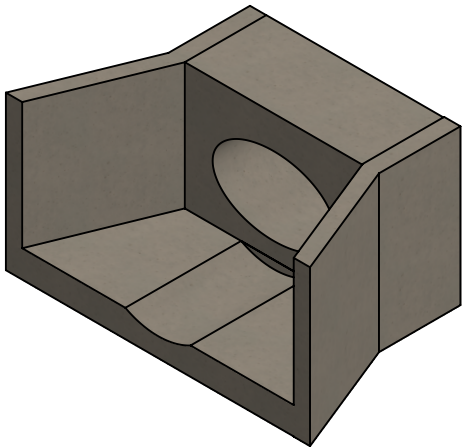
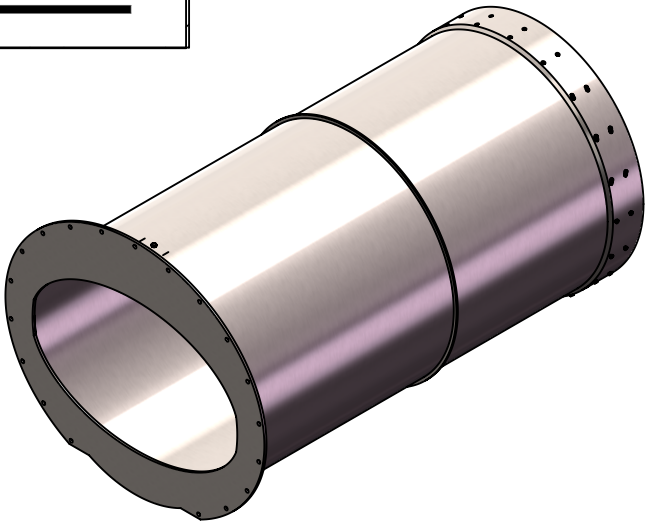


A-A

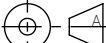

An EPDM sealing gasket is provided by Wapro but the customer must also seal with a sealant like sikaflex, CT1 or similar at the bottom of the flange between the wall and the flange to make sure the application is 100% sealed.



B-B



This area to be cut away so that the valve is supported by the cradle. After installation, the area is filled with cement.

Designed By	Approved By	Created Date	Units	General Tolerance	Scale			
PW		2025-04-15	[inch]	ISO 13920A	1:30			
Material			Comments			Project		
EN 1.4404			2nd Ave, Isle of Palms			PN5692		
Weight [Lbs]		Box Volume [ft³]	Description					
798		112	WaStop NPS 48 spec flange inlet					
 www.wapro.com			Article Number		Drawing Number		Rev	Sheet
			WS1185-FL2_44713		073204		29 C	1 (1)

- Executive Summary

Description

Scope of Work

IN-SCOPE SERVICES

Project Management

VC3 will assign a project manager for the duration of the project to work closely with an assigned **Client** representative to ensure proper project coordination and planning.

These activities will include:

- Project kickoff meeting to define project resources and timeline
- Documentation of scheduled project activities
- Weekly Project Status meetings and documented updates as needed
- Coordination of VC3 and City of Isle of Palms, SC schedules to ensure successful implementation
- Project closure documentation to formalize end of project

Initiation & Planning Phase

Implementation: Planning, Communication & Coordination

Planning, Communication & Coordination

- Decide on a cutover date when users will switch to Microsoft 365.
- Plan migrations during off-peak times to minimize disruption.
- Confirm all Accounts and User Lists.

Planning, Communication & Coordination (after hours)

Vendor Coordination & Consulting

- Create a migration account in Intermedia with full access to all mailboxes or request Intermedia to assign Application Impersonation rights to the admin account.

Vendor Coordination & Consulting (after hours)

Project Kickoff Meeting with Client

User Training and Support Documentation Guides

- Create end user communication plan and client access instructions
- Create/Send Guide for MFA Enrolment

Execution, Monitoring & Controlling Phase

Microsoft 365: GOV - Tenant Creation

Ensure Microsoft 365 GOV tenant is properly set up.

Verify domain ownership in the Microsoft 365 Control Panel

- Create Client in Microsoft Partner Center

- Create Subscription

- Confirm the appropriate Microsoft 365 Government licenses

- Disable Non-Admin Access

- Create Break Glass Admin Account

- Executive Summary

Description
<ul style="list-style-type: none"> Add Company Branding Disable User App Registration Register Tenant Create Admin Account Enable MFA on Admin Account Disable Group Creation by Users
<p>Microsoft 365: Email Migration Full Service</p> <ul style="list-style-type: none"> Configure Migration Project in BitTitan <ul style="list-style-type: none"> Source: 'Exchange Server 2003+' Destination: 'Microsoft 365' Confirm Application ID and Tenant ID Verify Credentials Conduct a Trial Migration Pre-stage Migration for All Accounts Clean-up Active users and prepare on-premises AD (After Hours) Setup Single Sign-on (After Hours) Validate Directory synchronization tool and synchronize AD (After Hours) Setup Global Admin accounts Send communication email with migration plan Sync and migrate mailboxes (per mailbox) <ul style="list-style-type: none"> Test mail flow and access post-migration to avoid disruptions. Install and Configure O365 profiles on client machines (per workstation) <ul style="list-style-type: none"> Install and setup M365 email profiles on machines Configure SPAM protection services Configure SMTP Relay for Scan to Email Service Perform final cut over to 365 Email and Update DNS MX Records (After Hours) Review/Configure Scan to Email <ul style="list-style-type: none"> IOP-CH-1stFL-Xerox - QPA094104 IOP-CH-2ndFL-Xerox - QPH232901 IOP-FD-Reception-Xerox - QPH233013 IOP-FD-Station2-Xerox - QPH233029 IOP-PD-Mailroom-Xerox - QPH233055 IOP-PD-Reception-Xerox - QPH233058 IOP-REC-Mailroom-Xerox - QPH232993
<p>Microsoft 365: Configure MFA</p> <ul style="list-style-type: none"> Create Conditional Access Policy to Enforce MFA on All Users Create Conditional Access Policy to Block Legacy Authentication Create?Azure?Conditional?Access?Policy?to?Enforce?MFA?on?Administrators Create?Azure?Conditional?Access?Policy?to?Enforce?MFA?on?Azure?Management Enable but do not enforce MFA Create/Send Guide for MFA Enrolment Run Script/Report to confirm all users have enrolled Enforce MFA

- Executive Summary

Description
<p>Closure Phase</p> <p>Post-Migration & Support</p> <p>T&M time can be extended if needed and approved by stakeholders.</p> <p>End User Support - Remote</p> <p>Decommission Intermedia</p> <p>Start the process of decommissioning or closing the Intermedia account.</p>

- Hardware/Software

Thumbnail	Product Description	Comment	Price	Qty	Extended Price
	BitTitan User Migration Bundle - License - 1 User		\$17.75	34	\$603.50
	BitTitan MigrationWiz, Mailbox only Migration		\$14.20	89	\$1,263.80
Subtotal:					\$1,867.30

- Recurring Services

Thumbnail	Product Description	Comment	Recurring Option	Recurring	Qty	Ext. Recurring
	Microsoft 365 G3 GCC		Monthly	\$36.00	34	\$1,224.00
	Microsoft Defender for Office 365 (Plan 1) - NCE Annual Commitment		Monthly	\$2.00	123	\$246.00
	Microsoft Entra ID P1 for government		Monthly	\$6.00	123	\$738.00
	Office 365 Exchange Online (Plan 1)		Monthly	\$4.00	89	\$356.00
Subtotal:						\$2,564.00
Subtotal:						\$0.00

Professional Services

Description	Price	Qty	Ext. Price
<p>Labor - Fixed Fee Professional Services - Configuration and Installation</p> <p>- Project One-</p> <p>Time - Proactive</p>	\$32,152.10	1	\$32,152.10
Subtotal:			\$32,152.10

Ticket #3498929 - 2025.01 - PFF - email migration into o365 Gov

Prepared by:

VC3

Josh Conway
quotes.josh.conway@vc3.com

Prepared for:

City of Isle of Palms, SC

1207 Palm Blvd
Isle of Palms, SC 29451
Douglas Kerr
+18438866428
dkerr@iop.net

Quote Information:

Quote #: JC007123

Version: 1
Delivery Date: 05/01/2025
Expiration Date: 05/30/2025

Quote Summary

Description	Amount
- Hardware/Software	\$1,867.30
- Recurring Services	\$0.00
Professional Services	\$32,152.10
Total:	\$34,019.40

Recurring Summary

Description	Amount
- Recurring Services	\$2,564.00
Total:	\$2,564.00

- Applicable taxes & Environmental Surcharges will be added.
- All product transfer of ownership and invoicing occurs upon VC3's receipt of the product.
- Pricing & Availability is subject to change without notice.
- Shipping and handling costs may not be included in this quote, as these costs are variable. Adjusted shipping and handling costs may be applied to the final invoice.
- VC3 makes NO WARRANTY either expressed or implied, regarding performance or suitability for any purpose of the above products. The customer assumes responsibility for understanding the warranty, if any, of the manufacturer or VC3.
- If not included in agreement, travel will be billed separately.
- In the case hardware/software total exceed \$100k, VC3 will require a 50% deposit of the hardware/software total to secure the order. Deposit is payable immediately to VC3.
- Returns:
 - No returns will be accepted unless first approved by VC3 Inc.
 - Approved returns are subject to a 20% restocking fee.
 - Approved return of in-stock items will be accepted within 10 business days of purchase, if merchandise is unopened and packaging is undamaged.
 - Open box items are not returnable
 - Approved defective returns must be shipped to VC3 within 10 business days of said approval

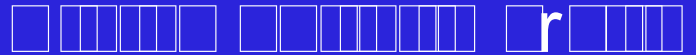


VC3

City of Isle of Palms, SC

Name: Josh Conway
Title: Client Solutions Specialist
Date: 05/01/2025

Name: Douglas Kerr
Date:



Service Ticket #3498929 - 2025.01 - PFF - email migration into o365 Gov

Prepared for City of Isle of Palms, SC

VC3

Strategic Advisor: Clark Cooper

Design Architect: Max Alam

SOW Generated on February 14, 2025, Version 2

Project Summary

CLIENT CONTACT INFORMATION

Client Name	City of Isle of Palms, SC
Project Name	Service Ticket #3498929 - 2025.01 - PFF - email migration into o365 Gov
Client Contact	Douglas Kerr
Client Contact Email	dkerr@iop.net

LOCATIONS IN SCOPE

Main (City Hall): 1207 Palm Blvd, Isle of Palms SC 29451 US

EXECUTIVE SUMMARY

The City of Isle of Palms, SC, requires migration from their current email hosting environment, managed by Intermedia, to an Office 365 Government (o365 Gov) tenant to enhance email service reliability.

SOLUTION DESCRIPTION

Vc3 will migrate the City of Isle of Palms, SC, email system from Intermedia to an Office 365 Government (o365 Gov) tenant. This includes exporting existing email data for 105 G3 seats and 100 Exchange Online Plan 1 seats, followed by a seamless migration to the new platform.

Additionally, Multi-Factor Authentication will be configured and the Microsoft G3 licenses are required to provide functionality for conditional access.

VC3 RESPONSIBILITIES

- ☐ Plan and coordinate VC3 resources for the execution of project activities.
- ☐ Purchase and configure all required hardware/licensing.
- ☐ Provide post-deployment support to the client users as required.
- ☐ Work with the primary contact to identify test users and, if applicable, test cases prior/post deployment.
- ☐ Develop communication and/or guide and documentation material for end users as required.

CLIENT RESPONSIBILITIES

- ☐ Designate a business leader who will act as the primary contact for this project.
- ☐ Assist with scheduling and communicating project activities to staff.
- ☐ Coordinate with third party vendors.

OUT OF SCOPE

The Company is responsible to perform only the Services described in this Statement of Work Agreement. Any additional services discussed or implied that are not defined explicitly by this SOW will be considered out of scope. All services requested outside of this SOW as detailed above will require a "Change Order" before any services are performed. "Change Order" must be agreed upon by all parties and signed.

CHANGE REQUESTS

When a potential change of scope is identified, the VC3 project manager will review the potential scope change and determine if the request represents a change to the agreed-upon project scope. The Project Manager will review with the project team to estimate the cost of the change and its impact on the project schedule. If the request is identified as a change, VC3 will need to submit an official Change Request document.

CHANGE APPROVALS

The project manager will present an official Change Request document to the client project stakeholders. This official Change Request will outline the expanded scope, budget, and any anticipated impacts to scheduling. Once the official Change Request has been reviewed and approved by the client project stakeholders, the project manager will revise the Project Plan and work on the expanded project scope.

COMMUNICATION MANAGEMENT

Information concerning the project will be communicated to the various stakeholders and project participants in a variety of ways. To ensure the project proceeds on schedule, frequent communication will be necessary to understand the status of the tasks to be completed. The project manager will coordinate weekly status meetings with the client team if required for reviewing the project progress and keeping all activities on track.

Scope of Work

IN-SCOPE SERVICES

Microsoft 365 Migration Services

VC3 will assign a project manager for the duration of the project to work closely with an assigned Client representative to ensure proper project coordination and planning.

These activities will include:

- ☐ Project kickoff meeting to define project resources and timeline
- ☐ Documentation of scheduled project activities
- ☐ Weekly Project Status meetings and documented updates as needed
- ☐ Coordination of VC3 and City of Isle of Palms, SC schedules to ensure successful implementation
- ☐ Project closure documentation to formalize end of project

Microsoft 365 Migration Services

Implementation: Planning, Communication & Coordination

- ☐ Planning, Communication & Coordination
 - ☐ Decide on a cutover date when users will switch to Microsoft 365.
 - ☐ Plan migrations during off-peak times to minimize disruption.
 - ☐ Confirm all Accounts and User Lists.
- ☐ Planning, Communication & Coordination (after hours)
- ☐ Vendor Coordination & Consulting
 - ☐ Create a migration account in Intermedia with full access to all mailboxes or request Intermedia to assign Application Impersonation rights to the admin account.
- ☐ Vendor Coordination & Consulting (after hours)
- ☐ Project Kickoff Meeting with Client
- ☐ User Training and Support Documentation Guides
 - ☐ Create end user communication plan and client access instructions
 - ☐ Create/Send Guide for MFA Enrolment

Microsoft 365 Migration Services

Microsoft 365: GOV - Tenant Creation

Ensure Microsoft 365 GOV tenant is properly set up.

Verify domain ownership in the Microsoft 365 Control Panel

- ☐ Create Client in Microsoft Partner Center
- ☐ Create Subscription
 - ☐ Confirm the appropriate Microsoft 365 Government licenses
- ☐ Disable Non-Admin Access
- ☐ Create Break Glass Admin Account

-
- ☐ Add Company Branding
 - ☐ Disable User App Registration
 - ☐ Register Tenant
 - ☐ Create Admin Account
 - ☐ Enable MFA on Admin Account
 - ☐ Disable Group Creation by Users

Microsoft 365: Email Migration Full Service

- ☐ Configure Migration Project in BitTitan
 - ☐ Source: 'Exchange Server 2003+'
 - ☐ Destination: 'Microsoft 365'
 - ☐ Confirm Application ID and Tenant ID
 - ☐ Verify Credentials
 - ☐ Conduct a Trial Migration
 - ☐ Pre-stage Migration for All Accounts
- ☐ Clean-up Active users and prepare on-premises AD (After Hours)
- ☐ Setup Single Sign-on (After Hours)
- ☐ Validate Directory synchronization tool and synchronize AD (After Hours)
- ☐ Setup Global Admin accounts
- ☐ Send communication email with migration plan
- ☐ Sync and migrate mailboxes (per mailbox)
 - ☐ Test mail flow and access post-migration to avoid disruptions.
- ☐ Install and Configure O365 profiles on client machines (per workstation)
 - ☐ Install and setup M365 email profiles on machines
- ☐ Configure SPAM protection services
- ☐ Configure SMTP Relay for Scan to Email Service
- ☐ Perform final cut over to 365 Email and Update DNS MX Records (After Hours)
- ☐ Review/Configure Scan to Email
 - ☐ IOP-CH-1stFL-Xerox - QPA094104
 - ☐ IOP-CH-2ndFL-Xerox - QPH232901
 - ☐ IOP-FD-Reception-Xerox - QPH233013
 - ☐ IOP-FD-Station2-Xerox - QPH233029
 - ☐ IOP-PD-Mailroom-Xerox - QPH233055
 - ☐ IOP-PD-Reception-Xerox - QPH233058
 - ☐ IOP-REC-Mailroom-Xerox - QPH232993

Microsoft 365: Configure MFA

- ☐ Create Conditional Access Policy to Enforce MFA on All Users
- ☐ Create Conditional Access Policy to Block Legacy Authentication
- ☐ Create Azure Conditional Access Policy to Enforce MFA on Administrators
- ☐ Create Azure Conditional Access Policy to Enforce MFA on Azure Management

- ☐ Enable but do not enforce MFA
- ☐ Create/Send Guide for MFA Enrolment
- ☐ Run Script/Report to confirm all users have enrolled
- ☐ Enforce MFA

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Post-Migration & Support

T&M time can be extended if needed and approved by stakeholders.

- ☐ End User Support - Remote
- ☐ Decommission Intermedia
 - ☐ Start the process of decommissioning or closing the Intermedia account.

Out of Scope

Specific examples from this project may be listed below.

- ☐ There are no specific Out of Scope for this project.

Key Assumptions

The key assumptions for this project are:

Key Risks

Key risks for this project are:

- ☐ There are no specific Key Risks for this project.

Deliverables

The Company will have completed its responsibilities to this Statement of Work when the following deliverables are complete:

- ☐ There are no specific Deliverables for this project.

TASK DURATION ESTIMATES

Task Descriptions	Duration
Project Charter Approved (example)	1 Week
Hardware Procurement (example)	3 Weeks
Planning and Data Review (example)	1 Week
Server Build and Data Migration (example)	3 Weeks
User Testing (example)	1 Week
Cutover and Post Support (example)	1 Week
Total Estimated Duration	4-6 Weeks

Target Cutover Timeline: March 2024 (example)

*Actual project execution dates will be confirmed during the project kick off and subsequent meetings

*There could be multiple outages. Outage schedule and impact will be determined during project planning.

**LAW ENFORCEMENT
MUTUAL AID AGREEMENT
CITY OF ISLE OF PALMS / CITY OF
NORTH CHARLESTON**

WHEREAS, as amended on June 3, 2016, South Carolina Code Ann. Section 23-20-10, et seq., provides that counties, incorporated municipalities, or other political subdivisions of this State may enter into mutual aid agreements as may be necessary for the proper and prudent exercise of public safety functions across jurisdictional lines, including but not limited to, patrol services, crowd control, traffic control and safety and other emergency service situations; and

WHEREAS, it is the desire and intent of the parties to evidence their joint undertaking for the provision of mutual assistance in law enforcement matters by the temporary assignment of law enforcement officers between jurisdictions to the fullest extent as is allowed by law; and,

WHEREAS, the purpose of this Agreement is to define the scope of such mutual aid and the responsibilities of the parties hereto;

I. Statement of Specific Services and Procedures for Requesting Assistance

1) Public Safety Functions include, but are not limited to:

- a) multi-jurisdictional task forces;
- b) criminal investigations (including, but not limited to, investigations relating to illegal narcotics, and narcotics related activities);
- c) patrol services;
- d) crowd control;
- e) traffic control;

f) other emergency service situations.

2) Other Emergency Service Situations include, but are not limited to:

- a) riot or disorder;
- b) natural disasters;
- c) mass processing of arrests;
- d) transporting prisoners;
- e) operating temporary detention facilities; and
- f) vehicular pursuits.

B. Procedure for Requesting Assistance

1) Request. A request for assistance shall only be made by the head of the requesting law enforcement agency or his or her designee. The request shall include a description of the situation creating the need for assistance, the number of law enforcement officers requested, the location to which the personnel are to be dispatched, and the officer in charge at such location.

2) Reply. A reply to any request for assistance shall only be made by the head of the assisting law enforcement agency or his or her designee. If the request is granted, the requesting law enforcement agency shall be immediately informed of the number of law enforcement officers to be furnished.

C. Procedures When Assisting

1) Officer in Charge. The personnel transferred or assigned by the assisting law enforcement agency shall report to the Officer-In-Charge of the requesting law enforcement agency at the designated location or by way of radio contact and shall be subject to the lawful orders and commands of that official. The assisting law enforcement officers shall exert their best efforts to cooperate with, and aid, the requesting law enforcement agency.

2) Radio Communication. Radio communication between the requesting law enforcement agency and the assisting law enforcement officers shall be maintained by use of the State regional radio channel system, unless a radio channel that is mutually shared by the parties hereto is otherwise available.

3) Release. The assisting law enforcement officers temporarily transferred or assigned shall be released by the Officer-In-Charge when their services are no longer required or when they are needed to respond to a situation within the geographical boundaries of their own jurisdiction; provided, however, the assisting law enforcement officers shall use their best efforts to complete the requested services prior to being released.

D. Vesting of Authority and Jurisdiction. To the fullest extent permitted by the Constitution and statutes of this state, for purposes of investigation, arrest or any other activity related to the purpose for which they were requested, assisting officers assigned under this agreement shall be vested with the same jurisdiction, authority, powers, privileges, immunities, rights and duties to enforce laws of the State of South Carolina and/or the laws of the requesting agency's jurisdiction, as officers of the requesting agency.

II. Financial Issues.

A. Compensation and Reimbursement.

1. The temporary transfer or assignment of law enforcement officers made pursuant to this Agreement shall in no manner affect or reduce the compensation, pension or retirement rights of such transferred or assigned officers, and such officers shall continue to be paid by the agency where they are permanently employed.

2. The parties agree that compensation and/or reimbursement for services provided hereunder shall be limited to the reciprocal provision of services of like kind, to include the ancillary benefits of increased investigation and prevention of crime in their respective jurisdictions.

3. Any other agreement for reimbursement between the parties must be written and executed in the same manner as this agreement.

B. Costs and Expenses. Except as otherwise provided herein, each party shall bear its own costs and expenses incurred in the performance of its obligations hereunder.

C. Insurance and Bond. It is agreed and understood that the parties hereto shall be solely responsible for maintaining such insurance protection and workers compensation coverage on its employees as may be required by law or deemed advisable by the party. The bond, if any, for any officers operating under this agreement, shall include coverage for their activity in the other jurisdiction covered by this agreement in the same manner and to the same extent provided by the bonds of regularly employed officers of that county or municipality.

III. Arrangements for use of Equipment and Facilities.

A. Supply and Provision of Equipment and Facilities. Each party shall be responsible for the maintenance of its own equipment and shall supply the equipment for its law enforcement officers. The host agency will procure and provide the facilities for law enforcement operations and will designate its location at the time assistance is requested unless otherwise agreed upon by the parties.

B. Damage to Equipment. Each party shall bear the risk of its damage or loss to its own equipment; provided, however, that if the equipment is damaged by the acts or

omissions of employees of the other party, then the other party shall reimburse the damaged party for its loss.

IV. Records and the Processing of Requests Pursuant to the Freedom of Information Act.

A. Records. The requesting law enforcement agency shall be primarily responsible to maintain records relating to the incident for which assistance has been requested. However, each law enforcement agency shall maintain its own personnel and other usually kept records as to its assigned officers. Each party shall make records relating to law enforcement activities conducted pursuant to this Agreement available to the other party upon request and without costs.

B. Processing Freedom of Information Act Requests. Each party shall be responsible for responding to Freedom of Information Act requests received by their agency in accordance with South Carolina Law. It is anticipated, but not required, that when responding to Freedom of Information Act requests the parties will consult with one another to ensure their responses to such requests are complete, consistent and in compliance with South Carolina Law.

V. Legal Contingencies.

A. Lawsuits and Payment of Damages Arising from Provided Services. Neither party shall be responsible for defending any legal action brought against the other party or its employees arising out of circumstances in which assistance was requested or provided, nor shall it be responsible to pay any fees, costs, damages or verdicts incurred by the other party in such a legal action.

B. No Indemnification or Third-Party Rights. The parties shall be solely responsible for the acts and omissions of their respective employees, officers and officials. No right of indemnification is created by this agreement and the parties expressly disclaim such a right. The provisions of this agreement shall not be deemed to give rise to or vest any rights or obligations in favor of any person or entity not a party to this agreement.

VI. Stipulation Regarding Control Over Assisting Agency's Personnel.

A. Primary Responsibility. It is agreed and understood that the primary responsibility of the parties hereto is to provide law enforcement services within the geographical boundaries of their respective jurisdictions. Therefore, it is agreed that the law enforcement agency whose assistance is requested shall be the sole judge as to whether or not it can respond and to what extent it can comply with the request for assistance.

B. Control. Except as otherwise agreed among the parties, each party shall maintain control over its personnel.

C. Employment Status. Nothing herein shall be construed or interpreted to imply that the law enforcement officers responding in accordance with this agreement shall be the employees of the law enforcement agency requesting such assistance.

VII. Term, Duration, Modification and Termination.

A. Term. This agreement shall be effective upon full execution for a five-year term.

B. Modification. This Agreement shall not be modified, amended or changed in any manner except upon the express written consent of the parties hereto.

C. Termination. This Agreement may be terminated by either party by providing written notice to the other party. Such notice becomes effective upon receipt of the notice by the other party.

VIII. General Provisions.

A. Responsibility to Respective Governing Bodies Each party is responsible for any approval requirements to their respective governing body as may be required under South Carolina law.

B. Severability. Should any part of this Agreement be found to be unenforceable by any court or other competent authority, the rest shall still remain in full force and effect.

C. Binding Successors in Office. All parties agree that any and all successors in interest to their offices will be similarly bound by the terms of this agreement without necessitating execution of any amendment.

IN WITNESS WHEREOF, these parties have set their hands and seals at the date set forth above.

City of North Charleston:



Rolando Camacho, Chief of Police



Witness

City of Isle of Palms:

Kevin Cornett, Chief of Police

Witness

State Accommodations Tax Advisory Committee
Isle of Palms, South Carolina

Application for City of Isle of Palms ATAX Grant
For Office Use Only

Date Received: _____	Total Project Cost: _____
Total Accommodations Tax Funds Requested: _____	
Recommendation by City of IOP Staff (yes and if so amount ;no; defer to committee; n/a): _____	
Action Taken By Accommodations. Tax Advisory Committee: Date _____ Approved _____ Denied _____ Amended _____ Other _____	

(Please Use Additional Paper and Include Pertinent Documentation as May Be Needed)

A. Project Name: Rev. Dr. Martin Luther King, Jr., Tribute Week VIP Reception

B. ☒ Applicant Organization: YWCA Greater Charleston (YWCA.GC)

1. ☐ Mailing Address: PO Box 80935 Charleston SC 29416

Telephone: 843-722-16440 Email: Lbrown@ywca-charlestonsc.org

2. ☐ Project Director: Lavanda Brown Executive Director

Telephone: 843-766-1644 Email: LBrown@ywca-charlestonsc.org

3. ☐ Description of Organization, Its Goals and Objectives:

YWCA Greater Charleston (YWCAGC) is dedicated to eliminating racism, empowering women, and promoting peace, justice, freedom, and dignity for all. As part of its mission, we are the organizer of the Charleston Region's Rev. Dr. Martin Luther King, Jr. Tribute (MLK).

C. Description and Location of Project:

This application is to sponsor the networking reception which will serve as an integral event in the 6-day tricounty tribute to Rev. Dr. Martin Luther King. The reception will be held at the Sweetgrass Inn on Friday January 17, 2025 (the slowest time of the tourist year). It is likely that many of the 150 guests will remain overnight on the island and will find it convenient to remain in place either for the night or for the entire week of festivities. The resort is generously

donating the event space and offering a discount on rooms for guests.

IOP is in a unique position to create a new revenue source that could expand the client base significantly. With the opening of the International African American Museum (IAAM) downtown (a partner of YWCAGC), it is likely that MLK weekend could become a major destination during a time when there is excess accommodation availability. By hosting the new and unique event of the week, the island is positioning itself to be a major destination for participants, and to encourage new visitors to return for vacations at other times of the year. This will be the third year and we are building on the momentum created in the last two years and partner to grow this into something unique and mutually beneficial.

☒ Single Event?

☐ Ongoing Event/Annual Need?

1. ☐ Date(s): of project/ event or start date: 1/16/2026 Completion date: 1/16/2026

2. ☐ Impact on Tourism: What percentage of persons benefitting from this project are tourists, ie. those coming from more than 50 miles away and expected to spend the night on Isle of Palms (40%) compared to Isle of Palms residents (15%) vs. visitors from within 50 miles such as "day trippers" (50%)

Because the reception is for elite visitors, we anticipate many will prefer the convenience of remaining on the island either overnight or for the entire weekend. Guests will include corporate donors, elected officials and other dignitaries. Since the first event we have learned how to better market this event and identify the target audience. Sign in sheets is the source of data.

*Source of tourist data (website tracking, surveys, lodging data, sales information, etc.)

3. ☐ If this application is for an ongoing event, what is the percentage increase/decrease in tourist attendance compared to each of the past three years' events? Attendance increased by 66% from year 1 to year 2

*Source of tourist data? Sign in sheets and registration forms.
(website tracking, surveys, lodging data, sales information, etc.)

4. ☐ Is your event to be conducted entirely on Isle of Palms? **YES** If not, please set forth the percentage occurring on Isle of Palms, as well as the specific locations and the percentages occurring elsewhere.

5. ☐ To your knowledge, does anyone else promote projects similar to yours within the city limits of Isle of Palms? If so, how is your project similar and/or unique? Given the parameters, please explain why your project is entitled to City of Isle of Palms ATAX funding.

There is no similar event on IOP to our knowledge and Explore Charleston along with the Sweetgrass Inn have agreed to help support this event once again for recognizing this is a unique opportunity to bring a diverse clientele to the island and expand heads in beds during the slowest time of the year.

6. ☐ Set forth fully the successes and failures you have experienced for your proposed project for which you seek City of Isle of Palms ATAX funding for each of the past three years. Set forth the metrics by which you have measured success for the past three years, as well as the metrics by which you will measure success for the current year's project/event on the City of Isle of Palms.

With the help of Jan Anderson, we have met with incredible success in planning and scheduling the VIP Reception. When the Wild Dunes Resort was approached, they immediately committed to donating the event space free of charge and to discount rooms for guests. When the Charleston Visitors Bureau (CVB) was approached, they immediately agreed to donate food and beverage costs (bringing IOP ATAX contributions back to the island). A Gullah/Geechie island resident has been providing centerpieces, and we have recruited a band to provide entertainment. The first year was a great pilot and year two showed great growth and interest. Feedback suggests it is a welcome addition the MLK lineup and changing the date to a Friday most likely led to more overnight stays.

7. ☐ Describe fully how and why your proposed project/event qualifies for City of Isle of Palms ATAX funding.

The YWCA's MLK multi day events is now in its 52nd year of paying tribute to Dr. King, making it one of the longest running tributes in the country and it is the largest in the state. The tribute brings diverse individuals from across the state and country. The reception is a unique opportunity to bring a diverse clientele to the island and expand heads in beds during the slowest time of the year. As the initial sponsor of the VIP event, the island is positioned to become a destination for future MLK week visitors, introducing a new demographic to the island and to other island vacation offerings. There is no better way to spend ATAX dollars than to support an event during the slowest time of the year and to a new demographic.

8. ☐ If your project is granted City of Isle of Palms ATAX funding and realizes a profit, do you commit to returning the profit to the City of Isle of Palms? ____

If not, please explain fully, to include what you will do with the money. **Note:** It is impermissible to donate or “pass through” City of Isle of Palms ATAX grants to any other organization, except as authorized by City of Isle of Palms. Further, the City of Isle of Palms does not approve of “carry forwards” of ATAX grants for use in ensuing years, absent extraordinary and compelling reasons in the sole discretion of the City of Isle of Palms. Excess funds must be returned to the City of Isle of Palms.

The YWCA does not profit from their events. All fundraisers help YWCAGC offer programming and services at no or low cost to participants (men, women, and youth). If anticipated costs are lower than expected and there are unused funds, with the permission of the ATAX committee, we request that they be used for either a) other MLK event expenses; or b) other YWCA program expenses. If this is not permitted, we will return unused funds to IOP.

9. ☐ Please attach your budget reflecting the amounts and sources of all related income and donations from others for the project/event, as well as expenditures for each of the last three years. In addition, set forth projected income and expenses for this year’s project/event, as well as all expenses, both incurred and paid, as well as projected.

D. Financial Justification (“heads on beds” and ancillary benefits)

1. ☐ Describe fully and provide relevant documentation for each of the past three years reflecting:
- Where, as a specific result of your project/event, have tourists spent the night on Isle of Palms, ie. those incurring accommodations taxes for lodging. Include the lodging providers addresses phone numbers, rooms utilized, costs and nights stayed.
 - Where do you project tourists for this year’s project to spend the night (ie. lodging for those expected to pay accommodations taxes, to include hotels, condos, house rentals, etc.)? What is the basis for your projection? As an illustration, you may set forth blocks of rooms in hotels that have been reserved, private lodging that has been booked or are expected to be booked, etc.

Last year was the first year and we have no history of lodging on the island. However, year two (2025) there were 2 rooms (4 guests) who stayed on the island overnight and several others who ate and drank on the resort before and after the reception. We continue to revamp our marketing plan, initiate our planning much earlier, and invite more speakers and program participants from out of the tricounty strategically to encourage overnight stays for 2026.

- ☐
2. ☐ Provide all additional economic and other relevant information justifying the grant of ATAX funding by City of Isle of Palms for your project/event, as

well as your means of calculation.

Our history with events has shown that it takes 3-5 years to actualize goals while taking advantage of momentum and learning opportunities. We anticipate that 30% of the 2026 guests will stay overnight with more targeted marketing.

3. ☐ Set forth the number of tourists attending your project/event on the Isle of Palms for each of the past three years. Include where applicable all relevant documentation along with the methodology by which you have done your calculations.

The MLK tribute is the longest running and has grown into the largest tribute of its kind in South Carolina. It draws participants from across the state and beyond. In 2024 the VIP reception was the first event of its kind for the MLK tribute, but it is likely this event will evolve into a week-long destination with the support of the CVB and the IAAM museum. IOP will be well positioned to capitalize on this event as a showpiece for the island.

4. ☐ Set forth the number of attendees projected for this year's project/event, and well as the means of calculation.

This event is by invitation only and will include as many as 150 invited guests of which we estimate half may opt to stay on the island overnight.

5. ☐ Is the project/event for which you seek City of Isle of Palms ATAX funding during the "off season" or "shoulder season"? If not, please explain the justification. Are proposed dates flexible so as to be amenable to off-season and/or shoulder season scheduling?

The event will always occur in January, during the slowest time of the year when there is excess capacity of rooms, restaurants, and beach space.

6. ☐ Describe fully all potentially negative aspects of your project/event, if any. This would include, by way of illustration, the potential for overcrowding particularly during warm weather months, parking challenges, health and safety issues, added responsibilities and difficulties imposed on first responders, impact on peace and tranquility- especially in residential neighborhoods and for tourists and factors potentially impacting adversely on the character of the City of Isle of Palms.

Because the reception is during January there will be no negative impacts, only positive economic impacts during a slow time.

E. Marketing Plan

Describe fully your past three years marketing for your project/event, as well as your current year's advertising and marketing plan, to include all means of broadcast. Please include and attach all applicable documentation and the projected costs involved.

YWCAGC utilizes its network of hundreds of members and volunteers

along with nearly 4,000 social media followers and e-blast registrants, to promote new initiatives and funding partners. In the last 3 years the MLK tribute's media exposure has grown from 3-5 media appearances to 10 in 2024 including local networks, print, and radio. In the last year our engagement through Facebook increased by 54%, Instagram by 231%, and our website traffic increased by 25%. We have recently hired a full-time director of communications to assist with marketing outside of the tricounty and plan to work with Explore Charleston to possibly advertise to their constituents as well.

F. **Funding:** Sources of Income for This Project/Event (Please attach all supporting documents)

1. ☐ Sponsorships or Fundraising: Amount **\$43,500** From Wild Dunes Resort and CVB

2. ☐ Entry Fees : Amount \$ 0 _____ From _____

3. ☐ Donations: Amount \$ 0 _____ From _____

4. ☐ Accommodations Tax Funds Request: Amount **\$10,000**

Date(s) Required: **11/1/2025** Lump Sum **YES** Installments _____

5. ☐ Other:

6. ☐ Total Funding: **\$43,500** Total Budget: **\$53,500**

G. Financial Analysis

Please Provide a Line Item Budget for your project/event

Room rental/Food and Bev \$43,500

Marketing/Communications - \$3,000

Photography/AV - \$2,500

Administrative oversight (logistics, reminders, event coordination) - \$2,000

Branded collateral - \$1,500

Invitations/mailing - \$1,000

If awarded, Isle of Palms ATAX funds are requested as follows:

Marketing/Communications - \$3,000

Photography/AV - \$2,500

Administrative oversight (logistics, reminders, event coordination) - \$2,000

Branded collateral - \$1,500

Invitations/mailing - \$1,000

(1) Lump Sum(s): \$10,000 on 11/1/2025 (date),
\$ on (date),
\$ on (date).

(2) Payment of Invoices as submitted to City Staff. Invoices should be submitted at least two weeks prior to due date.

H. Miscellaneous

1. In what category do you place your project/event and why?

- Festival
- Marketing
- Other _ (Please Explain):

2. Have you affirmatively reached out to the City of Isle of Palms staff for initial review for your project/event and if not, please explain. If you have reached out, what feedback did you receive, both positive and negative and specifically from whom? Since the inception of this new event YWCA.GC has worked with Councilwoman Jan Anderson in the planning and coordination. She received positive feedback after the event and stated that it was "a wonderful success". Council Woman Anderson reported that a "another request could certainly be favorably received".

3. If applicable, explain why you have not sought funding from sources other than the City of Isle of Palms for the funding of your project/event. If you have sought alternate or additional funding, explain fully the results to include the source(s) for funding, from whom received and set forth all amounts received or expected to be received from other sources.

We have received donations from Wild Dunes Resort (event space), CVB (food and beverage), a local artist (centerpieces), and a local band (TBD).

4. Does your project/event have applicable liability insurance, to include the City of Isle of Palms, its employees and agents and if so, what are the liability limits? If not, please explain why not and explain who will agree to bear the costs, burdens, damages and legal fees for your project/event in case claims for damages are made against the City of Isle of Palms, its employees and agents as a result of your project/event. A minimum of \$300,000 of liability insurance is typically required unless that requirement is specifically waived in writing by the City of Isle of Palms in its sole discretion. If there is applicable insurance, do you commit to making the City of Isle of Palms, its employees and agents additional insured(s)? If not, explain fully the basis. If applicable, you must include a copy of the relevant insurance policy reflecting the City of Isle of Palms, its employees and agents are additional insured(s) for your project/event. YES

5. ☐ Do you assert that the project/event for which you seek City of Isle of Palms ATAX funding is sustainable in the future? If so, please explain fully. If not, please explain fully.

With the willing support received this year as an example, we anticipate that the event should be sustainable in the future, but we would always welcome ATAX support.

6. ☐ In the event City of Isle of Palms grants your project/event ATAX grant funding, do you acknowledge that no such funds can be spent for the purchase of alcohol or tobacco products? _____ If not, please explain your justification. **YES** _____

7. ☐ In the event your project/event is awarded City of Isle of Palms ATAX grant funding, but is postponed for more than 180 days of receipt of funding, do you acknowledge that you must return to the City of Isle of Palms all ATAX grant money received from Isle of Palms absent extraordinary circumstances and within the sole discretion of the City of Isle of Palms? Do you agree? **YES** If you do not agree, please set forth fully your reasons. _____

8. ☐ In the event your project/event is granted City of Isle of Palms ATAX grant funding, you must and do hereby agree by the filing your application personally to hold harmless and indemnify the City of Isle of Palms, its employees and agents from and against any claims for damages to include, *inter alia*, legal fees relative to your project/event. Do you agree? **YES** If not, please explain. _____

If not, please explain fully your basis. _____

9. ☐ In the event the City of Isle of Palms provides ATAX grant funding for your event/project, set forth in detail how you will acknowledge the City of Isle of Palms as a grantor of funding.

YWCA GC consistently promotes its events, and sponsors on social media, newsletters, all media outlets and at our events. YWCAGC also announces events and sponsors via press releases to gain local news outlets support and stories. If awarded and if approved YWCAGC director of communications will work with IOP staff to develop and robust announcement of the funding and partnership.

Respectfully submitted by
Lavanda Brown



Revised February 8, 2021

State Accommodations Tax Advisory Committee
Isle of Palms, South Carolina

Application for City of Isle of Palms ATAX Grant

For Office Use Only

Date Received: _____	Total Project Cost: _____
Total Accommodations Tax Funds Requested: _____	
Recommendation by City of IOP Staff (yes and if so amount ; no; defer to committee; n/a) : _____	
Action Taken By Accommodations Tax Advisory Committee:	
Date _____ Approved _____ Denied _____ Amended _____ Other _____	

(Please Use Additional Paper and Include Pertinent Documentation as May Be Needed)

A. Project Name: IOP Chamber of Commerce - Branding effort to support Family Visitors to IOP.

B. Applicant Organization: Isle of Palms Chamber of Commerce

1. Mailing Address: PO Box 625, Isle of Palms, SC 29451

Telephone: 843-810-5179 Email: hello@iopchamber.com

2. Project Director: Zach Lary

Telephone: 843-810-5179 Email zlary@zlinvestments.com

3. Description of Organization, Its Goals and Objectives:

Mission: We advocate to advance commerce by serving residents and guests.

Vision: Our vibrant island lifestyle is always in season.

Objectives: Work closely with local government, the business community, visitors and residents to optimize quality of life, the island's strategic brand, and future.

C. Description and Location of Project:

Perform an initial 12-month branding initiative to attract families to the Isle of Palms.

Leverage the findings, analytics, and best practices to further enhance an ongoing effort, and targeted use of ATAX funds. This includes a digital and print campaign utilizing ads, search engine optimization, Google G4, and geo-targeting.

☐ Single Event?

☒ Ongoing Event/Annual Need?

1. Date(s): of project/ event or start date: April 1, 2025 Completion date: March 31, 2026
2. Impact on Tourism: What percentage of persons benefitting from this project are tourists, ie. those coming from more than 50 miles away and expected to spend the night on Isle of Palms (70 %) compared to Isle of Palms residents (15 %) vs. visitors from within 50 miles such as "day trippers" (15 %)

*Source of tourist data (website tracking, surveys, lodging data, sales information, etc.)

3. If this application is for an ongoing event, what is the percentage increase/decrease in tourist attendance compared to each of the past three years' events? n/a

*Source of tourist data n/a
(website tracking, surveys, lodging data, sales information, etc.)

4. Is your event to be conducted entirely on Isle of Palms? Yes If not, please set forth the percentage occurring on Isle of Palms, as well as the specific locations and the percentages occurring elsewhere.
5. To your knowledge, does anyone else promote projects similar to yours within the city limits of Isle of Palms? If so, how is your project similar and/or unique? Given the parameters, please explain why your project is entitled to City of Isle of Palms ATAX funding.
No
6. Set forth fully the successes and failures you have experienced for your proposed project for which you seek City of Isle of Palms ATAX funding for each of the past three years. Set forth the metrics by which you have

Revised February 8, 2021

measured success for the past three years, as well as the metrics by which you will measure success for the current year's project/event on the City of Isle of Palms. See 3 year analytics from ATAX grant supporting Chamber start-up.

7. Describe fully how and why your proposed project/event qualifies for City of Isle of Palms ATAX funding. The branding campaign will enhance family visitor's overall knowledge of IOP, our businesses, rules, offerings, events and activities.
8. If your project is granted City of Isle of Palms ATAX funding and realizes a profit, do you commit to returning the profit to the City of Isle of Palms? N/A
If not, please explain fully, to include what you will do with the money. **Note:** It is impermissible to donate or "pass through" City of Isle of Palms ATAX grants to any other organization, except as authorized by City of Isle of Palms. Further, the City of Isle of Palms does not approve of "carry forwards" of ATAX grants for use in ensuing years, absent extraordinary and compelling reasons in the sole discretion of the City of Isle of Palms. Excess funds must be returned to the City of Isle of Palms.
9. Please attach your budget reflecting the amounts and sources of all related income and donations from others for the project/event, as well as expenditures for each of the last three years. In addition, set forth projected income and expenses for this year's project/event, as well as all expenses, both incurred and paid, as well as projected.

D. Financial Justification ("heads on beds" and ancillary benefits)

1. Describe fully and provide relevant documentation for each of the past three years reflecting:
 - Where, as a specific result of your project/event, have tourists spent the night on Isle of Palms, ie. those incurring accommodations taxes for lodging. Include the lodging providers addresses phone numbers, rooms utilized, costs and nights stayed.
 - Where do you project tourists for this year's project to spend the night (ie. lodging for those expected to pay accommodations taxes, to include hotels, condos, house rentals, etc.)? What is the basis for your projection? As an illustration, you may set forth blocks of rooms in hotels that have been reserved, private lodging that has been booked or are expected to be booked, etc.

We will present occupancy data (source KeyData) and geographic visitor data for the prior three years. All are staying on Isle of Palms.
2. Provide all additional economic and other relevant information justifying the grant of ATAX funding by City of Isle of Palms for your project/event, as well as your means of calculation. Post project data and feedback will serve as a baseline for future targeted branding efforts. We will present back a ROI model.
3. Set forth the number of tourists attending your project/event on the Isle of Palms for each of the past three years. Include where applicable all relevant documentation along with the methodology by which you have done your calculations. **numbers below do not include direct reservations with IOP property managers**
9/1/23 - 9/1/24 = 12,635 check-ins x 5 (avg occ) = 63,175 tourists; 9/1/22 - 9/1/23 = 13,273 CI x 5 = 66,365
4. Set forth the number of attendees projected for this year's project/event, and well as the means of calculation. 66,365 plus 15% (rate of direct bookings) = estimated 76,320 tourists
targeting to increase the total number of family vacationers

5. Is the project/event for which you seek City of Isle of Palms ATAX funding during the "off season" or "shoulder season"? If not, please explain the justification. Are proposed dates flexible so as to be amenable to off-season and/or shoulder season scheduling? Fall, Winter and Spring campaign supports overall bookings.
6. Describe fully all potentially negative aspects of your project/event, if any. This would include, by way of illustration, the potential for overcrowding particularly during warm weather months, parking challenges, health and safety issues, added responsibilities and difficulties imposed on first responders, impact on peace and tranquility- especially in residential neighborhoods and for tourists and factors potentially impacting adversely on the character of the City of Isle of Palms. Our overall marketing strategy supports visitor awareness to City laws/ordinances and guidelines for beach, noise, parking, etc. This includes our "good neighbor" policy.

E. Marketing Plan

Describe fully your past three years marketing for your project/event, as well as your current year's advertising and marketing plan, to include all means of broadcast. Please include and attach all applicable documentation and the projected costs involved. Complete plan will be shared with the committee.

F. Funding: Sources of Income for This Project/Event (Please attach all supporting documents)

1. Sponsorships or Fundraising: Amount \$ _____ From _____

2. Entry Fees : Amount \$ _____ From _____

3. Donations: Amount \$ _____ From _____

4. Accommodations Tax Funds Request: Amount \$ 55,000

Date(s) Required: 4/1/25 - 3/31/26 Lump Sum Yes Installments _____

5. Other:

6. Total Funding: \$55,000 Total Budget: proposed \$250,000

G. Financial Analysis

Please Provide a Line Item Budget for your project/event

To be included in presentation and follow on documents

If awarded, Isle of Palms ATAX funds are requested as follows:

Revised February 8, 2021

(1) Lump Sum(s): \$ 55,000 on _____ (date),
 \$ _____ on _____ (date),
 \$ _____ on _____ (date).

(2) Payment of Invoices as submitted to City Staff. Invoices should be submitted at least two weeks prior to due date.

H. Miscellaneous

1. In what category do you place your project/event and why?
 - Festival _____
 - Marketing X _____
 - Other (Please Explain): _____
2. Have you affirmatively reached out to the City of Isle of Palms staff for initial review for your project/event and if not, please explain. If you have reached out, what feedback did you receive, both positive and negative and specifically from whom?
We have spoken with City staff and Council members and received positive feedback.
3. If applicable, explain why you have not sought funding from sources other than the City of Isle of Palms for the funding of your project/event. If you have sought alternate or additional funding, explain fully the results to include the source(s) for funding, from whom received and set forth all amounts received or expected to be received from other sources.
We are a non-profit and operational costs come from our membership dues. The City is the only supporting entity with collective incentive/interest
4. Does your project/event have applicable liability insurance, to include the City of Isle of Palms, its employees and agents and if so, what are the liability limits? If not, please explain why not and explain who will agree to bear the costs, burdens, damages and legal fees for your project/event in case claims for damages are made against the City of Isle of Palms, its employees and agents as a result of your project/event. A minimum of \$300,000 of liability insurance is typically required unless that requirement is specifically waived in writing by the City of Isle of Palms in its sole discretion. If there is applicable insurance, do you commit to making the City of Isle of Palms, its employees and agents additional insured(s)? If not, explain fully the basis. If applicable, you must include a copy of the relevant insurance policy reflecting the City of Isle of Palms, its employees and agents are additional insured(s) for your project/event. n/a
5. Do you assert that the project/event for which you seek City of Isle of Palms ATAX funding is sustainable in the future? If so, please explain fully. If not, please explain fully. Yes and this is the whole point of the project = future sustainable model supporting ATAX in the future.
6. In the event City of Isle of Palms grants your project/event ATAX grant funding, do you acknowledge that no such funds can be spent for the purchase of alcohol or tobacco products? YES If not, please explain your justification. _____
7. In the event your project/event is awarded City of Isle of Palms ATAX grant

funding, but is postponed for more than 180 days of receipt of funding, do you acknowledge that you must return to the City of Isle of Palms all ATAX grant money received from Isle of Palms absent extraordinary circumstances and within the sole discretion of the City of Isle of Palms? Do you agree? YES If you do not agree, please set forth fully your reasons. _____

8. In the event your project/event is granted City of Isle of Palms ATAX grant funding, you must and do hereby agree by the filing your application personally to hold harmless and indemnify the City of Isle of Palms, its employees and agents from and against any claims for damages to include, *inter alia*, legal fees relative to your project/event. Do you agree? YES If not, please explain. _____
If not, please explain fully your basis. _____
9. In the event the City of Isle of Palms provides ATAX grant funding for your event/project, set forth in detail how you will acknowledge the City of Isle of Palms as a grantor of funding.

Recognition will be acknowledged in print media, social media channels and with in-person member meetings
_____ once a month.

State Accommodations Tax Advisory Committee
Isle of Palms, South Carolina

Application for City of Isle of Palms ATAX Grant

For Office Use Only

Date Received: <u>3.31.25</u>	Total Project Cost: _____
Total Accommodations Tax Funds Requested: _____	
Recommendation by City of IOP Staff (yes and if so amount ;no; defer to committee; n/a) : _____	
Action Taken By Accommodations Tax Advisory Committee:	
Date _____ Approved _____ Denied _____ Amended _____ Other _____	

(Please Use Additional Paper and Include Pertinent Documentation as May Be Needed)

A. Project Name: Wild Dunes Author Event with Mary Alice Monroe (Literary Series)

B. Applicant Organization: Island School Literacy Events I.S.L.E. non profit

1. Mailing Address: 7 2nd Av, Isle of Palms, SC 29451

Telephone: 843-327-4270 Email: maryalice@maryalicemonroe.com

2. Project Director: Mary Alice Monroe

Telephone: 843-327-4270 Email maryalice@maryalicemonroe.com

3. Description of Organization, Its Goals and Objectives:

Our goals are to maintain a nationally prominent literary event on Isle of Palms

that attracts 500 attendees in January for the main event and attract an additional 300 people

to the island in spring, summer and fall seasonal events. The purpose is to connect readers with notable authors on our island thus raising awareness of Isle of Palms nationally. Also to promote local business and support local literacy efforts.

C. Description and Location of Project:

"The Wild Dunes Author Event with Mary Alice Monroe" is a nationally recognized literary event that brings 500 people to the Isle of Palms every January to enjoy conversations and experiences with celebrated authors in a beautiful setting. We bring in top, internationally, #1 New York Times bestselling authors like David Baldacci, Kathy Reichs, William Kent Krueger, Patti Callahan Henry and Mary Kay Andrews. We have expanded off Wild Dunes to island venues like Islander 71 and Long Island Cafe. We also expanded to

include seasonal events. And we plan to expand more. We attribute this growth to the impactful support of ATAX funding.

☐ Single Event?

☒ Ongoing Event/Annual Need?

1. Date(s): of project/ event or start date: July 2025 Completion date: July 2026

2. Impact on Tourism: What percentage of persons benefitting from this project are tourists, ie. those coming from more than 50 miles away and expected to spend the night on Isle of Palms (%) compared to Isle of Palms residents (%) vs. visitors from within 50 miles such as "day trippers" (%)

See attached.

*Source of tourist data (website tracking, surveys, lodging data, sales information, etc.)

3. If this application is for an ongoing event, what is the percentage increase/decrease in tourist attendance compared to each of the past three years' events? See attached.

*Source of tourist data
(website tracking, surveys, lodging data, sales information, etc.)

4. Is your event to be conducted entirely on Isle of Palms? Yes If not, please set forth the percentage occurring on Isle of Palms, as well as the specific locations and the percentages occurring elsewhere.

5. To your knowledge, does anyone else promote projects similar to yours within the city limits of Isle of Palms? If so, how is your project similar and/or unique? Given the parameters, please explain why your project is entitled to City of Isle of Palms ATAX funding.

No

6. Set forth fully the successes and failures you have experienced for your proposed project for which you seek City of Isle of Palms ATAX funding for each of the past three years. Set forth the metrics by which you have

Revised February 8, 2021

measured success for the past three years, as well as the metrics by which you will measure success for the current year's project/event on the City of Isle of Palms. See Attached

7. Describe fully how and why your proposed project/event qualifies for City of Isle of Palms ATAX funding. See Attached.
8. If your project is granted City of Isle of Palms ATAX funding and realizes a profit, do you commit to returning the profit to the City of Isle of Palms? See attached. If not, please explain fully, to include what you will do with the money. **Note:** It is impermissible to donate or "pass through" City of Isle of Palms ATAX grants to any other organization, except as authorized by City of Isle of Palms. Further, the City of Isle of Palms does not approve of "carry forwards" of ATAX grants for use in ensuing years, absent extraordinary and compelling reasons in the sole discretion of the City of Isle of Palms. Excess funds must be returned to the City of Isle of Palms.
9. Please attach your budget reflecting the amounts and sources of all related income and donations from others for the project/event, as well as expenditures for each of the last three years. In addition, set forth projected income and expenses for this year's project/event, as well as all expenses, both incurred and paid, as well as projected. attached

D. Financial Justification ("heads on beds" and ancillary benefits)

1. Describe fully and provide relevant documentation for each of the past three years reflecting:
 - Where, as a specific result of your project/event, have tourists spent the night on Isle of Palms, ie. those incurring accommodations taxes for lodging. Include the lodging providers addresses phone numbers, rooms utilized, costs and nights stayed.
 - Where do you project tourists for this year's project to spend the night (ie. lodging for those expected to pay accommodations taxes, to include hotels, condos, house rentals, etc.)? What is the basis for your projection? As an illustration, you may set forth blocks of rooms in hotels that have been reserved, private lodging that has been booked or are expected to be booked, etc.

see attached

2. Provide all additional economic and other relevant information justifying the grant of ATAX funding by City of Isle of Palms for your project/event, as well as your means of calculation. _____
3. Set forth the number of tourists attending your project/event on the Isle of Palms for each of the past three years. Include where applicable all relevant documentation along with the methodology by which you have done your calculations. _____
4. Set forth the number of attendees projected for this year's project/event, and well as the means of calculation. _____

5. Is the project/event for which you seek City of Isle of Palms ATAX funding during the "off season" or "shoulder season"? If not, please explain the justification. Are proposed dates flexible so as to be amenable to off-season and/or shoulder season scheduling? _____
6. Describe fully all potentially negative aspects of your project/event, if any. This would include, by way of illustration, the potential for overcrowding particularly during warm weather months, parking challenges, health and safety issues, added responsibilities and difficulties imposed on first responders, impact on peace and tranquility- especially in residential neighborhoods and for tourists and factors potentially impacting adversely on the character of the City of Isle of Palms.

E. Marketing Plan

Describe fully your past three years marketing for your project/event, as well as your current year's advertising and marketing plan, to include all means of broadcast. Please include and attach all applicable documentation and the projected costs involved.

With ATAX, we hired marketing to send out newsletters, paid for ads. see attached

F. Funding: Sources of Income for This Project/Event (Please attach all supporting documents)

1. Sponsorships or Fundraising: Amount \$ _____ From _____
see attached

2. Entry Fees : Amount \$ \$1500. From _____

3. Donations: Amount \$ _____ From _____

4. Accommodations Tax Funds Request: Amount \$

Date(s) Required: Lump Sum Installments _____

5. Other:

6. Total Funding: Total Budget: _____

G. Financial Analysis

Please Provide a Line Item Budget for your project/event

see attached

If awarded, Isle of Palms ATAX funds are requested as follows:

Revised February 8, 2021

(1) Lump Sum(s): \$ \$35,000. on July 1, 2025 (date),
\$ _____ on _____ (date),
\$ _____ on _____ (date).

(2) Payment of Invoices as submitted to City Staff. Invoices should be submitted at least two weeks prior to due date.

H. Miscellaneous

1. In what category do you place your project/event and why?
 - Festival Literary Festival
 - Marketing _____
 - Other (Please Explain): _____
2. Have you affirmatively reached out to the City of Isle of Palms staff for initial review for your project/event and if not, please explain. If you have reached out, what feedback did you receive, both positive and negative and specifically from whom?

Yes
3. If applicable, explain why you have not sought funding from sources other than the City of Isle of Palms for the funding of your project/event. If you have sought alternate or additional funding, explain fully the results to include the source(s) for funding, from whom received and set forth all amounts received or expected to be received from other sources.
4. Does your project/event have applicable liability insurance, to include the City of Isle of Palms, its employees and agents and if so, what are the liability limits? If not, please explain why not and explain who will agree to bear the costs, burdens, damages and legal fees for your project/event in case claims for damages are made against the City of Isle of Palms, its employees and agents as a result of your project/event. A minimum of \$300,000 of liability insurance is typically required unless that requirement is specifically waived in writing by the City of Isle of Palms in its sole discretion. If there is applicable insurance, do you commit to making the City of Isle of Palms, its employees and agents additional insured(s)? If not, explain fully the basis. If applicable, you must include a copy of the relevant insurance policy reflecting the City of Isle of Palms, its employees and agents are additional insured(s) for your project/event. yes
5. Do you assert that the project/event for which you seek City of Isle of Palms ATAX funding is sustainable in the future? If so, please explain fully. If not, please explain fully. yes
6. In the event City of Isle of Palms grants your project/event ATAX grant funding, do you acknowledge that no such funds can be spent for the purchase of alcohol or tobacco products? yes If not, please explain your justification. _____
7. In the event your project/event is awarded City of Isle of Palms ATAX grant

funding, but is postponed for more than 180 days of receipt of funding, do you acknowledge that you must return to the City of Isle of Palms all ATAX grant money received from Isle of Palms absent extraordinary circumstances and within the sole discretion of the City of Isle of Palms? Do you agree? yes If you do not agree, please set forth fully your reasons. _____

8. In the event your project/event is granted City of Isle of Palms ATAX grant funding, you must and do hereby agree by the filing your application personally to hold harmless and indemnify the City of Isle of Palms, its employees and agents from and against any claims for damages to include, *inter alia*, legal fees relative to your project/event. Do you agree? yes If not, please explain. _____
If not, please explain fully your basis. _____
9. In the event the City of Isle of Palms provides ATAX grant funding for your event/project, set forth in detail how you will acknowledge the City of Isle of Palms as a grantor of funding.

I will acknowledge my city with pride!

And I hope you will join us for the January events to experience the positive energy and memorable conversations that our guests (and featured authors) enjoy so much!

ATTACHED ANSWERS TO ATAX QUESTIONS

1. Dates of project/event

NOTE: The Wild Dunes Author Event & Weekend in January is the flagship literary event that is part of the now established Wild Dunes Literary Series which features a total of four seasonal events. The spring, summer, and autumn events are one-day events only and attract a smaller crowd of 100-125 guests. All events celebrate literature and continue to solidify the Isle of Palms as a literary destination for locals and out-of-towners.

2. Impact on Tourism

The percentages were calculated from our Feedback Survey emailed to all attendees. We received responses back from 149 guests. Those who identified themselves as an IOP resident were lumped into the larger percentage since they did not book a stay on the island. Our survey was printed and distributed to every guest and collected at the end of the event. We also emailed the survey to guests immediately after the event through Mailchimp. See attached reply.

*Source of tourist data (website tracking, surveys, lodging data, sales information, etc.)

*Mailchimp Survey Results (including written survey details collected,
ATTACHMENT INSERTED AT BOTTOM OF THIS FORM)*

3. If this application is for an ongoing event, what is the percentage increase/decrease in tourist attendance compared to each of the past three years' events.

Using the lodging data available to us from Wild Dunes Resort, we were able to determine the number of guests staying on Isle of Palms was an increase from 2023 to 2024. In 2024 we sold out every event with waiting lists for both the summer and winter gala events. For 2025 winter gala, a major author cancelled, and we saw a drop in attendance, though tickets did sell out. Prior to 2023, we did not track on-island reservation data. However, we have monitored the annual event's success through ticket sales, which have trended upward year-after-year.

*Source of tourist data: Mailchimp survey; written survey; Wild Dunes Resort reservations feedback; Ticketing Sales numbers

6. Set forth fully the successes and failures you have experienced for your proposed project for which you seek City of Isle of Palms ATAX funding for each of the past three years. Set forth the metrics by which you have measured success for the past three years, as well as the metrics by which you will measure success for the current year's project/event on the City of Isle of Palms.

Based on ticket sales, our growth has continued upward.

2020 we sold out 425 tickets.

2021 canceled due to Covid.

2022 we sold 353 tickets but had to cancel due to Covid

2023 we sold out 500 tickets for Sunday main event, plus additional 128 tickets for Saturday workshops and 45 for boat tour.

2024 we sold out main event at 425 tickets, plus sold an additional 120 tickets for Friday kick-off party highlighting local authors at The Islander 71 Restaurant,(our first there) and additional 211 tickets total for Saturday workshops (3 smaller events).

2025 We sold 301 tickets to the main event. Due to cancellation of author, there was a lower attendance rate. Plus we sold 168 tickets for Saturday and 114 tickets for Friday night (again at Islander 71) for a successful weekend total of 583.

My failure in past years was not collecting data using professional metrics. We did not have the manpower or the financial support to do so. For 2024, we were better able to do that with the generous support of ATAX funding. With your continued support we will be able to continue to grow the event in ways that attract/monitor our growing audience in ways that will allow us to make this an even more impactful weekend experience that supports the island's local businesses through the positive power of this well-established literary event.

7. Describe fully the success and failures you have experienced for your proposed project for which you seek City of Isle of Palms ATAX funding for each of the past three years.

We had our 20th anniversary in 2025. For most of those years we held this literary event on Isle of Palms with only the donated support of Wild Dunes Resort, local businesses, and Monroe's personal expense. The event has grown from 50 people to 500 and is now a nationally recognized literary event. We are proud of the success of the event and that it is held on my home island, Isle of Palms.

As above reveals, a growing number of the 500 plus winter attendees are

staying the night on Isle of Palms. We will encourage tourists to spend the night on Isle of Palms with added ticket attractions. We look forward to suggestions from hotels and rental accommodations on how to include them in our planning. In 2024 we met with island businesses to encourage involvement. We will continue to work to create opportunities that benefit Isle of Palms businesses, restaurants, etc and tourist activities over the weekend, especially during the quiet month of January.

With the ongoing support of ATAX funding, we have expanded to grow this literary weekend to include three more seasonal events. Each event was sold out, two of the three had waiting lists. We anticipate continued sold out crowds for each event. Note: the large event of 500 plus is in January. The spring, summer, fall events are smaller, thus not overcrowding the island in the warm weather months.

This event receives national attention and puts Isle of Palms on the map for literary and cultural events. And this upward trend of attendance and support of the winter literary weekend (thanks in part to an ATAX grant) has allowed me to firmly establish Isle of Palms as a literary destination for readers through the *Wild Dunes Literary Series with Mary Alice Monroe*

D. Financial Justification

2025 We sent out two surveys to the audience: in hand at program and by email. From that we learned that more than 50% of the responders stayed on Isle of Palms for the literary weekend.

Buxton Books shared the list of Zip Codes from the ticket purchases. I was able to get the following information:

- A total of 24 STATES were represented in our audience for the January 2025 event.
- The TOP SIX STATES represented were SC, NC, GA, TN, NY, OH
- The farthest distance traveled were North Dakota and Maine

2024 event resulted in 32.9% of surveyed guests who stayed overnight on Isle of Palms and were not island residents. (Mailchimp survey) The survey respondents who said they said overnight at a hotel not on the Isle of Palms were noted in the 67.1% of respondents who were either island residents, locals from the Tri-County, or visitors who chose to stay off island.

4. Set forth the number of attendees projected for this year's project/event, and well as the means of calculation.

2025: We sold 583 tickets, including tickets to smaller workshops/experiences that are part of the Wild Dunes Author Event & Weekend experience. Those additional tickets will include: Friday kick-off event; Saturday events.

We will continue to track our attendees' accommodations using a promo code coordinated by our marketing and media director who will work with island businesses who want to be part of the literary event weekend.

We will continue to use our ticketing system to see which zip codes our guests are from. And, we will continue to offer a survey to our attendees to help us collect information about their weekend visit to the Isle of Palms, so we can always be working to improve the experience for all.

Is the project/event for which you seek City of Isle of Palms ATAX funding during the "off season" or "shoulder season"? If not, please explain the justification. Are proposed dates flexible so as to be amenable to off-season and/or shoulder season scheduling?

YES This annual flagship event is held during off season and is the largest of the year. We have been able to formally expand this literary event into the Wild Dunes Literary Series, which offers a one-day only event and held exclusively on the Isle of Palms during a weekday. We always try not to interfere with weddings and corporate events, nor conflict with other major island events. The purpose remains the same as the winter flagship event, which is connecting readers (near and far) with notable writers through a memorable event in the picturesque setting of my island town, the Isle of Palms.

4. Describe fully all potentially negative aspects of your project/event, if any. This would include, by way of illustration, the potential for overcrowding particularly during warm weather months, parking challenges, health and safety issues, added responsibilities and difficulties imposed on first responders, impact on peace and tranquility- especially in residential neighborhoods and for tourists and factors potentially impacting adversely on the character of the City of Isle of Palms.

The main event that attracts 500 people is held in January, a time the island looks for heads in beds. In twenty years, we

have never had negative aspects of the project for Isle of Palms. Parking is arranged by Wild Dunes. For the spring, summer, and fall events, the number of guests is significantly smaller, and parking is provided by Wild Dunes Resort.

E. Marketing Plan

5. Describe fully your past three years marketing for your project/event, as well as your current year's advertising and marketing plan, to include all means of broadcast. Please include and attach all applicable documentation and the projected costs involved.

With the support of ATAX funds we have been able to hire a marketing team. We have updated the MAM website to give the Wild Dunes Author Events a page, calendar of events, and link to ticket sales. In addition, Buxton Books and Wild Dunes promotes the events, as do the nationally recognized authors who attend our events, exponentially adding to the demographics. Articles and ads have appeared in local newspapers and magazines, Authors have appeared on local television. We took an add in Southern Living Magazine. We continue to pursue an article on the event in a national magazine.

I (Mary Alice) invite authors approximately a year in advance. Our marketing plan begins approximately 4 months ahead of the event weekend with outreach to Wild Dunes Club members, then to my newsletter subscribers and social media followers. From there, our bookstore, sponsors, and authors help amplify the news about ticket sales. We do a mix of traditional media outreach in local newspapers, local television, and online local news outlets. I give my time doing interviews for print and television at local news station(s) to promote the event. In years past, I have spent my own money on social media advertising. These efforts have led to a successful, sold-out attendance each year.

F. **Funding:** Sources of Income for This Project/Event (Please attach all supporting documents)

1. Sponsorships or Fundraising: Amount \$ UNSPECIFIED
From:
Our sponsorships have historically been product donations. These are the sponsors who we will invite to join us again for 2025: Firefly Distillery; Charleston Coffee Roasters; Caroline's Cakes;

Nothing Bundt Cake, Barrier Island Eco Tours; Long Island Café; J. McLaughlin; Wild Dunes Resort; Islander 71; (and more!)

1. Entry Fees : Amount \$ **NONE** (Ticketed Events Only)
2. Donations: Amount \$ **NONE COLLECTED YET**
3. Accommodations Tax Funds Request: Amount **\$ 35,000**

Expanding.... Spring summer and fall...

Date(s) Required: **January 16, 2025**
Lump Sum ☐ or Installments ☐ Either is acceptable

4. Other:
5. Total Funding: Total Budget: **\$70,000**

G. Financial Analysis

Please Provide a Line Item Budget for your project/event

If awarded, Isle of Palms ATAX funds are requested as follows:

- (1) Lump Sum(s): \$ _____ on _____ (date),
\$ _____ on _____ (date),
\$ _____ on _____ (date).
- (2) Payment of Invoices as submitted to City Staff. Invoices should be submitted at least two weeks prior to due date.

H. Miscellaneous

1. In what category do you place your project/event and why?
- Festival _____
- Marketing _____
- Other ☒ (Please Explain):
This is a literary weekend event held annually during the Martin Luther King federal holiday weekend, which encourages our guests to stay an extra night because of the holiday. It is the flagship event that is part of the Wild Dunes Literary Series, which

offers smaller, seasonal one-day events featuring an author and their work. This is made possible thanks to the support of the Isle of Palms ATAX funding. Connecting readers to notable writers in intimate ways on the Isle of Palms.

2. Have you affirmatively reached out to the City of Isle of Palms staff for initial review for your project/event and if not, please explain. If you have reached out, what feedback did you receive, both positive and negative and specifically from whom?

I have been in touch with Desiree Fragoso (I was once on the ATAX committee for Isle of Palms).

3. If applicable, explain why you have not sought funding from sources other than the City of Isle of Palms for the funding of your project/event. If you have sought alternate or additional funding, explain fully the results to include the source(s) for funding, from whom received and set forth all amounts received or expected to be received from other sources.

Up until now, this was a passion project I managed with great personal effort solely with the support of Wild Dunes Resort and donations. I am an author and fortunate to have author friends I could invite to the events. However, the event has grown to such importance and visitor numbers that to move forward I need support. I also recognize the great potential of working closely with the Isle of Palms businesses to explore new opportunities for growth.

4. Does your project/event have applicable liability insurance, to include the City of Isle of Palms, its employees and agents and if so, what are the liability limits? If not, please explain why not and explain who will agree to bear the costs, burdens, damages and legal fees for your project/event in case claims for damages are made against the City of Isle of Palms, its employees and agents as a result of your project/event. A minimum of \$300,000 of liability insurance is typically required unless that requirement is specifically waived in writing by the City of Isle of Palms in its sole discretion. If there is applicable insurance, do you commit to making the City of Isle of Palms, its employees and agents additional insured(s)? If not, explain fully the basis. If applicable, you must include a copy of the relevant insurance policy reflecting the City of Isle of Palms, its employees and agents are additional insured(s) for your project/event.

Wild Dunes Resort has liability insurance for the event.

5. Do you assert that the project/event for which you seek City of Isle of Palms ATAX funding is sustainable in the future? If so, please explain fully. If not, please explain fully. **YES**
6. In the event City of Isle of Palms grants your project/event ATAX grant funding, do you acknowledge that no such funds can be spent for the purchase of alcohol or tobacco products? **YES**
If not, please explain your justification.
7. In the event your project/event is awarded City of Isle of Palms ATAX grant funding, but is postponed for more than 180 days of receipt of funding, do you acknowledge that you must return to the City of Isle of Palms all ATAX grant money received from Isle of Palms absent extraordinary circumstances and within the sole discretion of the City of Isle of Palms? Do you agree? **YES**
If you do not agree, please set forth fully your reasons.
8. In the event your project/event is granted City of Isle of Palms ATAX grant funding, you must and do hereby agree by the filing your application personally to hold harmless and indemnify the City of Isle of Palms, its employees and agents from and against any claims for damages to include, *inter alia*, legal fees relative to your project/event. Do you agree? **YES**
If not, please explain. _____
If not, please explain fully your basis. _____
9. In the event the City of Isle of Palms provides ATAX grant funding for your event/project, set forth in detail how you will acknowledge the City of Isle of Palms as a grantor of funding.

YES, I will acknowledge my city with pride!
And I hope you will join us for the January 2025 event to experience the positive energy and memorable conversations that our guests (and featured authors) enjoy so much!

ADDENDUM TO ATAX APPLICATION: ISLE Wild Dunes Author Event

JULY 2025-JULY 2026

SUMMER 2025

The summer event celebrates children's literature with authors of popular children's books. We launched the summer event with Mary Alice Monroe's NY Times #2 bestselling middle grade series *The Islanders*. This ticketed event is held at the Palmetto Room and Wild Dunes Swim Center. It is quickly becoming a favorite family event with a book reading and signing, kid snacks, arts and crafts, games, a pirate ship bounce house, a visit from alligator "Big Al" and pool time! Each year, we look forward to bringing families together with favorite authors to encourage family reading. There is no other similar event in the lowcountry!

****** Mary Alice Monroe and Angela May join NYTimes author Marie Benedict with her new middle grade book series

FALL 2025

The fall event returns to adult fiction. Sometimes a cocktail party, sometimes a luncheon. In 2025 we had a wildly successful tartan ball to celebrate the launch of our acclaimed lowcountry Scottish historic fiction author Signe Pike Attendance 120 max.

WINTER: January (Martin Luther King Weekend) 2026

Wild Dunes Author Event & Weekend with Mary Alice Monroe

The winter event held every Martin Luther King weekend on Isle of Palms is the main, flagship event of the literary series. The three-day weekend experience brings several of America's top bestselling authors as well as other notable local writers together with book lovers. There is a varied offering of workshops, a luncheon, cocktail parties with authors and a ballroom gala. All feature up close and personal conversations about the works and lives of the featured authors. Attendance 500 max.

Proceeds support local literacy organizations (Reading Partners, 2024, 2025)

****** invitation out to Elin Hildebrand

HERE IS A SNAPSHOT OF THE ATTENDANCE SUMMARY OF THE JANUARY 2025 WILD DUNES
AUTHOR EVENT:

Organized List of ZIP Codes by City & State (24 states)

Massachusetts

- **Westborough, MA – 01581**

New York

- **New York, NY – 10025**
- **Yorktown Heights, NY – 10598**
- **Richfield Springs, NY – 13459**

Pennsylvania

- **Pittsburgh, PA – 15216**

Maryland

- **Silver Spring, MD – 20910**
- **Ellicott City, MD – 21043**
- **Frederick, MD – 21703**

Virginia

- **Williamsburg, VA – 23185**
- **Virginia Beach, VA – 23451**

North Carolina

- **Clemmons, NC – 27012**
- **Sanford, NC – 27330**
- **Greensboro, NC – 27410**

- **Garner, NC – 27529**
- **Wake Forest, NC – 27587**
- **Willow Spring, NC – 27592**
- **Youngsville, NC – 27596**
- **Durham, NC – 27707**
- **Cherryville, NC – 28021**
- **Gastonia, NC – 28054**
- **Monroe, NC – 28112**
- **Rutherfordton, NC – 28139**
- **Waxhaw, NC – 28173**
- **Charlotte, NC – 28207, 28209, 28210, 28211, 28277**
- **Southport, NC – 28461**
- **Sunset Beach, NC – 28468**
- **Hickory, NC – 28601**

South Carolina

- **Blythewood, SC – 29015**
- **Columbia, SC – 29206, 29223, 29229**
- **Moore, SC – 29369**
- **Charleston, SC – 29401, 29402, 29403, 29407, 29410, 29412, 29414, 29418, 29425, 29429, 29433, 29439, 29451, 29455, 29464, 29466, 29470, 29482, 29483, 29485, 29486, 29492**
- **Florence, SC – 29506**
- **Little River, SC – 29566**
- **Surfside Beach, SC – 29575**
- **Murrells Inlet, SC – 29576**

- **North Myrtle Beach, SC – 29582**
- **Pawleys Island, SC – 29585**
- **Greenville, SC – 29609, 29615, 29617**
- **Belton, SC – 29627**
- **Pelzer, SC – 29645**
- **Seneca, SC – 29678**
- **Simpsonville, SC – 29681**
- **Indian Land, SC – 29707**
- **Fort Mill, SC – 29715**
- **Lancaster, SC – 29720**
- **Aiken, SC – 29803**
- **Edgefield, SC – 29824**
- **North Augusta, SC – 29860**

Georgia

- **Beaufort, SC – 29902, 29906**
- **Hilton Head Island, SC – 29926**
- **Cumming, GA – 30028, 30041**
- **Smyrna, GA – 30080**
- **Atlanta, GA – 30309, 30339**
- **Athens, GA – 30606**
- **Savannah, GA – 31405**

Florida

- **Jacksonville, FL – 32258**

Tennessee

- **Dickson, TN – 37055**
- **Johnson City, TN – 37601, 37604**
- **Bristol, TN – 37620**
- **Knoxville, TN – 37919**

Kentucky

- **Louisville, KY – 40242**

Ohio

- **Hilliard, OH – 43026**
- **Westerville, OH – 43081**
- **Mentor, OH – 44060**
- **Garfield Heights, OH – 44125**
- **Akron, OH – 44312**

Indiana

- **Carmel, IN – 46032**

Michigan

- **Bloomfield Hills, MI – 48301**
- **Plainwell, MI – 49080**

Iowa

- **Cedar Rapids, IA – 52404**

Wisconsin

- **Hartford, WI – 53027**

Minnesota

- **Edina, MN – 55424**
- **Blaine, MN – 55449**

North Dakota

- **Detroit Lakes, MN – 56501**

Illinois

- **Evanston, IL – 60201**
- **Evanston, IL (PO Box) – 60291**

Nebraska

- **O'Neill, NE – 68763**

Colorado

- **Highlands Ranch, CO – 80130**

Maine

- **Casco, ME – 04015**

Connecticut

- **Madison, CT – 06443**

New Jersey

- **Lyndhurst, NJ – 07071**
- **Pequannock, NJ – 07440**
- **Pennington, NJ – 08534**
- **Manchester, NJ – 08759**

ORGANIZED BY STATE ONLY (24 states total):

Massachusetts

01581

New York

10025

10598

13459

Pennsylvania

15216

Maryland

20910

Virginia

23185

23451

North Carolina

27012

27330

27410

27529

27587

27592

27596

27707

28021

28054

28112

28139

28173

28207

28209

28210

28211

28277

South Carolina

28461
28468
28601
29015
29206
29223
29229
29369
29401
29402
29403
29407
29410
29412
29414
29418
29425
29429
29433
29439
29451
29455
29464
29466
29470
29482
29483
29485
29486
29492

Georgia

30028
30041
30080
30309
30339
30606

Florida

31405
32258

Tennessee

37055
37601

37604
37620
37919

Kentucky

40242

Ohio

43026
43081
44060
44125
44312

Indiana

46032

Michigan

48301
49080

Iowa

52404

Wisconsin

53027

Minnesota

55424
55449

North Dakota

56501

Illinois

60201
60291

Nebraska

68763

Colorado

80130

Maine

04015

Connecticut

06443

New Jersey

07071

07440

08534

08759

Top 8 States by Number of ZIP Codes Represented

1. **South Carolina – 20 ZIP codes**
2. **North Carolina – 14 ZIP codes**
3. **Georgia – 6 ZIP codes**
4. **Tennessee – 5 ZIP codes**
5. **New York – 4 ZIP codes**
6. **Ohio – 4 ZIP codes**
7. **New Jersey – 4 ZIP codes**
8. **Virginia/Illinois/Michigan/Minnesota/Florida – TIED 2 ZIP codes**

Total Number of Attendees at the 20th Anniversary Wild Dunes Author Event & Weekend:

Sunday, January 19

- General Admission - 176
- VIP Ticket - 125

Saturday, January 18

- 11 am w/ Mary Alice - 89
- 2 pm w/ Marjory - 17
- 5 pm w/ Kwame - 62

Friday, January 17

- Kick-off Event - 114

Total Number of Survey Respondents:

- 67 respondents participated in the survey.

Number of Respondents Who Stayed on Isle of Palms for the Event:

- 34 respondents stated that they stayed on Isle of Palms for the event.

A Tally of Where These Respondents Stayed:

- **Wild Dunes Resort Hotel:** 13 respondents
- **Rental Unit Inside Wild Dunes:** 8 respondents
- **Other Rental Units on the Island:** 6 respondents
- **Stayed With a Friend on the Island:** 1 respondent
- **Stayed in Vacation Home on the Island:** 3 respondents
- **Stayed in a Hotel on the Island (not specified):** 2 respondents

Number of Attendees Visiting the Event for the First Time:

- 27 respondents indicated that this was their first time attending the event.

Additional Pertinent Information for the ATAX Committee:

1. Geographic Reach of Attendees:

- The event attracted attendees from **North Carolina, South Carolina, Georgia, Tennessee, New Jersey, Massachusetts, Connecticut, Wisconsin, Maryland, and Florida**, showing a strong regional draw.
- Local attendees from **Charleston, Mt. Pleasant, Summerville, and Seabrook Island** were also present.

2. Economic Impact on the Isle of Palms:

- With **34 out of 67** respondents staying on Isle of Palms, the event successfully generated **overnight stays**, contributing to **lodging tax revenue**.

Receipts for Wild Dunes **2024** Events

Winter 2024 Event: See attached Budget

Spring Event: \$3120.

Fall Event: \$3480.

Bag Piper \$275.

May Media \$7000.

MyLo Marketing \$5025

Author fees/gifts/dinners \$1349.75

Wild Dunes Winter **2025** \$17,700.73

Inventivenvironments \$2700.

Islander 71 \$1598.40

Firefly \$250.

Author flights \$1500.

Laura Strecker Marketing \$5502.

May Media Marketing \$7000.



5757 Palm Blvd
Isle of Palms, SC 29451
Phone 843-886-2234
Fax 843-886-2915

BILL TO:

Island School Literacy Events
Attn: Mary Alice Monroe
7 2nd Ave
Isle of Palms, SC 29451

Invoice #: 100

DESCRIPTION	#	RATE	AMOUNT
Mary Alice Monroe Authors Event			
Spring Authors Event	1	3120.00	\$3,120.00
Balance Due			\$3,120.00

Please mail checks to:
Wild Dunes Resort
5757 Palm Blvd
Isle of Palms, SC 29451
Attn: Accounting

If you have any questions, please call Allison at 843-290-2897



5757 Palm Blvd
Isle of Palms, SC 29451
Phone 843-886-2234
Fax 843-886-2915

BILL TO:
Island School Literacy Events
7 2nd Ave
Isle of Palms, SC 29451

Invoice #: 101

DESCRIPTION	#	RATE	AMOUNT
Tartan Ball	120	25.00	\$3,000.00
Bangers and Mash	120	4.00	\$480.00
Balance Due			\$3,480.00

Please mail checks to:
Wild Dunes Resort
5757 Palm Blvd
Isle of Palms, SC 29451
Attn: Accounting

If you have any questions, please call Allison at 843-290-2897

inventivENVIRONMENTS

INVOICE 1-19-25 | based on cliEnt provided information and/or site visit | payable immediately upon receipt, no later than 30 days from invoice date | payment information in notes section

cliEnt name : Mary Alice Monroe, Author Event
 event location + address : Wild Dunes Resort, (varied locations) Isle of Palms, SC 29451
 project day, date + timing : Friday, January 17-19, 2025, times vary based on event
 installation day, date + timing : Saturday, January 18-19, 2025, times vary based on event
 strike day, date + timing : Sunday, January 19, 2025, immediately following the final event
 project type : signature event "Author Event"

DESIGN + DECOR	Cost	Amt	Price
large centerpieces - grasses + blooms to emulate MA book cove	\$175.00	x 12	\$2,100.00
medium centerpieces - grasses + blooms	\$75.00	x 14	\$1,050.00
stage plants - 8' potted palms	\$150.00	x 2	\$300.00
stage backdrop - soft celadon draped fabric	\$1,750.00	x 1	\$1,750.00
signs - overall creative, design, etc. for all event signs	\$3,500.00	x 1	\$3,500.00
			\$8,700.00

RECAP OF COSTS	Cost	Amt	Price
DESIGN + DECOR			\$8,700.00
PRE-PLANNING + COORDINATION	\$2,500.00	x 1	\$2,500.00
LABOR (install + strike)	\$750.00	x 2	\$1,500.00
total			\$12,700.00
preferred cliEnt discount** received			-\$10,000.00
deposit received			\$0.00
BALANCE REMAINING:			\$2,700.00

NOTES :

payment via check to : inventivENVIRONMENTS 1996 Davant Circle, Mount Pleasant, SC 29464

Thank you for working with us. We look forward to many more projects!



5757 Palm Blvd
 Isle of Palms, SC 29451
 Phone 843-886-2234
 Fax 843-886-2915

BILL TO:

Island School Literacy Events
 Attn: Mary Alice Monroe
 7 2nd Ave
 Isle of Palms, SC 29451

Invoice #: 110

DESCRIPTION	#	RATE	AMOUNT
Mary Alice Monroe Authors Event			
01/17/25: Program and Sign Printing	1	833.99	\$833.99
01/17/25: Gift Baskets	1	345.76	\$345.76
01/18/25: Mary Alice Monroe Brunch	1	2861.01	\$2,861.01
01/18/25: Happy Hour with Kwame Alexander	1	2298.37	\$2,298.37
01/18/25: Authors Dinner at Coastal Provisions	1	199.70	\$199.70
01/19/25: Authors Main Event	1	10707.71	\$10,707.71
01/18/25: Staff Lunch and Drinks	1	217.25	\$217.25
01/18/25: F&F Book Club	1	76.94	\$76.94
1/18/25: Poetry Event	1	160.00	\$160.00
Balance Due			\$17,700.73

Please mail checks to:
 Wild Dunes Resort
 5757 Palm Blvd
 Isle of Palms, SC 29451
 Attn: Accounting

If you have any questions, please call Allison at 843-290-2897

FINAL SUMMARY

MARY ALICE MONROE EVENT - JANUARY 2025

Buxton Books

TICKETING

SUNDAY - JANUARY 19, 2025

MAIN EVENT

VIP

TICKETS SOLD	126		TICKETS REDEEMED	106	
COST				\$ 155.00	DUE TO BUXTON BOOKS
TICKET INCOME				\$ 19,530.00	
BOOK INCLUDED BY BUXTON	MSRP	SALES TAX	TOTAL COST	QTY	
WHY FATHERS CRY AT NIGHT	\$ 28.00	\$ 2.52	\$ 30.52	126	\$ 3,845.52
THE STOLEN LIFE OF COLLETTE MARCEAU	\$ 28.99	\$ 2.61	\$ 31.60	126	shipped \$ 3,981.49
THE STORY SHE LEFT BEHIND	\$ 29.99	\$ 2.70	\$ 32.69	126	shipped \$ 4,118.83
1st Edition Hardcover - Where the Rivers Merge by Mary Alice Monroe	\$ 30.00	\$ 2.70	\$ 32.70	126	shipped \$ 4,120.20
BACKLIST - DONATED BY MAM	\$ -	\$ -	\$ -	126	\$ -
SHIPPING CHARGES	\$ 21.00			126	\$ 2,646.00
BUXTON BOOKS OVERHEAD FEE \$5	\$ 5.00			126	\$ 630.00
TOTALS DUE TO EVERYONE					\$ 19,342.03 \$ 187.97

SUNDAY - JANUARY 19, 2025

MAIN EVENT

TICKETS SOLD	182		TICKETS REDEEMED	154	
COST				\$ 70.00	DUE TO BUXTON BOOKS
TICKET INCOME				\$ 12,740.00	
BOOK INCLUDED BY BUXTON	MSRP	SALES TAX	TOTAL COST	QTY	
WHY FATHERS CRY AT NIGHT	\$ 28.00	\$ 2.52	\$ 30.52	26	\$ 793.52
THE STOLEN LIFE OF COLLETTE MARCEAU	\$ 28.99	\$ 2.61	\$ 31.60	45	shipped \$ 1,421.96
THE STORY SHE LEFT BEHIND	\$ 29.99	\$ 2.70	\$ 32.69	46	shipped \$ 1,487.35
1st Edition Hardcover - Where the Rivers Merge by Mary Alice Monroe	\$ 30.00	\$ 2.70	\$ 32.70	65	shipped \$ 2,125.50
SHIPPING CHARGES	\$ 7.00			156	\$ 1,274.00
BUXTON BOOKS OVERHEAD FEE \$5	\$ 5.00			182	\$ 910.00
TOTALS DUE TO EVERYONE					\$ 8,012.33 \$ 4,727.67

GRAND TOTAL RECAP

	TO BUXTON	TO ISLE
KICK OFF EVENT	\$ -	\$ 1,200.00
BOOKS & BRUNCH	\$ 3,970.00	\$ 1,430.00
WRITING POETRY FOR SPECIAL OCCASIONS	\$ -	\$ 300.00
COCKTAILS & CONVERSATIONS	\$ 666.34	\$ 1,373.66
Main Event - General Admission	\$ 8,012.33	\$ 4,727.67
Main Event - VIP	\$ 19,342.03	\$ 187.97
TOTAL DUE	\$ 31,990.71	\$ 8,019.29

- * Buxton Books to pay publishers wholesale cost of the books plus shipping for the returns
- * Buxton Books donated \$630 worth of tote bags for the VIPs
- * Actual cost of shipping each book is \$8.66 (Buxton is absorbing the \$1.66 x 634 books = \$1052.44)

FINAL SUMMARY

MARY ALICE MONROE EVENT - JANUARY 2025

FRIDAY - JANUARY 17TH, 2025

FRIDAY KICK OFF EVENT

TICKETS SOLD	120	TICKETS REDEEMED			
COST		\$ 10.00		DUE TO BUXTON BOOKS	DUE TO ISLE
TICKET INCOME		\$ 1,200.00		\$ -	\$ 1,200.00
TOTALS DUE TO EVERYONE				\$ -	\$ 1,200.00

SATURDAY - JANUARY 18, 2025

BOOKS & BRUNCH - 11AM / INDIGO ROOM & ROOFTOP

TICKETS SOLD	100	TICKETS REDEEMED			84
COST		\$ 54.00		DUE TO BUXTON BOOKS	DUE TO ISLE
TICKET INCOME		\$ 5,400.00			
BOOK INCLUDED BY BUXTON	MSRP	SALES TAX	TOTAL COST	QTY	
1st Edition Hardcover - Where the Rivers Merge by Mary Alice Monroe	\$ 30.00	\$ 2.70	\$ 32.70	100 shipped	\$ 3,270.00
SHIPPING	\$ 7.00			100	\$ 700.00
TOTALS DUE TO EVERYONE					\$ 3,970.00 \$ 1,430.00

SATURDAY - JANUARY 18TH, 2025

WRITING POETRY FOR SPECIAL OCCASIONS

TICKETS SOLD	20	TICKETS REDEEMED			14
COST		15		DUE TO BUXTON BOOKS	DUE TO ISLE
TICKET INCOME		\$ 300.00		\$ -	\$ 300.00
TOTALS DUE TO EVERYONE				\$ -	\$ 300.00

SATURDAY - JANUARY 18TH, 2025

COCKTAILS & CONVERSATIONS

TICKETS SOLD	68	TICKETS REDEEMED			47
COST		\$ 30.00		DUE TO BUXTON BOOKS	DUE TO ISLE
TICKET INCOME		\$ 2,040.00			
	MSRP	SALES TAX	TOTAL COST	QTY	
SIGNED PAPERBACK OF THE DOOR OF NO RETURN	\$ 8.99	\$ 0.81	\$ 9.80	68	\$ 666.34
TOTALS DUE TO EVERYONE					\$ 666.34 \$ 1,373.66

2024

And I hope you will join us for the January 2025 event to experience the positive energy and memorable conversations that our guests (and featured authors) enjoy so much!

ATTACHMENTS:

[1] EXPENSE SUMMARIES (SPREADSHEET)

[2] MAILCHIMP SURVEY (JANUARY 2024: RESPONDENTS WHO ATTENDED THE WILD DUNES AUTHOR EVENT & WEEKEND)

TICKETING COLLECTIONS	ticket price	tax \$	service fee \$	total \$
Main Event - general admission	65.00			19,844.45
Main Event - VIP	125.00			19,178.54
Morning Mimosas	42.00			4,095.87
Nature as a Muse (no book)	50.00			1,718.02
Happy Hour & Mysteries	40.00			4,523.84
TOTAL TICKET SALES (including fees)				49,360.72
EXPENSES FROM TICKETING (Buxton Books)	Ticket price	Tax fee \$	Service fee \$	total \$
Bold Type Tickets - service/processing fee				4,093.72
Bold Type Tickets - facilitator fee				1,244.00
Buxton Books (Books + Tax)				26,745.83
Buxton Books (4 sponsorship bags w/ 3 books in each)				384.00
TOTAL REVENUE DUE TO I.S.L.E.				16,893.17
EVENT WEEKEND EXPENSES (Wild Dunes)				total \$
Printing: program and signage (Wild Dunes)				1,244.39
Authors' Gift Baskets (Wild Dunes)				370.50
Morning Mimosas (Wild Dunes service)				1,917.08
Happy Hour & Mysteries (Wild Dunes service)				2,455.78

Revised February 8, 2021

Main Event (Wild Dunes service)				9,725.06
Main Event flowers + decor (Wild Dunes)				1,097.32
Day of Event Staff Lunch/Drinks (Wild Dunes)				187.02
Authors' Dinner at Coastal Provisions (Wild Dunes)				393.28
Event Florals				1,097.32
Balance Due to Wild Dunes				17,390.43
			REMAINDER:	497.26
ADDITIONAL EVENT-RELATED EXPENSES	Ticket price	Tax fee \$	Service fee \$	Total
Nature as a Muse (ferry fee only)	(charged \$50.00)		25.00 for ferry	750.00
Kickoff Party				1,990.66
Firefly Tasting Fee				250.00
Desserts for Kickoff Party				54.50
Promo Bookmarks				112.50
Authors' Signing Tables floral decor				68.59
Social Media Ads				0.00
Staging Support (inventivENVIRONMENTS)				1,000.00
Total Additional Unpaid Expenses for I.S.L.E.				2,000.00
			GRAND TOTAL REMAINDER:	2,497.26
ADDITIONAL EXPENSES (I.S.L.E.)				
Creation of non-profit organization status				1,121.00
Marketing and Media Director, Laura Anderson				5,696.00
Program Director, Angela May				7,177.50
Wild Dunes Expense				3,614.28
ADDITIONAL FUNDS COLLECTED				Total
Built In Charity Money for Reading Partners				
Sponsor (Workshop Level): Jennifer O'Brien				500.00

2023 BUDGET AND EXPENSES FOR WILD DUNES AUTHOR EVENT

From Ticket Sales

Julian Buxton Books	\$13,823.19
Jersey Mikes	\$115.90
Cheese Plate Sat Event at Art Gallery	\$546.99
Printing	\$2,371.55
Flowers	\$1,128.97
Firefly tasting	\$250
Facebook Ad	\$17.26
IslandEyenews ad	\$350
Brunch with Deb-Banquets	\$1,652.45
Authors Event -Banquets	\$9,653.98
Authors Dinner	\$797.82
Art Gallery Bookmarks	\$217.72

\$30,925.83

Assistant Expenses \$3000.

Airfare \$1000.

Total: \$34,925.83

LENS Logo Street Sign Request to IOP City Council

Background: It is customary for civic organizations supporting the town and their residents to be allocated space to place an organizational street sign. An example of this on IOP is the Garden Club sign at the base of the Connector near the City's welcome sign.

Applicant: The Law Enforcement Neighborhood Support (LENS) Foundation/IOP, 501 c (3) who's mission is to support the IOPPD and IOPFD and community. This is a volunteer organization relying on 99% private donors. www.lensiop.org. LENS would be responsible for the cost of the sign and stand.

Request (type of sign): Two permanent street signs, one sided of LENS logo (see attached) in aluminum on metal pole approximately 20 inches in diameter. Placement on a metal pole would be 6 feet high. The location would be the same as the City's welcome signs at the base of the Connector and Breach Inlet. See photos attached. We would be responsible for any maintenance should it be required any installation or coordination with the City.

Location of sign: Permanent street sign at the same location as the City's welcome signs at the base of the Connector and Breach Inlet. See photos attached.

Drawings or description: Similar to existing Garden Club sign; LENS logo, stand example images attached.

Respectfully submit,

Ted Kinghorn, Rob Hauff, Mark Mitchell, Directors, LENS
412 Merritt Blvd.
IOP, SC 29451
703-203-1238



Ted Kinghorn
kinghorn.ted@gmail.com
703.203.1238





BOARD OF ZONING APPEALS
4:00pm, Tuesday, May 6, 2025
1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. Call to order

Present: Glenn Thornburg, Susie Wheeler, Bob Miller, and Zoning Administrator Simms

Absent: Ellen Gower, Ted McKnight

2. Approval of Previous Meeting's Minutes

MOTION: Mr. Thornburg made a motion to approve the minutes of the April 1, 2025 meeting, and Ms. Wheeler seconded the motion. The minutes passed unanimously.

3. Swearing in of applicants

Mr. Thornburg swore in the applicants.

4. Special Exceptions

A. 239 Forest Trail

Zoning Administrator Simms said, "The applicants are requesting a special exception to allow the establishment of a short term rental business at their home. They have indicated that the home will be used for office work only, that there will be no business-related traffic coming to the residence, there will be no evidence of a business outside the house, and that there will be no employees working in the residence other than family members that live in the home."

The applicant said he will have no signage on his home or car to indicate the presence of a business.

MOTION: Ms. Wheeler made a motion to approve, and Mr. Miller seconded the motion. The motion passed unanimously.

B. 313 Carolina Boulevard

Zoning Administrator Simms said, "The applicant is requesting a special exception to allow the establishment of a advertising and public relations consulting business at their home. They have indicated that the home will be used for office work only, that there will be no business-related traffic coming to the residence, there will be no evidence of a business outside the house, and that there will be no employees working in the residence other than family members that live in the home."

The applicant, Teri Bounasera, said there will be no signage on the home or car to indicate the presence of a business.

MOTION: Ms. Wheeler made a motion to approve, and Mr. Miller seconded the motion. The motion passed unanimously.

C. 3 Driftwood Lane

Zoning Administrator Simms said, “The applicant is requesting a special exception to allow the establishment of a technical computer consulting business at their home. They have indicated that the home will be used for office work only, that there will be no business-related traffic coming to the residence, there will be no evidence of a business outside the house, and that there will be no employees working in the residence other than family members that live in the home.”

The applicant, Terrance McGowan, said there would be no reference to a street address in any of his advertising or materials, and there will be no signage to indicate the presence of a business.

MOTION: Ms. Wheeler made a motion to approve, and Mr. Miller seconded the motion. The motion passed unanimously.

5. Adjournment

Mr. Miller asked if the BOZA applications can be formatted to allow for applicants to type in the information since handwriting can be unclear and difficult to read. Zoning Administrator Simms said he could make that adjustment.

Ms. Wheeler made a motion to adjourn, and Mr. Miller seconded the motion. The meeting was adjourned at 4:14pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



**Planning Commission Meeting
4:00pm, Wednesday, May 14, 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, Ron Denton, Jeffrey Rubin

Absent: Rich Steinert

Staff present: Administrator Kerr, Zoning Administrator Simms

2. Approval of minutes

MOTION: Mr. Stone made a motion to approve the minutes of the April 9, 2025 meeting. Ms. Nagelski seconded the motion. The motion passed unanimously.

3. New Business

Discussion of Beach Preservation Ad Hoc Committee's recommendation to prohibit pools seaward of the maximum build line

Administrator Kerr said this recommendation came from the Beach Preservation Ad Hoc Committee as they looked at issues related to beach erosion island-wide. A simple text change to the City's zoning code – deleting pools from the allowable uses along Ocean Boulevard – is all that would be needed to make this applicable moving forward. Two readings and a public hearing are required. Language already exists to deal with legal, non-conforming pools. Administrator Kerr pointed out this change affects those undeveloped properties along Ocean Boulevard and those properties that currently do not have a pool but may want one in the future.

Administrator Kerr said that historically, the City has not acted to rescue property from the effects of erosion. However, they have responded differently over the past two years.

He shared, "The mindset of the Ad Hoc Committee is the City may be willing to be in that business, but if we are in that business, we should not be allowing things that trigger us to action quicker than we would have to be otherwise. Because now we are allowing things to be right out at the shoreline. Then if it erodes back any amount, you're dipping into City funds to go and try to protect it (a pool)."

He added that the City's recent efforts to protect three pools on the Breach Inlet end of the island cost more than the pools.

Discussion briefly ensued as to Folly Beach's manner of handling this situation and what it requires of its front beach owners.

This change would make "that preservation overlay district consistent with the other ones."

MOTION: Mr. Stone made a motion to recommend to City Council the adoption of the recommendation from the Beach Preservation Ad Hoc Committee to prohibit pools seaward of the maximum build line. Mr. Cohen seconded the motion. A vote was taken as follows:

Ayes: Rubin, Stone, Cohen, Nagelski

Nays: Denton, Ahmuty

The motion passed 4-2.

4. Old Business

Review Comprehensive Plan

Administrator Kerr reminded the Commissioners they will be meeting with City Council at their June workshop to answer questions about the Comprehensive Plan.

Dr. Rubin expressed concern about the parts of the Plan related to traffic and parking.

Administrator Kerr agreed that some of the language might be dated but the intent of the goals and strategies remains the same as when they were originally written.

Administrator Kerr said the Plan will be presented as a draft. The Commissioners will take the feedback provided by City Council and make changes as needed. After changes are made, the final version of the Comprehensive Plan will be sent to City Council for approval.

Ms. Nagelski will work on some formatting issues and update the numbers in the Priority Investment section.

5. Miscellaneous

The next meeting of the Planning Commission will be Wednesday, June 11, 2025 at 4:00pm. The agenda will include those recommendations from the matrix assigned to the Planning Commission.

6. Adjournment

Mr. Cohen made a motion to adjourn, and Mr. Stone seconded the motion. The meeting was adjourned at approximately 5:15pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



ACCOMMODATIONS TAX ADVISORY COMMITTEE

10:00am, Wednesday, May 14, 2025

1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. Call to order

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

Staff Present: Administrator Kerr, Director Hamilton

2. Approval of previous meeting's minutes – April 9 and 23, 2025

Ms. Bergwerf made a motion to approve the minutes of the April 9 and 23, 2025 meetings, and Ms. Lorenz seconded the motion. The motion passed unanimously.

3. Financial Statements

Director Hamilton said ATAX revenues have shown a 12.9% increase over last year. The fund balance is up 15.4% from last year. The third quarter payment was received May 6 and will be posted for the next meeting. Year-to-date expenses are \$1.08 million, which is 16.4% less than prior year, but all of the transfers happen in May.

4. Old Business

Consideration of Applications for FY26 State Accommodations Tax Funds

A. YWCA Martin Luther King Event, LaVanda Brown - \$10,000

Ms. Kovalich and Mr. Boykin did not feel that the request for \$10,000 matches the rate of return. Ms. Lorenz suggested awarding \$5,000 for the event, and Ms. Bergwerf agreed.

MOTION: Ms. Lorenz made a motion to award \$5,000 to the YWCA Martin Luther King, Jr. Event. Mr. Turnage seconded the motion. The motion passed unanimously.

B. IOP Chamber of Commerce – Zachary Lary, \$50,000

Ms. Bergwerf said she does not support this request as it does not put “heads in beds.” She believes the grant money is being used to advertise the Chamber. Ms. Kovalich asked why the ATAX Committee should award money to them when the CVB does the same work for the City.

Mr. Turnage believes that the Chamber “stands in the gap” providing the island-specific advertising and marketing that the Chamber cannot. Mr. Williams said that the CVB cannot always focus on IOP, but the Chamber can. He does believe more data points are needed before

such a large amount can be awarded to the Chamber. He would like to see the Committee challenge the Chamber to find ways to support itself without relying on ATAX funds. He suggested awarding them \$15-\$20,000 and then becoming more engaged with the Chamber on their efforts to promote the island. Ms. Kovalich suggested the Chamber attend ATAX meetings to share their endeavors.

MOTION: Ms. Lorenz made a motion to award \$15,000 to the IOP Chamber of Commerce. Ms. Bergwerf seconded the motion. The motion passed unanimously.

C. Mary Alice Monroe Authors' Event - \$35,000

MOTION: Ms. Bergwerf made a motion to award \$35,000 to the Mary Alice Monroe Authors' Event. Ms. Lorenz seconded the motion. The motion passed unanimously.

5. New Business

6. Miscellaneous Business

The Committee briefly discussed its desire to look into beautification projects for the island. Administrator Kerr suggested using the next several meetings to develop projects. Staff will make sure such projects are eligible for ATAX funding.

The next meeting of the ATAX Committee will be Wednesday, July 9, 2025 at 10am.

7. 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



ENVIRONMENTAL ADVISORY COMMITTEE

4:00pm, Thursday, May 14, 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, Sean Popson, Todd Murphy, Lucia Spiotta

Absent: Dane Buckout

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

2. Citizen's Comments - none

3. Approval of previous meeting's minutes

MOTION: Ms. Lovins made a motion to approve the minutes of the April 10, 2025 meeting as amended, and Ms. Marrs seconded the motion. The motion passed unanimously.

4. Presentations – none

5. Old Business

A. Lighting Ordinance Presentation – Todd Murphy

Administrator Kerr reported on a meeting that he and Zoning Administrator Simms had with Dominion Energy representatives regarding turtle-friendly lighting on the island and how Edisto Island and Folly Beach are implementing such lighting. These communities are focused on changing the lighting that can be seen from the beach. Edisto Island is creating custom-made fixtures to reduce the spread of light. A grant is helping to cover some of the costs.

Administrator Kerr said there are approximately 400 streetlights across the island with an additional 150 inside Wild Dunes. Dominion Energy charges \$900/light pole to change to turtle-friendly lights. Lights are installed to SCDOT standards, and their standards are blue light. Changing to different lighting requires SCDOT permission. He also shared that Dominion Energy was unsure if the NSSF funds could be used to cover any of these costs.

Discussion ensued about the safety concerns and liability of lower lighting in some areas. Administrator Kerr suggested removing street lighting from the proposed ordinance, watch how

Edisto Island and Folly Beach implement their lighting ordinance, develop a street light plan moving forward, and develop an inventory of those lights that affect the front beach areas.

Mr. Murphy will continue to work on his presentation to City Council and bring it back to the Committee for feedback.

The Committee worked on wording changes to the proposed ordinance.

B. Interpretive Sign Project

Ms. Lovins shared two quotes for the interpretive sign project, both around \$13,000 for 14 mounted signs. The next step will be putting together a presentation of the proposed signs with text. She has emailed Islander 71 and the Marina about meeting to discuss the project and to see if they would be interested in sharing in any of the costs. An updated plan will be provided at the June Committee meeting.

C. Good Neighbor Brochure

Mr. Murphy believes this project is likely within the recommendations matrix and should be discussed then.

D. Water Quality Testing – Matt Simms

Zoning Administrator Simms shared about his meeting with the Town of Mt. Pleasant's Environmental Manager when they discussed water quality testing and microbial source tracking. The cost to test water at 3 outfalls and to track dog, human, and bird waste is approximately \$1500. Zoning Administrator Simms will share a sample analysis report with the Committee members.

The Committee discussed what should be tracked and what could be done with that information. Mr. Murphy suggested an awareness campaign helping the public understand the importance of proper disposal of pet waste.

It was decided to test for human and dog waste at 3 outfalls and compare the results to the water quality results from 20 years ago. Ms. Lovins shared cost estimates from another company and will ask them for a revised quote to track human and dog waste.

E. Glyphosate/Round-up Ban – Eric Cicora

Mr. Cicora said since the City rarely uses glyphosate, it will be each to implement a ban on City-owned properties. He suggested the City could include recreationally-zoned areas in their ban to include the golf courses. He shared a draft of something that could be sent to City Council for their consideration.

He said a further step could be taken by banning its use among the licensed lawncare businesses that serve the island residents and businesses. Council Member Miars asked how something like that could be enforced. Ms. Marrs suggested an educational campaign for the residents, encouraging them to speak with their lawncare providers.

Administrator Kerr reported that Wild Dunes does use glyphosate on its property. Ms. Marrs said she would speak with Terri Haack to see how easy it might be to ban its use or change to other products within Wild Dunes.

Administrator Kerr suggested publicizing that the City does not use glyphosate on its properties, conduct a public information campaign about glyphosate use, add information to the City's newsletter and website about glyphosate, and publicize the issue in the island's two newspapers. Council Member Miars agreed that not using glyphosate on City-owned properties should be a City policy and not an ordinance.

Ms. Lovins will work with Ms. Popson and Ms. Marrs on potential articles for the newspapers and bring them to the June meeting.

6. New Business

Community Enhancement Task Force recommendations

After some discussion about how to begin working on the recommendations from the Community Enrichment Task Force and other plans, the Committee decided that Ms. Marrs, Mr. Cicora, and Ms. Popson will work as a subcommittee to review the recommendations and organize them in to like initiatives. They will bring their work back to the Committee in June.

7. Miscellaneous Business

Ms. Lovins asked to be added to the City Council agenda for their May 27 meeting to share an update of the Committee's current activities.

The next meeting of the Environmental Advisory Committee is scheduled for Thursday, June 12, 2025 at 4pm.

8. Adjournment

Mr. Murphy made a motion to adjourn, and Ms. Popson seconded the motion. The meeting was adjourned at 5:54pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

ORDINANCE 2025-03

AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026.

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: _____

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	Capital Project Fund - general government
3	\$195,000 for Police Department SUVs and Pickup Truck	Capital Project, Municipal Accommodations Tax and Hospitality Funds
4	\$300,000 Fire Department Rescue Boat (based on grant approval)	1/3 Municipal Accommodations, 1/3 Hospitality and 1/3 State Accommodations Tax Funds
5	\$320,000 for Public Works rear loader	1/3 Capital Fund, 1/3 Hospitality and 1/3 State Accommodations Tax Funds
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	General Fund Garbage Carts and Procurements
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	\$3,230,000 funded by FEMA Hazard Mitigation grant \$980K, FEMA Stormwater grant \$1M and State Budget Allocation grant \$1.250M . Remaining \$918K funded by City for total drainage projects. Funded by Capital Fund, Municipal Accommodations Tax and State Accommodations Tax Fund.
10	\$190,000 Recreation Department reconstruct 2 Tennis Courts	Funded by Recreation Building Fund \$60,000, Municipal Fund \$65,000, and State Accommodations Fund \$65,000.
11	\$95,000 New benches for Front Beach & repair sidewalks on Ocean Blvd between 10th and 14th	State Accommodations Tax
12	\$285,000 Dunes walkovers and Mobi mats	Beach Preservation Fee Fund
13	\$300,000 Beach Maintenance carryover of Design & permitting related to next large scale off-shore project	Beach Preservation Fee Fund
14	\$20,000 Carryover of USACE Breach Inlet Project	Beach Preservation Fee Fund
15	\$150,000 Groin permitting	Beach Preservation Fee Fund
16	\$100,000 Ongoing semi-annual monitoring of shoreline	Beach Preservation Fee Fund
17	\$150,000 resurface City's portion of Marina's parking lot	Marina and Municipal Accommodations Tax
18	\$150,000 for public green space around public dock at Isle of Palms Marina.	Marina and Tourism Funds
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 and Community Enrichment Task Force.	General Fund
21	\$2,666,059 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 (\$776.9k), Victims Advocate (\$3k), Police summer OT (\$20k), 8 Firefighters and 50% of Fire Inspector (\$889.5k), 3 Paramedics (\$339.4k), 50% of Public Wks fuel (\$45k) & temps (\$124k), Front Beach restroom attendant (\$30.4k) and Public Relations/Media Coordinator (\$42.1k from CVB 30% Funds) 2 CDL Drivers (\$176.2K) , 1 Code Enforcement Officer (\$80k) and STR Coordinator (\$79.2k)
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 shoould be 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 (incl Disaster Recovery)	Marina Fund Illustrative Only 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
								NOTE 1	
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 (incl 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
TOTAL CHANGES TO EXPENDITURES AND TRANSFERS - (Increase)/Decrease:	0	(1,971,863)	481,001	195,327	794,334	0	0	(50,000)	(551,201)

DRAFT #2 ENDING FUND BAL6,128,93313,849,6555,395,5961,774,1425,103,43811,300,7383,711,2773,112,72550,376,503

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
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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 GENERAL FUND															
2	GL Number	Description	ACTUAL FY21	ACTUAL FY22	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		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
8	TOTAL CITY WIDE REVENUES		23,263,835	26,614,533	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		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
10	TOTAL CITY WIDE 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	47,622,357	26,170,845	24,726,168	25,729,868
11																	
12	SALARIES & WAGES		4,787,160	5,071,643	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		515,719	532,521	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		295,032	269,893	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		5,597,911	5,874,057	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		3%	5%	17%	3%	8%	-51%	100%	7%		9%		4%	5%	5%	5%
17	% OF TOTAL GENERAL FUND REVENUES		43%	39%	44%	45%	52%	95%	46%	48%		50%		52%	54%	56%	57%
18	% OF CITY WIDE REVENUES		24%	22%	25%	24%	27%	35%	24%	24%		25%		29%	31%	34%	35%
19	% OF TOTAL GENERAL FUND EXPENDITURES		50%	49%	49%	48%	48%	49%	49%	47%		48%		50%	50%	52%	53%
20	% OF CITY WIDE EXPENDITURES		29%	30%	33%	30%	29%	31%	34%	28%		27%		18%	34%	38%	38%
21																	
22	FICA		422,251	440,611	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		869,570	962,648	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		794,816	792,064	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		182,544	242,595	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		1,994	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	SUBTOTAL FRINGES		2,271,175	2,437,918	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		2%	7%	16%	12%	15%	-52%	90%	12%		9%		5%	4%	4%	4%
29	% OF SALARIES & WAGES		41%	42%	41%	45%	48%	48%	45%	47%		47%		47%	47%	47%	47%
30	% OF TOTAL GENERAL FUND REVENUES		18%	16%	18%	20%	25%	45%	21%	22%		24%		25%	25%	26%	27%
31	% OF CITY WIDE REVENUES		10%	9%	10%	11%	13%	17%	11%	11%		12%		14%	15%	16%	16%
32	% OF TOTAL GENERAL FUND EXPENDITURES		20%	20%	20%	22%	23%	23%	23%	22%		23%		24%	24%	25%	25%
33	% OF CITY WIDE EXPENDITURES		12%	13%	14%	13%	14%	15%	15%	13%		13%		9%	16%	18%	18%
34																	
35	TOTAL PERSONNEL COSTS		7,869,086	8,311,975	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		3%	6%	17%	6%	10%	-51%	97%	34%		9%		5%	4%	4%	5%
37	% OF TOTAL GENERAL FUND REVENUES		61%	56%	62%	65%	76%	140%	68%	70%		74%		77%	79%	82%	84%
38	% OF CITY WIDE REVENUES		34%	31%	35%	35%	40%	52%	36%	36%		37%		43%	46%	50%	51%
39	% OF TOTAL GENERAL FUND EXPENDITURES		71%	69%	69%	70%	71%	72%	72%	70%		71%		73%	74%	77%	78%
40	% OF CITY WIDE EXPENDITURES		41%	43%	47%	43%	43%	45%	49%	41%		40%		27%	51%	56%	56%
41																	
42	# OF FULL-TIME EMPLOYEES		91	92	92	98	99	99	99	99	-	103	-	103	103	103	103
43	SALARY & WAGES FTE*		58,273	60,915	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*		22,936	24,618	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*		81,210	85,532	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.																

	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 MOS)	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	2,753,071	2,071,071	1,275,321	1,471,571
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)	(12,782)	(330,782)	(1,035,032)	(1,231,282)
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	(1,891,893)	568,126	483,930	192,755
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)	1,767,089	1,500,121	1,266,692	1,345,235
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	735,110	1,049,425	1,331,148	1,301,866
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	(2,763,265)	190,823	263,182	100,403
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	959,553	814,153	643,602	702,853
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)	526,646	700,705	900,489	871,055
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)	(405,585)	333,308	444,917	360,815
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)	2,794,963	2,376,317	2,057,815	2,066,450
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)	777,900	1,265,995	1,655,337	1,718,958
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)	(3,468,888)	198,776	331,985	230,850
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 MOS)	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	47,622,357	26,170,845	24,726,168	25,729,868
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	(17,970,830)	2,855,913	3,169,570	2,554,442
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	(17,970,830)	2,855,913	3,169,570	2,554,442
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	-	22,472,271	23,132,450	23,708,433	23,993,241
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	-	5,232,448	5,955,356	6,995,440	7,687,508
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	-	29,683,191	32,465,542	35,560,985	38,033,050
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	-	38,667,413	41,523,326	44,692,896	47,247,338

Isle of Palms FY 2026 Budget Summary
Tourism Contribution
As of 5/8/2025

City of Isle of Palms
Tourism Funds FY26 Budget

DEPARTMENT/CATEGORY	MUNICIPAL ACCOMMODATIONS TAX	STATE ACCOMMODATIONS TAX	HOSPITALITY TAX	TOTAL TOURISM
REVENUE	\$2,563,556	\$3,570,774	\$1,465,623	\$7,599,953
EXPENSE				
Debt Service	166,170	91,914	217,948	476,033
Operating Expenses	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 2026 Budget Summary
By Department Spend, Source Fund and ATAX Contribution
Draft for Discussion - As of 5/8/2025

DRAFT 4

CITY OF ISLE OF PALMS DEPARTMENTAL SPEND FY26										% of TOTAL EXPENSE	% Funded By Muni & State ATAX
DEPARTMENT/CATEGORY	GENERAL FUND	MUNI ATAX	STATE ATAX	HTAX	CAPITAL PROJECTS	BEACH MGMT	ALL OTHER	MARINA ENTERPRISE	TOTAL ALL SPEND		
REVENUE	\$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											
Mayor & Council	\$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	\$4,048,737	\$173,000	\$73,500	\$133,846	\$156,500		\$6,600		\$4,592,184	15.2%	5.4%
Fire	\$5,506,871	\$223,957	\$217,914	\$188,100	\$178,160		\$283,193		\$6,598,196	21.9%	6.7%
Public Works	\$1,974,171	\$398,668	\$634,167	\$586,867	\$3,573,707				\$7,167,580	23.8%	14.4%
Building and Planning	\$581,208				\$125,000				\$706,208	2.3%	0.0%
Recreation	\$1,337,789	\$73,000	\$101,500	\$89,500	\$133,519		\$76,600		\$1,811,908	6.0%	9.6%
Judicial	\$495,722								\$495,722	1.6%	0.0%
Front Beach Mgmt. & Facilities	\$0	\$129,700	\$300,271	\$0					\$429,971	1.4%	100.0%
Beach Restoration						\$930,000			\$930,000	3.1%	0.0%
Marina					\$60,700			\$2,350,572	\$2,411,272	8.0%	0.0%
	\$ 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 Excluding Marina									\$47,726,843		
Marina Ending Cash Balance									\$4,300,129		
Illustrative Fund Balance Per Council Presentation									\$52,026,972		
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).											
The comparable amount for the Marina Enterprise Fund is not Fund Balance, but total Marina net position.											
										All - In ATAX Funding % 20.9%	

Muni & State Ataxes

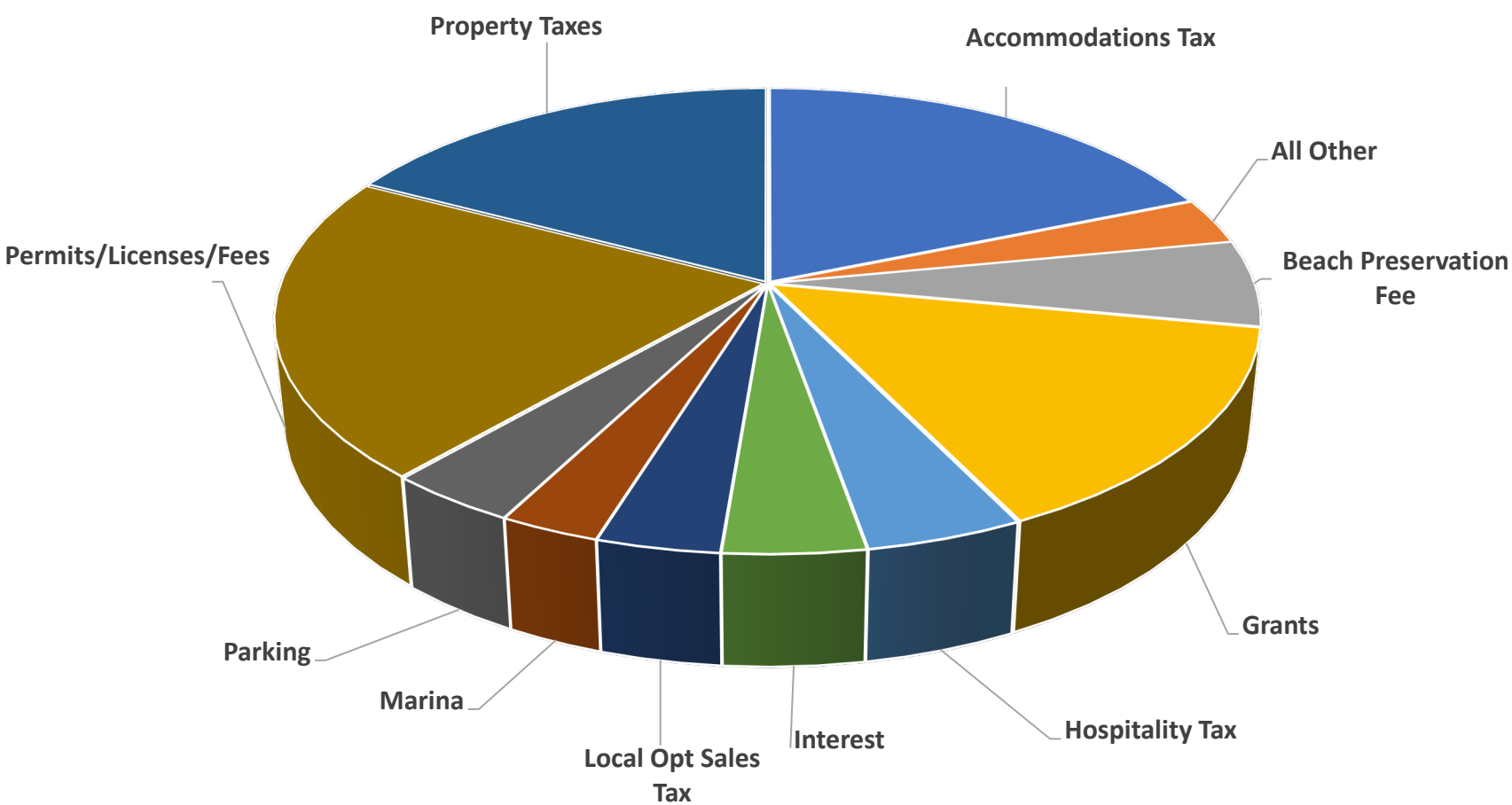
Excl. CVB

% of total City expense covered by Muni
and State Ataxes

Excl. CVB 30% Promotion

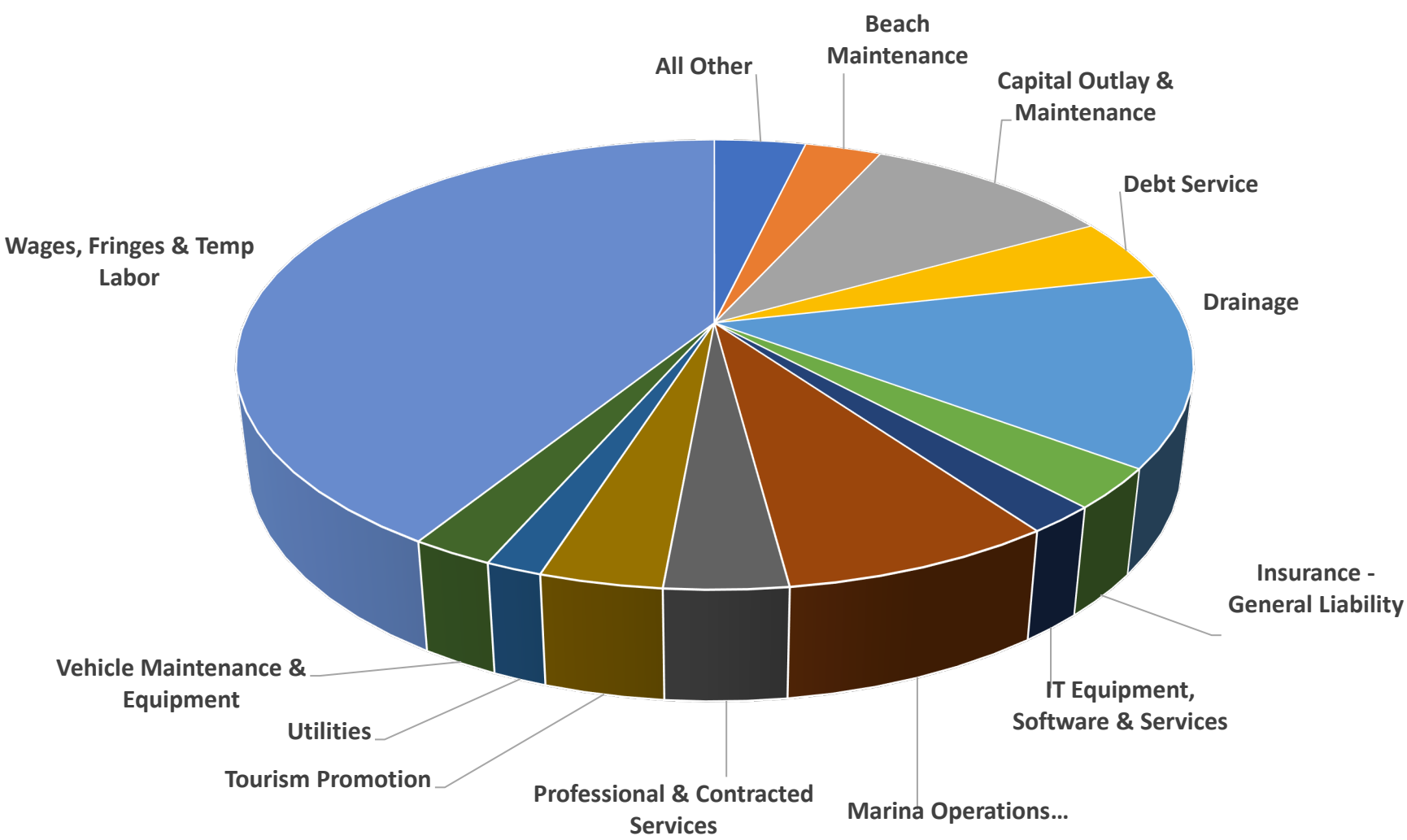
CITY OF ISLE OF PALMS FY26 BUDGET - ALL FUNDS COMBINED

Where the Money Comes From



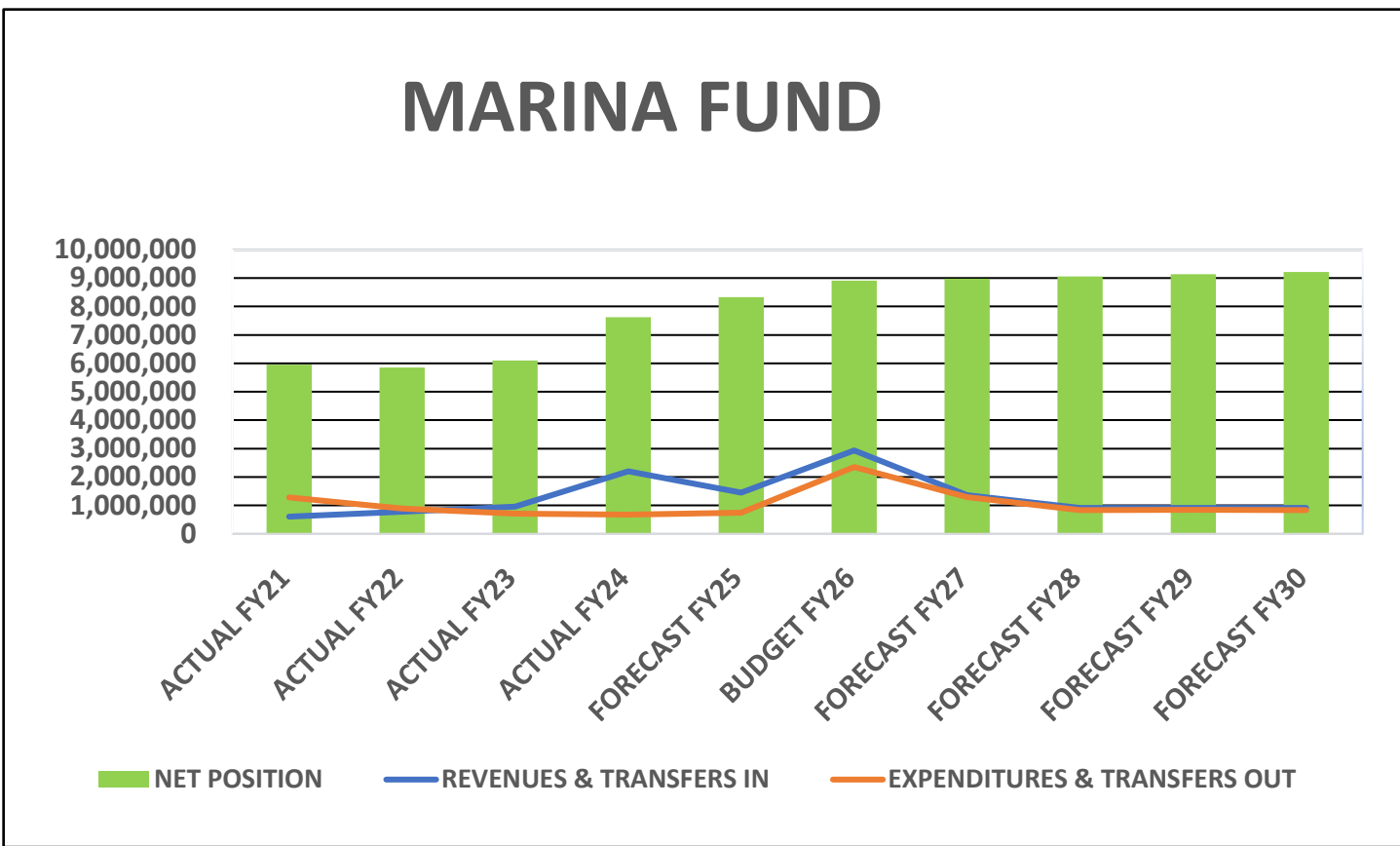
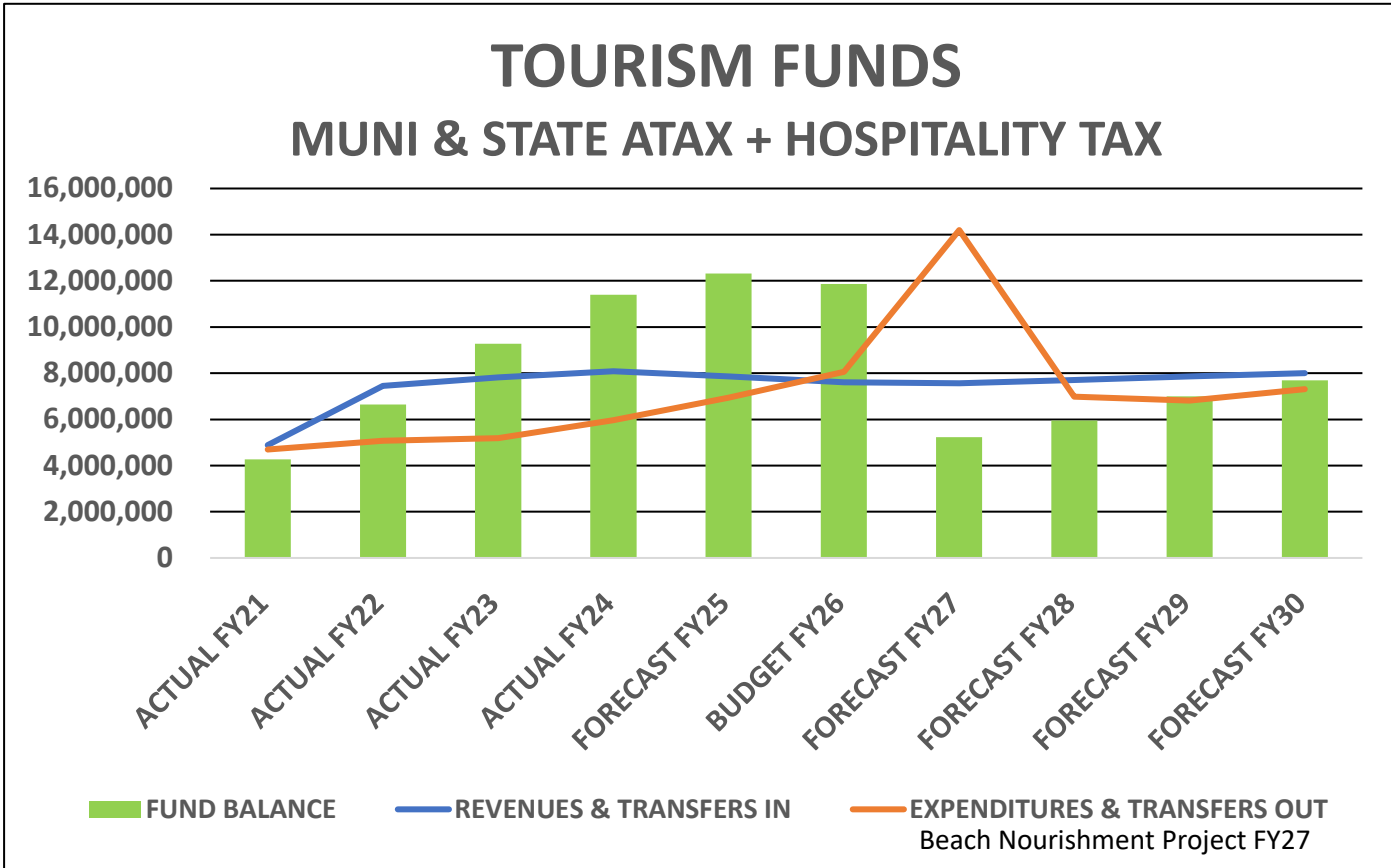
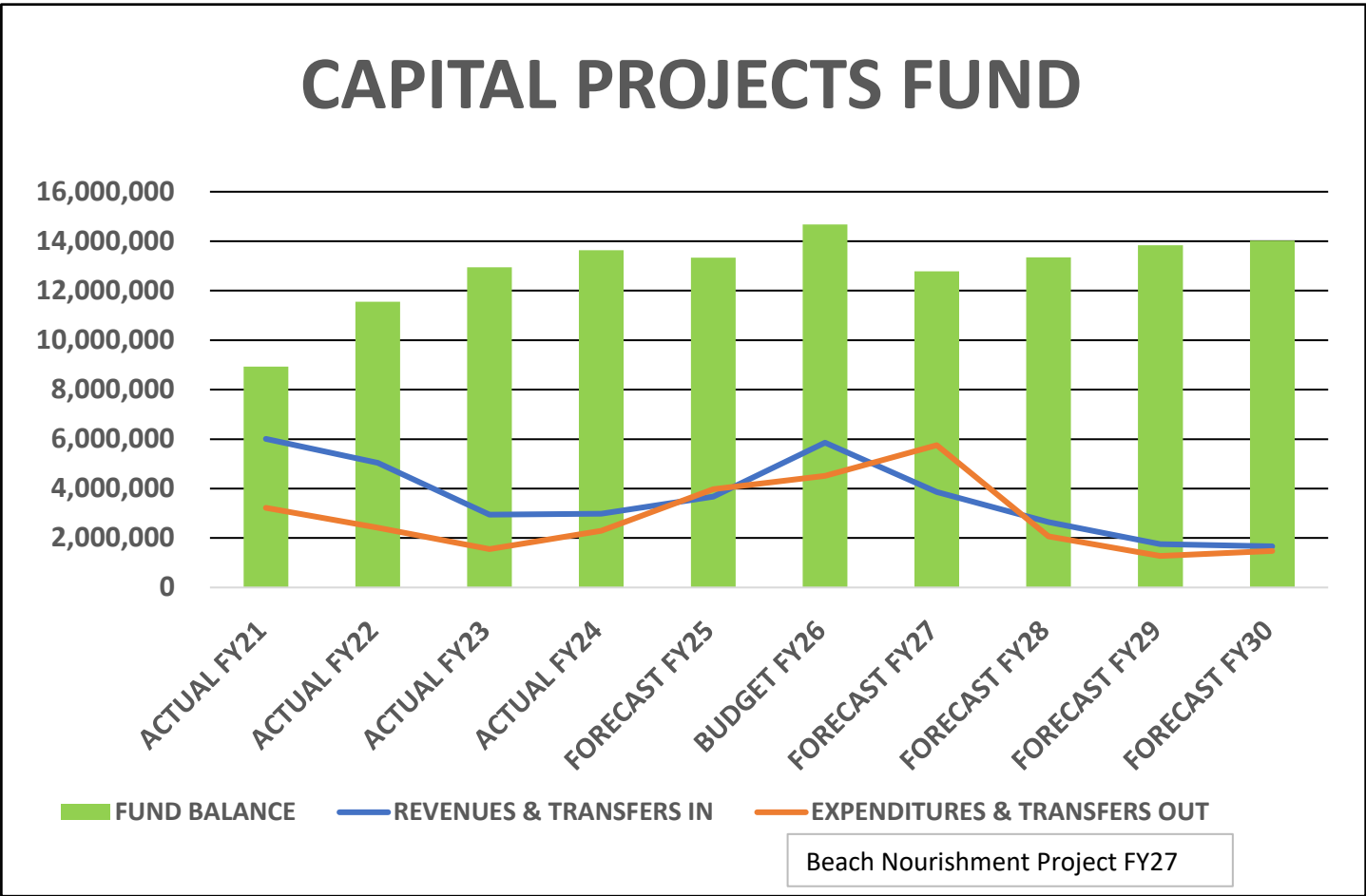
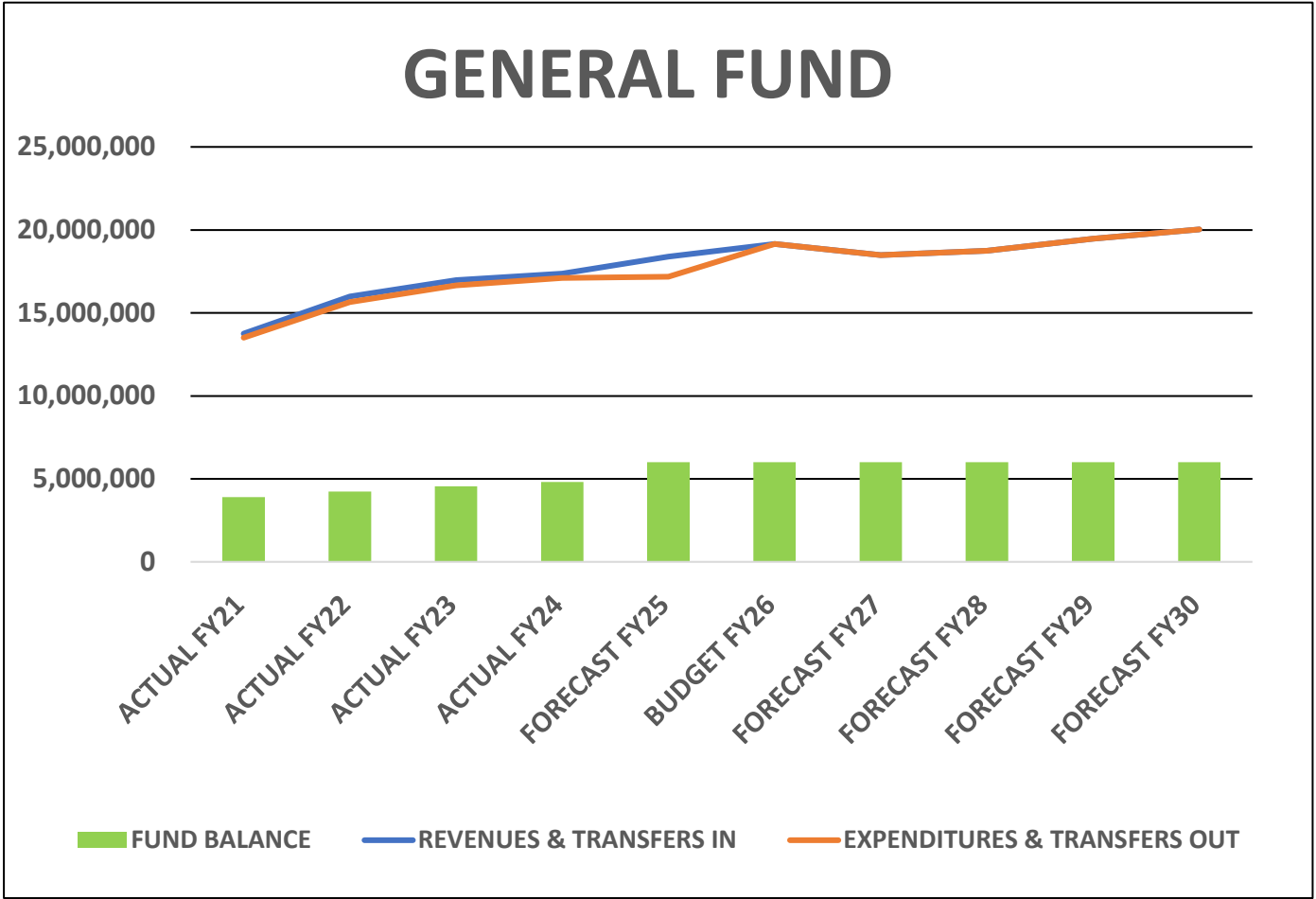
FY 2026 Revenue (Sources) Summary - All Funds		
Accommodations Tax	6,134,329	19%
All Other	1,047,801	3%
Beach Preservation Fee	1,968,232	6%
Grants	4,830,000	15%
Hospitality Tax	1,465,623	4%
Interest	1,324,339	4%
Local Opt Sales Tax	1,150,075	4%
Marina	934,724	3%
Parking	1,224,218	4%
Permits/Licenses/Fees	6,966,777	21%
Property Taxes	5,650,513	17%
Total Revenues	32,696,632	100%

Where the Money Goes

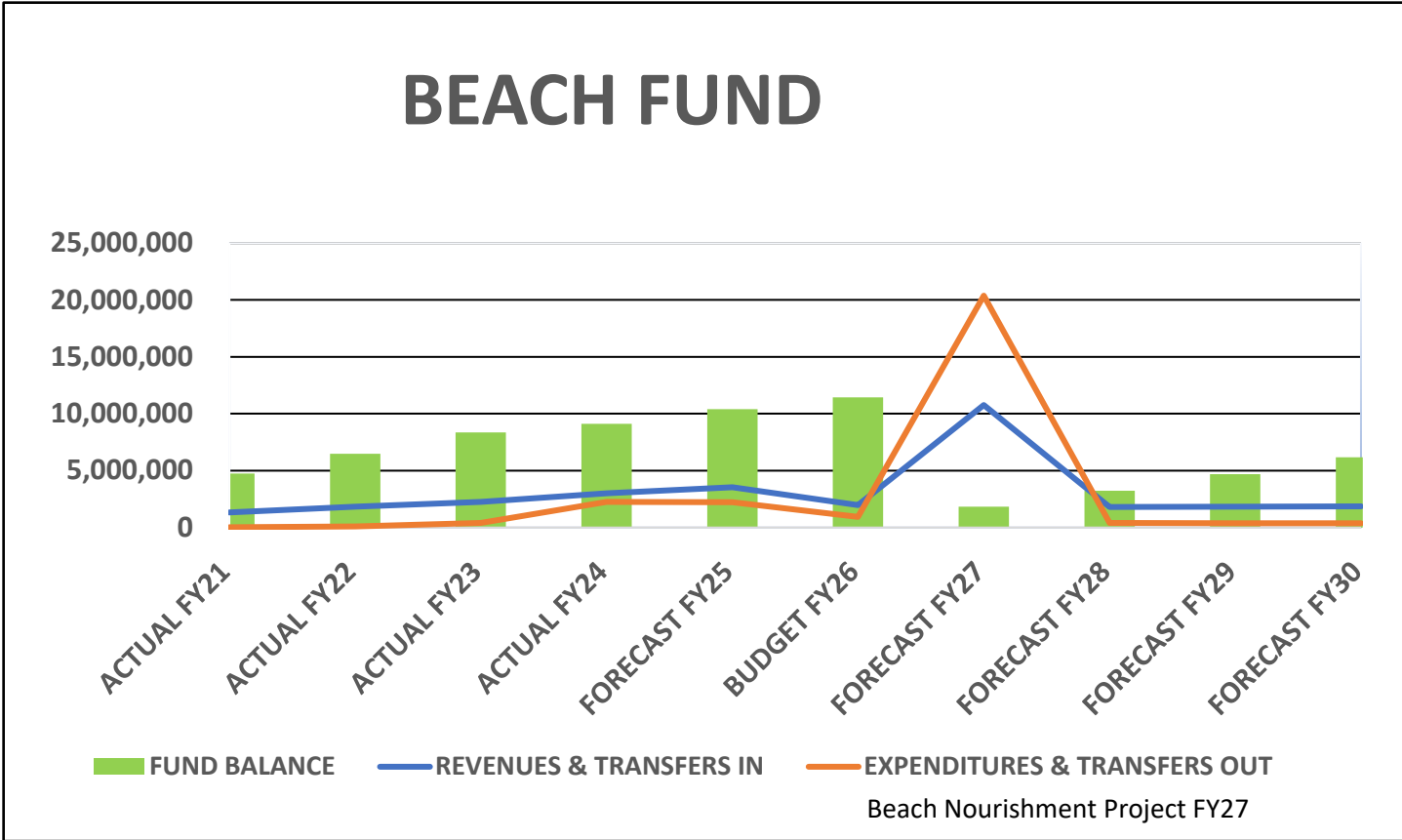
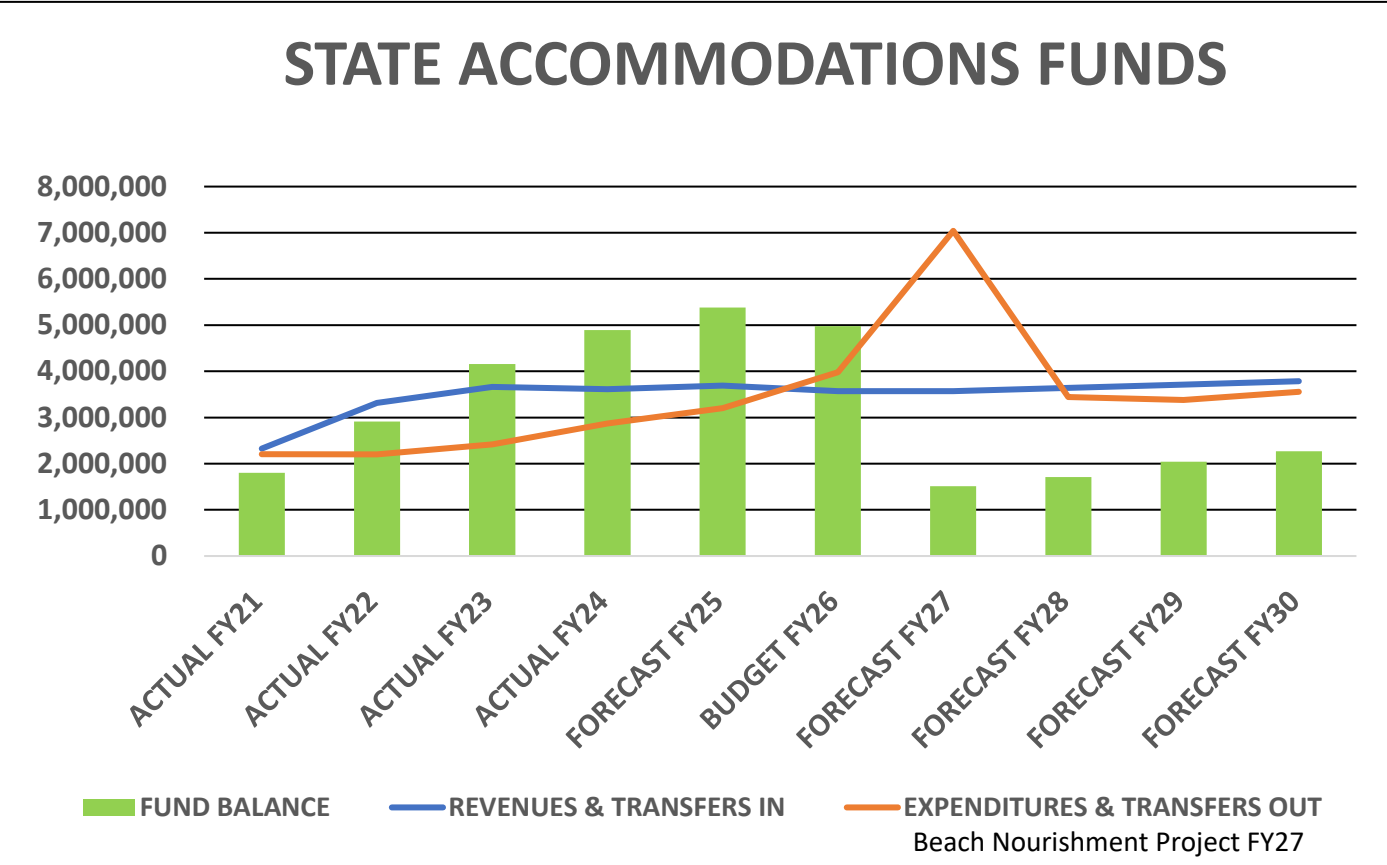
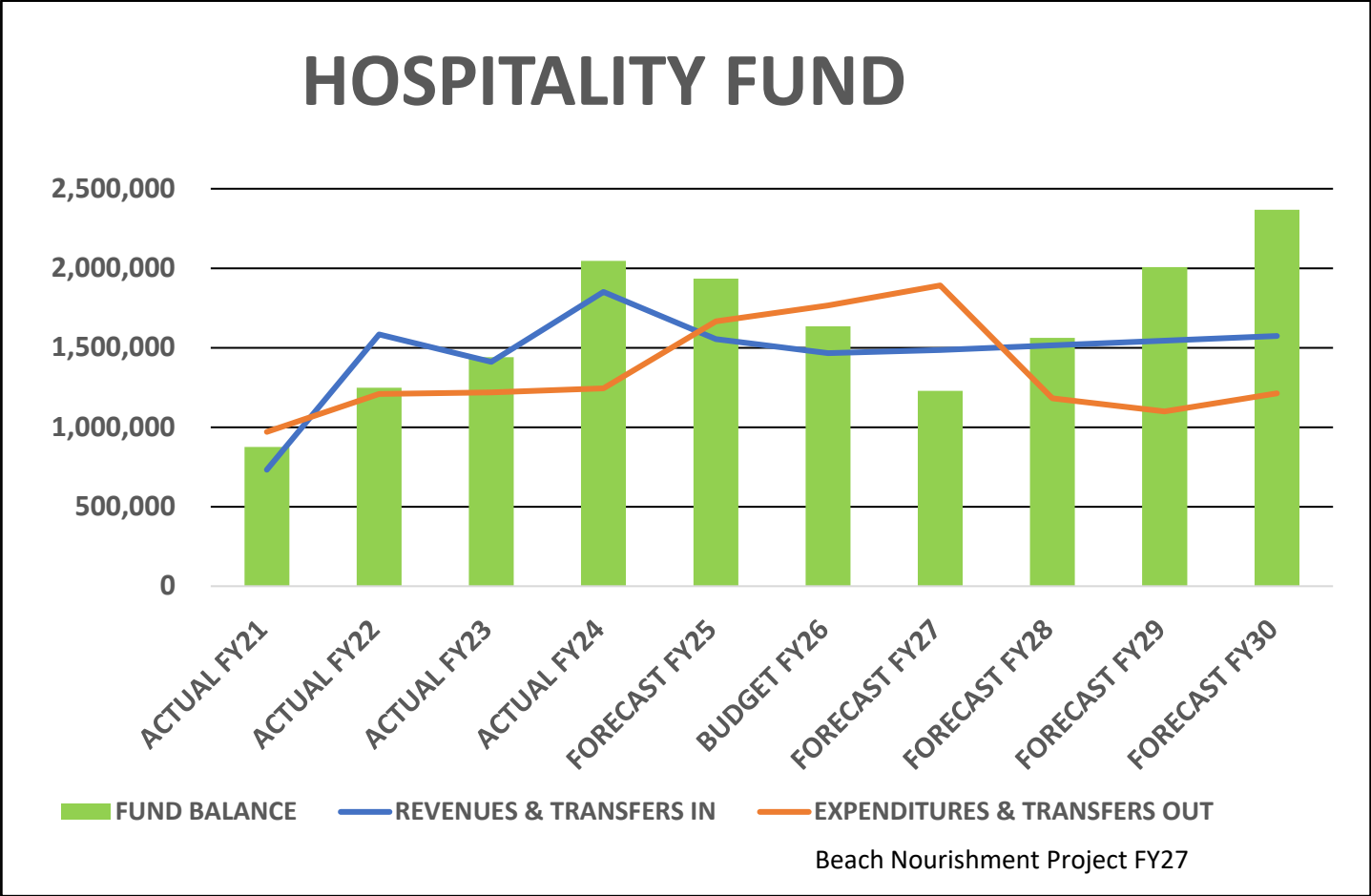
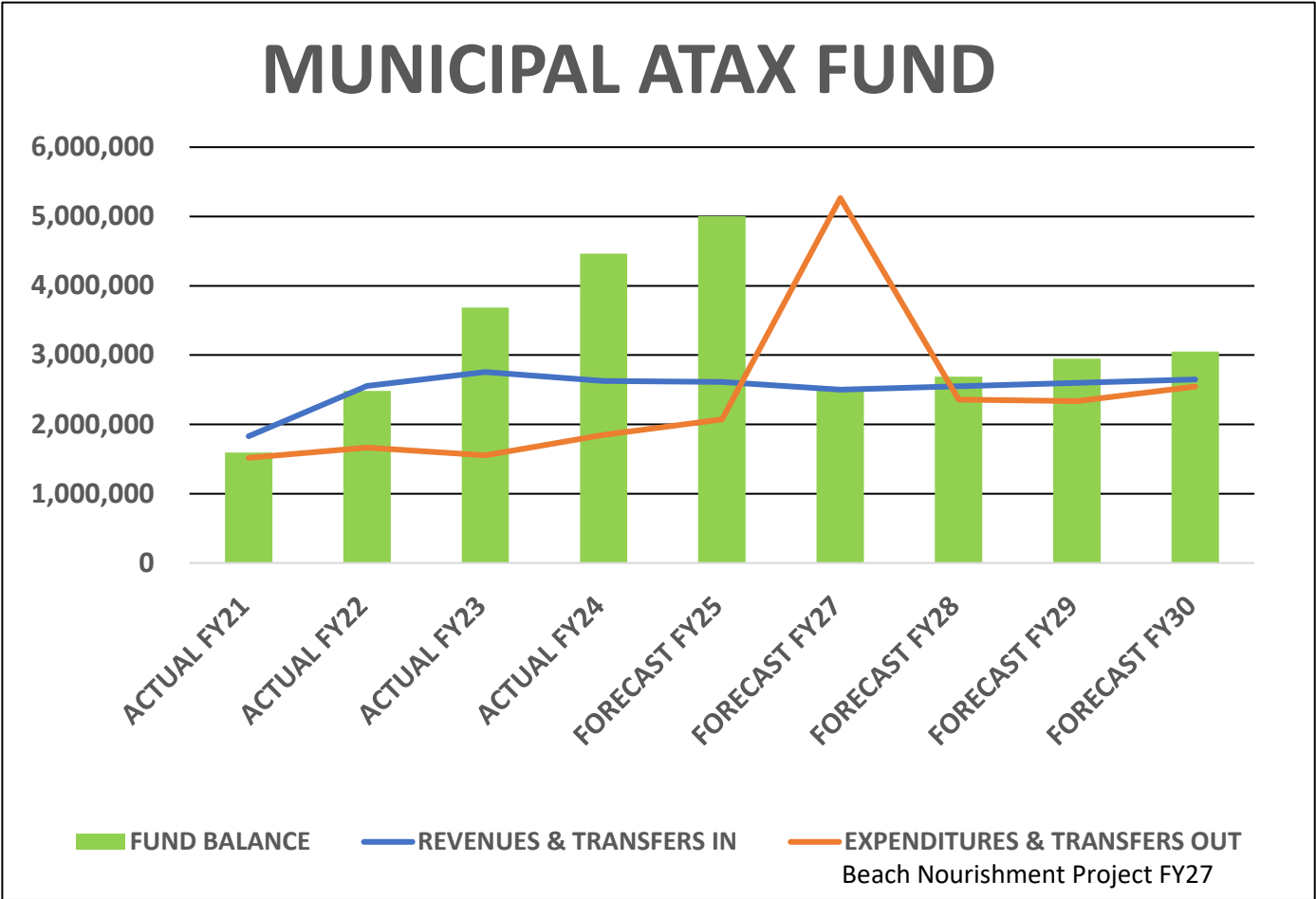


FY 2026 Expenditure (Uses) Summary - All Funds		
All Other	1,110,765	4%
Beach Maintenance	930,000	3%
Capital Outlay & Maintenance	3,053,543	10%
Debt Service	1,366,681	5%
Drainage	4,148,668	14%
Insurance - General Liability	879,361	3%
IT Equipment, Software & Services	601,900	2%
Marina Operations (No Capital)	2,350,572	8%
Professional & Contracted Services	1,059,000	4%
Tourism Promotion	1,056,082	4%
Utilities	486,850	2%
Vehicle Maintenance & Equipment	708,400	2%
Wages, Fringes & Temp Labor	12,389,901	41%
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	N	O	R	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 FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
3												
4												
5		GENERAL FUND REVENUES										
6	10-3100.4001	PROPERTY TAXES	4,346,339	4,336,509	4,558,462	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	1,213,304	1,136,117	1,210,605	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	918,823	940,724	955,297	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	12,106	15,000	12,148	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	2,076,730	1,984,822	2,249,568	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	1,206,863	996,370	1,106,863	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	898,762	850,000	882,816	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	733,157	611,273	838,190	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	1,604,259	1,447,849	1,505,883	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	18,967	12,000	15,912	15,000	3,000	15,000	15,000	15,000	15,000	Fees from Transportation fares.
17	10-3400.4075	COURT GENERATED REVENUES	393,609	300,000	425,000	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	26,833	-	7,607	-	-	-	-	-	-	IOP Water & Sewer share of Federal Lobbyist
20	10-3450.4115	STATE SHARED FUNDS	108,282	100,000	105,932	100,000	-	100,000	100,000	100,000	100,000	Aid to Subdivisions from State
21	10-3450.4117	STATE SHARED FUNDS-ALCOHOL	43,050	48,000	42,900	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	3,556	3,000	-	51,000	48,000	3,000	3,000	3,000	3,000	IOP Water & Sewer share of Federal Lobbyist (\$48K)
23	10-3500.4502	PARKING LOT REVENUES	641,598	700,000	609,480	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	80,916	20,000	19,775	5,000	(15,000)	5,000	5,000	5,000	5,000	Gov Deal sales of replacing vehicles
25	10-3500.4505	INTEREST INCOME	166,006	136,842	170,940	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	231,352	220,000	239,118	231,000	11,000	235,620	240,332	245,139	250,042	
27	10-3500.4507	REC. PROGRAM INCOME	95,699	90,000	96,740	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	30	7	7	(23)	7	7	7	7	
30	10-3500.4511	STATE ACC TAX ADMIN FEE	200,227	186,712	197,837	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	645,442	678,000	573,110	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	10,350	8,000	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	300	100	100	100	-	100	100	100	100	-
35	10-3500.4518	RESIDENTIAL PARKING GUEST BOOKS	120	-	-	-	-	-	-	-	-	-
36	10-3500.4525	TREE REPLACEMENT COLLECTIONS	50,900	6,000	6,250	6,000	-	6,000	6,000	6,000	6,000	-
37	10-3860.4530	SBITA FINANCING	147,122	-	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 TRANS	15,874,685	14,827,349	15,933,438	#####	1,662,463	16,577,952	16,771,945	16,956,169	17,155,394	
39		% Increase/(Decrease) from Prior Year	1%	-7%	7%	11%		1%	1%	1%	1%	

	A	B	N	O	R	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 FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
3												
4												
41		MAYOR & COUNCIL					-					
42	10-4010.5001	SALARIES & WAGES	17,000	17,000	16,375	17,000	-	17,000	17,000	17,000	17,000	
43	10-4010.5004	FICA EXPENSE	956	1,301	794	1,301	-	1,301	1,301	1,301	1,301	FICA rate is 7.65%
44	10-4010.5005	RETIREMENT EXPENSE	542	278	251	278	-	3,155	3,155	3,155	3,155	SCRS employer contribution rates are 18.56%
45	10-4010.5006	GROUP HEALTH INSURANCE	71,714	85,551	80,775	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.
46	10-4010.5007	WORKERS COMPENSATION	497	513	527	513	-	525	538	552	566	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
47	10-4020.5010	PRINT AND OFFICE SUPPLIES	998	1,500	1,393	1,500	-	1,500	1,500	1,500	1,500	
48	10-4020.5014	MEMBERSHIP AND DUES	50	500	1,500	500	-	500	500	500	500	
49	10-4020.5015	MEETINGS AND SEMINARS	17,786	17,000	17,000	17,000	-	17,000	17,000	17,000	17,000	MASC conferences and Statehouse meetings.
50	10-4020.5016	VEHICLE, FUEL & OIL	164	-	-	-	-	-	-	-	-	
51	10-4020.5021	TELEPHONE/CABLE	6,402	7,000	6,507	7,000	-	7,000	7,000	7,000	7,000	Increased for cell phones for Council
52	10-4020.5062	INSURANCE	201	3,100	231	236	(2,864)	240	245	250	255	Forecast 2% annual increase each year
53	10-4020.5079	MISC. & CONTINGENCY EXP	6,897	6,000	6,483	6,000	-	6,000	6,000	6,000	6,000	
54	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	427	5,500	5,935	5,500	-	5,500	5,500	5,500	5,500	Includes \$60 Thanksgiving gift card for employees
55		SUBTOTAL MAYOR & COUNCIL	123,633	145,243	137,772	142,878	(2,365)	150,505	154,154	157,949	161,895	
56		% Increase/(Decrease) from Prior Year	17%	17%	-5%	-2%		5%	2%	2%	2%	

	A	B	N	O	R	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 FY24	BUDGET FY25	FORECAST FY25	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	528,990	594,671	545,782	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 (Recommendation from Beach Preservation Ad Hov Committee and Community Enrichment Task Force.
60	10-4110.5002	OVERTIME WAGES	-	1,816	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	39,356	45,631	41,822	60,125	14,494	63,128	66,282	69,593	73,069	FICA rate is 7.65%
63	10-4110.5005	RETIREMENT EXPENSE	91,699	110,708	98,108	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	55,711	84,054	62,210	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	4,990	5,141	6,036	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	705,521	700,731	709,907	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	10,948	12,000	9,500	12,000	-	12,000	12,000	12,000	12,000	Increased for additional personnel in City Hall
68	10-4120.5011	DEBT SERVICE - INTEREST	150,386	129,029	141,736	109,884	(19,145)	85,460	61,829	37,940	33,489	matures 3/1/28. FY26+ includes VC3 SBITA interest (12K).
69	10-4120.5013	BANK SERVICE CHARGES	11,618	11,000	13,365	11,700	700	11,700	11,700	11,700	11,700	
70	10-4120.5014	MEMBERSHIP AND DUES	5,041	6,000	5,574	6,000	-	6,000	6,000	6,000	6,000	
71	10-4120.5015	MEETINGS AND SEMINARS	11,307	11,000	11,000	12,000	1,000	12,000	12,000	12,000	12,000	Includes SCCCMA, ICMA, MASC, BS&A, GFOA and SCBA conferences.
72	10-4120.5016	VEHICLE, FUEL & OIL	4,836	5,500	4,712	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	5,389	5,500	5,543	5,500	-	5,500	5,500	5,500	5,500	
74	10-4120.5021	TELEPHONE/CABLE	12,571	10,500	12,250	12,500	2,000	12,500	12,500	12,500	12,500	
75	10-4120.5022	WATER AND SEWER	1,637	1,900	1,900	1,900	-	1,900	1,900	1,900	1,900	
76	10-4120.5024	IT EQUIP, SOFTWARE & SVCS	248,911	380,500	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	-	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	18,948	29,000	26,069	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	246	500	800	500	-	500	500	500	500	
80	10-4120.5044	CLEANING/SANITARY SUPPLY	50	2,500	1,500	1,500	(1,000)	1,500	1,500	1,500	1,500	
81	10-4120.5049	MEDICAL AND LAB	491	700	550	550	(150)	550	550	550	550	
82	10-4120.5061	ADVERTISING	7,871	8,000	12,554	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	27,364	27,600	35,814	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	8,731	9,000	7,340	9,000	-	9,000	9,000	9,000	9,000	City Hall copiers and postage meter.
85	10-4120.5064	EMPLOYEE TRAINING	51,731	128,220	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	87,682	85,000	131,000	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	-	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	76,074	149,000	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 and Community Enrichment Task Force (\$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	12,766	-	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	44,717	49,000	47,086	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	50,658	-	-	-	-	-	-	-	-	GASB 96 VC3 Software Subscription SBITA
92	SUBTOTAL GENERAL GOVT		2,276,242	2,609,201	2,599,824	2,998,607	389,406	2,782,551	2,832,423	2,402,393	2,475,966	
93	% Increase/(Decrease) from Prior Year		-6%	15%	0%	15%		-7%	2%	-15%	3%	

	A	B	N	O	R	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 FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
94												
95	POLICE											
96	10-4410.5001	SALARIES & WAGES	1,757,362	1,922,343	1,843,779	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	166,349	172,198	161,791	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	144,035	160,232	153,426	173,175	12,943	181,518	190,268	199,448	209,077	FICA rate is 7.65%
100	10-4410.5005	RETIREMENT EXPENSE	384,086	428,661	409,723	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	265,179	313,210	305,204	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	105,093	105,798	107,418	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	13,383	15,000	13,131	15,000	-	14,000	14,000	14,000	14,000	
104	10-4420.5014	MEMBERSHIP AND DUES	1,813	2,000	1,199	2,000	-	2,000	2,000	2,000	2,000	
105	10-4420.5015	MEETINGS AND SEMINARS	3,459	3,000	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	107,419	105,500	102,642	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	60,327	60,000	58,348	60,000	-	60,000	60,000	60,000	60,000	Increased based on actual
108	10-4420.5020	ELECTRIC AND GAS	29,325	33,000	31,573	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	53,116	52,000	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 Responder Priority
110	10-4420.5022	WATER AND SEWER	5,965	6,500	6,500	6,500	-	6,500	6,500	6,500	6,500	
111	10-4420.5024	IT EQUIP, SOFTWARE & SVCS	54,814	67,900	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	16,832	14,000	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	19,931	40,000	30,000	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	6,147	7,000	7,000	7,000	-	8,500	8,500	8,500	8,500	Non-building expense, blowers, sign post digger
115	10-4420.5041	UNIFORMS	22,762	28,000	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	5,609	5,000	5,301	5,000	-	6,000	6,000	6,000	6,000	Building cleaning supplies
117	10-4420.5049	MEDICAL AND LAB	9,220	6,500	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	143,345	140,100	144,750	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	2,380	3,000	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	13,552	16,500	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	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	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	4,507	7,000	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	2,203	4,700	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		3,408,781	3,724,142	3,588,065	3,988,710	264,568	4,156,814	4,323,022	4,497,091	4,679,399	
126	% Increase/(Decrease) from Prior Year		3%	9%	-4%	7%		4%	4%	4%	4%	
127												

	A	B	N	O	R	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 FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
128	FIRE											
129	10-4510.5001	SALARIES & WAGES	2,274,113	2,643,257	2,524,004	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	10-4510.5002	OVERTIME WAGES	464,850	442,691	590,439	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	7,728	20,000	20,000	20,000	-	20,000	20,000	20,000	20,000	
132	10-4510.5004	FICA EXPENSE	205,082	237,605	239,785	243,787	6,182	255,170	267,019	279,438	292,453	FICA rate is 7.65%
133	10-4510.5005	RETIREMENT EXPENSE	564,762	658,538	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	383,896	490,032	457,265	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	125,083	149,303	147,881	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	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	5,676	6,500	6,000	6,000	(500)	6,000	6,000	6,000	6,000	
139	10-4520.5011	DEBT SERVICE - INTEREST	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	1,208	2,000	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	6,338	3,900	5,621	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	27,957	31,000	28,000	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	63,827	75,000	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	44,212	46,000	46,085	46,000	-	46,000	46,000	46,000	46,000	
145	10-4520.5021	TELEPHONE/CABLE	52,518	61,000	60,207	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	11,836	13,000	12,142	13,000	-	13,000	13,000	13,000	13,000	
147	10-4520.5024	IT EQUIP, SOFTWARE & SVCS	64,376	35,700	44,430	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 Proformance Management Software (\$1.8K) and misc provision (1k), GASB 96 Subscription Software (\$11K)
148	10-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	9,789	10,000	10,664	10,000	-	10,000	10,000	10,000	10,000	Provision for small (<\$5k) equipment as needed.
149	10-4520.5026	MAINT & SERVICE CONTRACTS	44,043	41,000	45,727	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	9,800	15,000	15,292	15,000	-	15,000	15,000	15,000	15,000	FY26 includes \$5k for radio battery replacements
151	10-4520.5041	UNIFORMS	42,548	44,000	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	12,448	10,000	11,408	13,000	3,000	13,000	13,000	13,000	13,000	Increased based on actual
153	10-4520.5049	MEDICAL AND LAB	66,692	60,500	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	182,435	207,600	203,653	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	533	2,500	1,500	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	20,015	26,500	28,837	26,500	-	26,500	26,500	26,500	26,500	Increased to allow for bringing in outside trainers
157	10-4520.5065	PROFESSIONAL SERVICES	29,621	32,000	32,000	39,400	7,400	39,400	39,400	39,400	39,400	Includes annual required testing for aerals 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	10,268	9,000	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	-	-	-	-	-	-	-	-	-	GASB 96 Software Subscription SBITA
161	SUBTOTAL FIRE		4,742,304	5,384,676	5,391,027	5,506,871	122,195	5,731,832	5,960,117	6,198,992	6,448,965	
162	% Increase/(Decrease) from Prior Year		9%	14%	0%	2%		4%	4%	4%	4%	
163												

	A	B	N	O	R	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 FY24	BUDGET FY25	FORECAST FY25	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	656,834	685,662	688,588	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	12,778	12,064	18,844	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	19,629	25,984	21,633	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	51,265	55,364	55,773	58,339	2,975	61,178	64,157	67,283	70,563	FICA rate is 7.65%
169	10-4610.5005	RETIREMENT EXPENSE	117,705	129,498	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	114,765	131,136	130,435	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	56,190	57,105	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	162	1,000	1,000	1,000	-	1,500	1,500	1,500	1,500	
173	10-4620.5014	MEMBERSHIP AND DUES	(34)	500	500	500	-	500	500	500	500	
174	10-4620.5015	MEETINGS AND SEMINARS	161	500	500	500	-	500	500	500	500	Attendance at stormwater managers meetings
175	10-4620.5016	VEHICLE, FUEL & OIL	85,577	95,000	87,534	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.
176	10-4620.5017	VEHICLE MAINTENANCE	219,456	135,000	184,415	167,000	32,000	167,000	167,000	167,000	167,000	Increased based on actual and includes new additions to the fleet including Skid steer, mini excavator, storm water truck, vactor trailer, and 2nd caterpillar debris operations for total of 20 units.
177	10-4620.5020	ELECTRIC AND GAS	75,905	72,000	78,304	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	13,270	14,000	16,718	14,000	-	14,000	14,000	14,000	14,000	
179	10-4620.5022	WATER AND SEWER	1,304	3,000	1,459	3,000	-	3,000	3,000	3,000	3,000	
180	10-4620.5024	IT EQUIP, SOFTWARE & SVCS	2,790	16,000	10,000	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	6,302	8,000	6,500	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	11,997	11,500	12,053	11,500	-	11,500	11,500	11,500	11,500	Includes monthly janitorial service and pest control.
183	10-4620.5027	MACHINE/EQUIPMENT REPAIR	171	4,000	4,000	4,000	-	4,000	4,000	4,000	4,000	
184	10-4620.5041	UNIFORMS	14,700	15,500	14,667	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	1,176	2,000	1,200	2,000	-	2,000	2,000	2,000	2,000	
186	10-4620.5049	MEDICAL AND LAB	3,164	4,000	3,980	4,000	-	4,000	4,000	4,000	4,000	Cintas First Aid
187	10-4620.5054	STREET SIGNS	1,763	2,000	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	51,620	58,900	52,979	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	11,934	1,000	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	-	300	300	500	200	500	500	500	500	
191	10-4620.5065	PROFESSIONAL SERVICES	3,365	3,000	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	227,377	248,000	233,807	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	1,463	1,000	1,406	1,500	500	1,500	1,500	1,500	1,500	Covers annual shred day service
194	10-4620.5079	MISC. & CONTINGENCY EXP	1,089	1,000	899	1,000	-	1,000	1,000	1,000	1,000	
195	10-4620.5089	GARBAGE CART PROCUREMENT	16,310	100,000	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		1,780,187	1,894,013	1,920,098	1,974,171	80,159	2,018,342	1,984,161	2,044,189	2,107,056	
197	% Increase/(Decrease) from Prior Year		3%	6%	1%	4%	-	2%	-2%	3%	3%	
198												

	A	B	N	O	R	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 FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
199	BUILDING											
200	10-4710.5001	SALARIES & WAGES	333,413	298,610	308,196	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	2,335	1,091	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	24,792	22,927	23,660	24,549	1,622	25,774	27,060	28,411	29,829	FICA rate is 7.65%
203	10-4710.5005	RETIREMENT EXPENSE	59,913	55,625	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	64,306	57,447	53,427	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	2,310	2,763	2,715	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	11,776	10,000	10,933	11,000	1,000	11,000	11,000	11,000	11,000	
207	10-4720.5014	MEMBERSHIP AND DUES	616	1,000	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	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	3,313	3,600	2,833	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	571	1,000	1,800	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	6,517	5,100	5,543	6,000	900	6,000	6,000	6,000	6,000	
212	10-4720.5021	TELEPHONE/CABLE	3,696	5,500	4,018	5,000	(500)	5,000	5,000	5,000	5,000	
213	10-4720.5022	WATER AND SEWER	1,553	1,600	1,600	1,600	-	1,600	1,600	1,600	1,600	
214	10-4720.5024	IT EQUIP, SOFTWARE & SVCS	19,245	35,000	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	-	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	8,680	7,500	8,215	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	
218	10-4720.5041	UNIFORMS	989	500	500	500	-	500	500	500	500	
219	10-4720.5044	CLEANING/SANITARY SUPPLY	-	500	250	500	-	500	500	500	500	
220	10-4720.5049	MEDICAL AND LAB	140	100	131	250	150	200	200	200	200	
221	10-4720.5062	INSURANCE	13,361	17,300	16,733	17,067	(233)	17,409	17,757	18,112	18,474	Forecast 2% annual increase each year
222	10-4720.5063	RENT AND LEASES	155	1,500	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	2,548	2,000	2,000	2,500	500	2,500	2,500	2,500	2,500	
224	10-4720.5065	PROFESSIONAL SERVICES	10,953	10,300	9,545	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	-	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	1,444	500	500	500	-	500	500	500	500	
227	10-4720.5085	CAPITAL OUTLAY	-	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		574,839	591,963	550,814	581,208	(10,755)	604,277	628,373	653,635	680,122	
229	% Increase/(Decrease) from Prior Year		-9%	3%	-7%	-2%		4%	4%	4%	4%	

	A	B	N	O	R	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 FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
231	RECREATION											
232	10-4810.5001	SALARIES & WAGES	405,685	420,674	414,849	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	1,633	10,087	1,651	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	227,245	244,000	252,435	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	48,012	51,619	51,174	54,989	3,370	56,709	58,515	60,411	62,402	FICA rate is 7.65%
236	10-4810.5005	RETIREMENT EXPENSE	71,890	81,274	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	66,701	74,801	74,255	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	20,210	19,051	20,062	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	11,954	13,000	10,540	13,000	-	13,000	13,000	13,000	13,000	Printing supplies and copier
241	10-4820.5014	MEMBERSHIP AND DUES	1,581	1,600	1,776	1,600	-	1,600	1,600	1,600	1,600	
242	10-4820.5015	MEETINGS AND SEMINARS	1,996	3,000	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	3,983	5,300	4,327	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	2,672	2,000	1,500	2,000	-	2,000	2,000	2,000	2,000	
245	10-4820.5020	ELECTRIC AND GAS	35,135	35,000	35,000	36,000	1,000	36,000	36,000	36,000	36,000	Increased based on actual
246	10-4820.5021	TELEPHONE/CABLE	10,393	11,000	10,575	11,000	-	11,000	11,000	11,000	11,000	
247	10-4820.5022	WATER AND SEWER	4,532	5,000	4,848	5,000	-	5,000	5,000	5,000	5,000	
248	10-4820.5024	IT EQUIP, SOFTWARE & SVCS	3,496	27,000	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	2,731	2,000	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	43,422	46,000	46,000	46,000	-	46,000	46,000	46,000	46,000	
251	10-4820.5027	MACHINE/EQUIPMENT REPAIR	2,465	2,500	2,500	2,500	-	2,500	2,500	2,500	2,500	
252	10-4820.5041	UNIFORMS	2,581	1,950	1,950	1,950	-	1,950	1,950	1,950	1,950	
253	10-4820.5044	CLEANING/SANITARY SUPPLY	8,000	8,000	8,000	8,000	-	8,000	8,000	8,000	8,000	
254	10-4820.5049	MEDICAL AND LAB	608	1,000	500	1,000	-	1,000	1,000	1,000	1,000	First Aid supplies
255	10-4820.5062	INSURANCE	69,596	75,400	79,919	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	1,447	2,500	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	2,436	2,500	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	Added budget to address temporary staffing needs
260	10-4820.5079	MISC. & CONTINGENCY EXP	2,651	3,500	3,500	3,500	-	3,500	3,500	3,500	3,500	
261	10-4820.5085	CAPITAL OUTLAY	108,004	-	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	663	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000	Increased to include additional toddlers programming
263	10-4830.5091	PROGRAMS	5,019	5,000	5,856	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	19,037	24,500	22,858	24,500	-	24,500	24,500	24,500	24,500	Includes Doggie Day, Halloween, Ghostly Tide Tales
265	10-4830.5093	SUMMER CAMPS	12,688	15,500	15,500	15,500	-	14,500	14,500	14,500	14,500	
266	10-4830.5095	THEME ACTIVITIES	3,456	14,000	9,500	6,000	(8,000)	6,000	6,000	6,000	6,000	Includes Farmers Market and community offerings.
268	10-4830.5097	ADULT SPORTS	11,010	15,000	12,786	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	27,837	37,000	33,202	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	3,806	4,500	4,500	4,500	-	4,500	4,500	4,500	4,500	Keenagers programming
271	SUBTOTAL RECREATION		1,244,692	1,268,376	1,261,073	1,337,789	69,413	1,367,050	1,402,867	1,440,379	1,479,666	
272	% Increase/(Decrease) from Prior Year		18%	2%	-1%	5%		2%	3%	3%	3%	
273												

	A	B	N	O	R	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			ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
274	COURT											
275	10-4910.5001	SALARIES & WAGES	81,913	85,475	85,587	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%.
276	10-4910.5002	OVERTIME WAGES	3,286	1,950	1,950	2,119	169	2,172	2,226	2,282	2,339	Forecast increase is 2.5% per year
277	10-4910.5003	PART-TIME WAGES	20,065	28,800	27,224	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.
278	10-4910.5004	FICA EXPENSE	8,057	8,891	8,779	9,984	1,093	9,375	9,748	10,139	10,550	FICA rate is 7.65%
279	10-4910.5005	RETIREMENT EXPENSE	17,655	21,571	21,571	24,222	2,651	22,745	23,650	24,599	25,596	SCRS employer contribution rates are 18.56%
280	10-4910.5006	GROUP HEALTH INSURANCE	11,915	27,754	39,270	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.
281	10-4910.5007	WORKERS COMPENSATION	291	325	325	365	40	374	384	393	403	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
282	10-4920.5010	PRINT AND OFFICE SUPPLIES	2,587	1,500	1,081	1,500	-	1,500	1,500	1,500	1,500	Postage and other office supplies
283	10-4920.5014	MEMBERSHIP AND DUES	(34)	50	50	50	-	50	50	50	50	Includes membership to MASC
284	10-4920.5015	MEETINGS AND SEMINARS	406	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000	Includes conferences to SCJA and MASC
285	10-4920.5021	TELEPHONE/CABLE	3,248	4,000	3,421	4,000	-	4,000	4,000	4,000	4,000	Phone and internet service
286	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.
287	10-4920.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	500	500	500	-	500	500	500	500	Provision for small (<\$5k) equipment as needed
288	10-4920.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	
290	10-4920.5062	INSURANCE	1,257	1,500	1,448	1,500	-	1,530	1,561	1,592	1,624	General Liability SCMIRF
291	10-4920.5064	EMPLOYEE TRAINING	1,171	-	-	-	-	-	-	-	-	
292	10-4920.5065	PROFESSIONAL SERVICES	247,066	200,000	250,000	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.
293	10-4920.5079	MISC. & CONTINGENCY EXP	655	850	850	850	-	850	850	850	850	Includes jury duty payments
294	SUBTOTAL COURT		399,598	386,168	445,057	495,722	109,555	487,954	495,859	504,140	512,814	
295	% Increase/(Decrease) from Prior Year		2%	-3%	15%	28%		-2%	2%	2%	2%	
296												
297	BEACH SERVICE OFFICERS (BSOs)											
298	10-5710.5002	OVERTIME WAGES	3,834	1,500	4,658	2,500	1,000	2,500	2,500	2,500	2,500	
299	10-5710.5003	PART-TIME WAGES	90,764	29,480	41,984	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.
300	10-5710.5004	FICA EXPENSE	7,237	2,370	3,568	3,986	1,616	3,986	3,986	3,986	3,986	FICA rate is 7.65%
302	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.
303	10-5710.5007	WORKERS COMPENSATION	3,337	2,343	2,379	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.
304	SUBTOTAL BEACH SERVICE OFFICERS		105,172	35,693	52,589	60,027	24,334	60,125	60,226	60,330	60,436	
305	% Increase/(Decrease) from Prior Year		10%	-66%	47%	68%		0%	0%	0%	0%	
306												
307												
308												
309												
310	TOTAL GENERAL FUND EXPENDITURES		14,655,449	16,039,474	15,946,319	#####	1,046,509	17,359,450	17,841,203	17,959,097	18,606,319	
311	% Increase/(Decrease) from Prior Year		4%	9%	-1%	7%		2%	3%	1%	4%	
312												
313	NET INCOME BEFORE TRANSFERS		1,219,236	(1,212,126)	(12,881)	(596,172)	615,953	(781,498)	(1,069,258)	(1,002,929)	(1,450,924)	
314												
316	10-3900.4901	OPERATING TRANSFERS IN	1,488,628	2,451,740	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 (\$776.9k), Victims Advocate (\$3k), Police summer OT (\$20k), 8 Firefighters and 50% of Fire Inspector (\$889.5k), 3 Paramedics (\$339.4k), 50% of Public Wks fuel (\$45k) & temps (\$124k), Front Beach restroom attendant (\$30.4k) and Public Relations/Media Coordinator (\$42.1k from CVB 30% Funds) 2 CDL Drivers (\$176.2K) , 1 Code Enforcement Officer (\$80k) and STR Coordinator (\$79.2k)
317	10-3900.5901	OPERATING TRANSFERS OUT	(2,448,944)	(1,239,614)	(1,239,614)	#####	(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)
318	NET TRANSFERS IN/(OUT)		(960,315)	1,212,126	1,212,126	596,172	(615,954)	781,498	1,069,258	1,002,929	1,450,924	
320	NET INCOME AFTER TRANSFERS		258,921	0	1,199,245	(0)	(1)	0	(0)	0	(0)	
322	ENDING FUND BALANCE		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	N	O	R	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
		ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES	
2	GL Number	Description										
3												
4												
5		CAPITAL PROJECTS FUND REVENUES				-						
6	20-3450.4029	DONATIONS OF EQUIPMENT	-	-	-	-	-	-	-	-		
7	20-3450.4106	INTERGOVERNMENT TRANSFERS	-	-	-	-	-	-	-	-		
8	20-3450.4111	GRANT INCOME	141,064	2,024,300	1,795,600	3,330,000	1,305,700	-	-	-	-	FY26 incls 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	725,794	635,913	643,512	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 TRANS	866,858	2,660,213	2,439,112	3,780,290	1,120,076	2,740,289	1,740,289	240,289	240,289	
15		% Increase/(Decrease) from Prior Year	84%	207%	-8%	42%		-28%	-36%	-86%		
16												
17		GENERAL GOVERNMENT										
18	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	
19	20-4140.5024	IT EQUIP, SOFTWARE & SVCS	438	42,000	11,700	-	(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	-	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. FY26 essential 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	69,696	408,533	262,677	150,000	(258,533)	-	20,000	50,000	90,000	FY26 incls FEMA flood mitigation proj for island residence (\$100K) is the final half of the project. (The entire project will be offset with grants). Add Office Space to upstairs conference room (\$50K). Forecast periods = 100% of Gen Govt capital needs per the 10-yr plan.
24		SUBTOTAL GENERAL GOVT	167,679	467,005	290,849	281,000	(186,005)	16,472	36,472	66,472	106,472	
25		% Increase/(Decrease) from Prior Year	456%	179%	-38%	-40%		-94%	121%	82%	60%	
26												
27		POLICE										
28	20-4440.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	
29	20-4440.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	Replace/reconfigure Police Dept servers per VC3 recommendation
30	20-4440.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	
31	20-4440.5026	MAINT & SERVICE CONTRACTS	14,389	62,500	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	62,864	86,250	86,250	64,000	(22,250)	172,500	258,500	131,500	161,000	FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.
35		SUBTOTAL POLICE	77,253	148,750	148,750	156,500	7,750	297,500	383,500	296,500	286,000	
36		% Increase/(Decrease) from Prior Year	-51%	93%		5%		90%	29%	-23%	-4%	
37												
38		FIRE										
39	20-4540.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	
40	20-4540.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	
41	20-4540.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	
42	20-4540.5025	NON-CAPITAL TOOLS & EQUIPMENT	(151)	-	-	-	-	-	13,000	-	-	Body Armor for Firefighters as needed, useful life of 5 years.
43	20-4540.5026	MAINT & SERVICE CONTRACTS	42,616	222,160	222,160	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	143,086	56,250	56,250	20,000	(36,250)	1,517,000	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	185,551	278,410	278,410	178,160	(100,250)	1,773,321	1,210,321	343,821	474,321	
49		% Increase/(Decrease) from Prior Year	-16%	50%	0%	-36%		895%	-32%	-72%	38%	
50												
51		PUBLIC WORKS										
52	20-4640.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	

	A	B	N	O	R	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 FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
53	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	
54	20-4640.5026	MAINT & SERVICE CONTRACTS	13,929	17,040	14,189	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	-	-	-	-	-	-	-	-	
56	20-4640.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	
57	20-4640.5084	CIP PHASE 4 DRAINAGE	1,651,771	250,000	333,878	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	-	70,000	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.
59	20-4640.5086	DRAINAGE	61,810	1,030,000	750,000	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	1,733,202	1,367,040	1,168,067	3,573,707	2,206,667	387,581	182,581	349,081	424,081	
61		% Increase/(Decrease) from Prior Year	83%	-21%	-15%	161%		-89%	-53%	91%	21%	
62												
63		BUILDING										
64	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	
65	20-4740.5026	MAINT & SERVICE CONTRACTS	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 essential 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	2,618	14,472	14,472	125,000	110,528	52,472	14,472	14,472	14,472	
68		% Increase/(Decrease) from Prior Year	37%	453%		764%		-58%	-72%			
69												
70		RECREATION										
71	20-4840.5024	IT EQUP, SOFTWARE & SVCS	-	48,500	17,483	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	27,719	116,019	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	94,236	171,333	546,999	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	121,954	343,352	688,001	133,519	(209,833)	165,025	183,025	144,275	105,525	
76		% Increase/(Decrease) from Prior Year	-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	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	-	-	-	-	-	-	FY25 forecast includes Marina new public dock
83		SUBTOTAL MARINA PUBLIC DOCK	-	-	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!						
85												
86		TOTAL CAPITAL PROJECTS FUND EXPENDITURES	2,288,258	2,619,030	3,978,550	4,508,586	1,889,556	2,753,071	2,071,071	1,275,321	1,471,571	
87		% Increase/(Decrease) from Prior Year	47%	14%	52%	72%		-39%	-25%	-38%	15%	
88												
89		NET INCOME BEFORE TRANSFERS	(1,421,400)	41,183	(1,539,438)	(728,296)	(769,479)	(12,782)	(330,782)	(1,035,032)	(1,231,282)	
90												
91		TRANSFERS										
92	20-3900.4901	OPERATING TRANSFERS IN	2,116,341	1,239,614	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)	2,116,341	1,239,614	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	694,941	1,280,797	(299,824)	1,341,591	60,794	(1,891,893)	568,126	483,930	192,755	
97												
98		ENDING FUND BALANCE	13,635,539	14,916,336	13,335,714	14,677,305		12,785,412	13,353,539	13,837,469	14,030,225	

	A	B	N	O	R	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
			ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
2	GL Number	Description										
3												
4												
5	MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES										MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES	
6	30-3450.4105	ACCOM. FEE REVENUE	1,667,828	1,614,390	1,666,404	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	670,238	662,438	701,920	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	165,086	143,762	178,968	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	113,276	35,000	65,500	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)		2,623,641	2,455,590	2,612,792	2,563,556	107,966	2,502,199	2,549,546	2,597,841	2,647,101	
13	% Increase/(Decrease) from Prior Year		-5%	-6%	6%	4%	-	-2%	2%	2%	2%	
14												
15	GENERAL GOVERNMENT											
16	30-4120.5009	DEBT SERVICE - PRINCIPAL	39,335	-	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	11,165	-	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	407	400	400	400	-	400	400	400	400	Lights for City's Welcome Sign
20	30-4120.5024	IT EQUIP, SOFTWARE & SVCS	225	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	34,048	76,000	88,055	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	12,459	10,000	19,398	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	31,714	32,000	43,467	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	-	(83,333)	-	-	-	-	City Hall
28	SUBTOTAL GENERAL GOVT		258,347	251,733	265,951	205,613	(46,120)	165,224	169,015	89,400	89,400	
29	% Increase/(Decrease) from Prior Year		83%	-3%	6%	-18%	-	-20%	2%	-47%		
31	POLICE											
32	30-4420.5021	TELEPHONE/CABLE	13,015	9,000	14,282	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	13,486	14,000	12,760	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	17,388	60,000	42,896	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	115,067	55,000	55,000	104,000	49,000	69,000	103,400	52,600	64,400	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		158,956	138,000	124,937	173,000	35,000	138,000	172,400	121,600	133,400	
40	% Increase/(Decrease) from Prior Year		89%	-13%	-9%	25%	-	-20%	25%	-29%	10%	
41												
42	FIRE											
43	30-4520.5009	DEBT SERVICE - PRINCIPAL	82,752	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	11,205	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	-	-	-	-	-	-	-	-	-	
46	30-4520.5026	MAINT & SERVICE CONTRACTS	525	-	-	-	-	-	-	-	-	
47	30-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	
48	30-4520.5085	CAPITAL OUTLAY	172,284	183,000	83,000	130,000	(53,000)	606,800	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		266,766	276,957	176,957	223,957	(53,000)	700,757	470,357	316,202	368,402	
50	% Increase/(Decrease) from Prior Year		45%	4%	-36%	-19%	-	213%	-33%	-33%	17%	
51												
52	PUBLIC WORKS											
53	30-4620.5026	MAINT & SERVICE CONTRACTS	13,226	44,000	34,000	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	2,805	1,500	1,500	1,500	-	1,500	1,500	1,500	1,500	
55	30-4620.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	
56	30-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	

	A	B	N	O	R	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
			ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
2	GL Number	Description										
57	30-4620.5067	CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-	
58	30-4620.5079	MISC. & CONTINGENCY EXP	-	-	-	-	-	-	-	-	-	
59	30-4620.5084	CONSTRUCTION IN PROGRESS	18,560	-	-	-	-	-	-	-	-	Drainage Phase 4
60	30-4620.5085	CAPITAL OUTLAY	-	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	870	195,804	195,804	198,668	2,864	448,668	448,668	448,668	448,668	Includes annual ditch maintenance (\$196-199k per year)
62	SUBTOTAL PUBLIC WORKS		35,461	351,304	341,304	398,668	47,364	599,068	517,068	583,668	613,668	
63	% Increase/(Decrease) from Prior Year		-85%	891%	-3%	13%		50%	-14%	13%	5%	
64												
65	RECREATION											
66	30-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	9,000	8,837	-	(9,000)	-	-	-	-	
67	30-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	
68	30-4820.5085	CAPITAL OUTLAY	102,573	164,333	40,000	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		102,573	173,333	48,837	73,000	(100,333)	27,800	35,000	19,500	4,000	
70	% Increase/(Decrease) from Prior Year		105%	69%	-45%	-159%		-128%	26%	-44%	-79%	
71												
72	FRONT BEACH											
73	30-5620.5009	DEBT SERVICE - PRINCIPAL	14,691	-	-	-	-	-	-	-	-	-
74	30-5620.5010	PRINT AND OFFICE SUPPLIES	11,286	-	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	49,216	-	-	-	-	-	-	-	-	Municipal PCI parking management outsourced
77	30-5620.5020	ELECTRIC AND GAS	42,445	42,000	42,803	42,000	-	42,000	42,000	42,000	42,000	Landscape lighting in Front Beach area
78	30-5620.5021	TELEPHONE/CABLE	1,445	2,000	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	2,579	3,500	3,444	3,500	-	3,500	3,500	3,500	3,500	Irrigation
80	30-5620.5024	IT EQUIP, SOFTWARE & SVCS	17,363	8,000	22,384	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 JCLong & 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	4,842	3,000	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	10,910	28,500	19,082	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	11,815	-	2,878	-	-	-	-	-	-	18 Kiosks repair and maintenance managed and maintained by PCI.
84	30-5620.5041	UNIFORMS	97	2,000	1,000	2,000	-	2,000	2,000	2,000	2,000	BSO uniforms
85	30-5620.5054	STREET SIGNS	2,077	2,000	2,278	2,000	-	2,000	2,000	2,000	2,000	Replace Front Beach parking signs as needed.
86	30-5620.5062	INSURANCE	1,236	1,800	1,914	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	4,155	-	1,592	-	-	-	-	-	-	Municipal PCI parking management outsourced
88	30-5620.5067	CONTRACTED SERVICES	17,800	18,000	18,000	18,000	-	18,000	18,000	18,000	18,000	Beach recycling collection per contract
89	30-5620.5079	MISC. & CONTINGENCY EXP	617	1,000	1,000	1,000	-	7,500	7,500	7,500	7,500	Provision for unanticipated costs.
90	30-5620.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	T2 System SBITA as defined in GASB 96. FY24 forecast based on Veris Maturity Analysis Schedule
91	SUBTOTAL FRONT BEACH		195,038	111,800	123,938	129,700	17,900	136,240	136,281	136,322	136,365	
92	% Increase/(Decrease) from Prior Year		-28%	-43%	11%	16%		5%	0%	0%	0%	
93												
94	TOTAL MUNI ATAX FUND EXPENDITURES		1,017,142	1,303,127	1,081,925	1,203,938	(99,189)	1,767,089	1,500,121	1,266,692	1,345,235	
95	% Increase/(Decrease) from Prior Year		5%	6%	-17%	-8%		47%	-15%	-16%	6%	
96												
97	NET INCOME BEFORE TRANSFERS		1,606,499	1,152,463	1,530,867	1,359,617	207,155	735,110	1,049,425	1,331,148	1,301,866	
98												
99	TRANSFERS											
100	30-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	
101	30-3900.5901	OPERATING TRANSFERS OUT	(829,433)	(1,114,195)	(989,195)	(1,104,821)	9,374	(3,498,375)	(858,602)	(1,067,966)	(1,201,463)	Includes transfers to General Fund for 3 firefighters (\$321.1k), 3 police officers (\$321.2k) and 50% of Pub Works fuel (\$45k) & temp labor (\$124k) and 1 CDL Driver (\$92.2k). FY26 incls transfers to Marina fund of \$50k for Marina green space, \$75K for Marina Maint and \$75k resurface City's portion of reconfigure parking lot. In FY27, \$225k for 50% of bulkhead recoating if necessary and \$2.5M Transfer to Beach Preservation.
102	NET TRANSFERS IN/(OUT)		(829,433)	(1,114,195)	(989,195)	(1,104,821)	9,374	(3,498,375)	(858,602)	(1,067,966)	(1,201,463)	
103												
104	NET INCOME AFTER TRANSFERS		777,066	38,268	541,672	254,796	216,528	(2,763,265)	190,823	263,182	100,403	
105												
106	ENDING FUND BALANCE		4,462,138	4,500,406	5,003,810	5,258,606		2,495,341	2,686,164	2,949,347	3,049,750	

	A	B	N	O	R	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
			ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
2	GL Number	Description										
3												
4												
5		HOSPITALITY TAX FUND REVENUES					-					
6	35-3450.4108	HOSPITALITY TAX	1,504,549	1,310,168	1,478,799	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	87,478	85,784	75,955	60,764	(25,020)	53,243	53,243	53,243	53,243	FY26 interest income based on 3% annual rate of LGIP investment balance.
9	35-3860.5805	MUNICIPAL LEASE PROCEEDS	-	-	-	-	-	-	-	-	-	
10		TOTAL REVENUES (NO TRANSFERS)	1,592,028	1,395,952	1,554,754	1,465,623	69,671	1,486,199	1,514,858	1,544,091	1,573,908	
11		% Increase/(Decrease) from Prior Year	13%	-12%	11%	5%		1%	2%	2%	2%	
12												
13		GENERAL GOVERNMENT										
14	35-4120.5009	DEBT SERVICE - PRINCIPAL	150,000	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	8,911	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	158,911	165,091	165,091	168,102	3,011	-	-	-	-	
17		% Increase/(Decrease) from Prior Year	2%	4%		2%		-100%	#DIV/0!			
18							-					
19		POLICE					-					
20	35-4420.5009	DEBT SERVICE - PRINCIPAL	38,447	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	11,399	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	1,640	15,000	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	1,021	2,000	1,200	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	67,090	88,500	88,500	67,000	(21,500)	34,500	51,700	26,300	32,200	FY26 Patrol Pickup Truck (\$67k). Forecast periods = 10% of the annual Police Dept capital needs per the 10-yr plan.
26		SUBTOTAL POLICE	119,597	155,346	154,546	133,846	(21,500)	101,353	118,553	93,152	99,053	
27		% Increase/(Decrease) from Prior Year	13%	30%	-1%	-14%		-24%	17%	-21%	6%	
28												
29		FIRE										
30	35-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	42,015	71,500	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	178,064	126,000	66,000	126,000	-	303,400	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	220,078	197,500	137,500	188,100	(9,400)	365,500	250,300	79,600	105,700	
33		% Increase/(Decrease) from Prior Year	39%	-10%	-30%	-5%		94%	-32%	-68%	33%	
34												
35		PUBLIC WORKS										
36	35-4620.5026	MAINT & SERVICE CONTRACTS	163,789	233,800	193,380	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. Incl's right-of-way maintenance 21st-41st. FY26 includes (\$40K) for Rec Dept landscaping assistance.
37	35-4620.5067	CONTRACTED SERVICES	163,243	92,000	362,590	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	73,046	38,000	38,000	174,667	136,667	50,700	9,700	43,000	58,000	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	400,078	363,800	593,970	586,867	223,067	423,300	382,300	415,600	430,600	
41		% Increase/(Decrease) from Prior Year	11%	-9%	63%	61%		-28%	-10%	9%	4%	
42												
43		BUILDING										
44	35-4720.5010	PRINT AND OFFICE SUPPLIES	87	-	-	-	-	-	-	-	-	
45	35-4720.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	
46		SUBTOTAL BUILDING	87	-	-	-	-	-	-	-	-	
47		% Increase/(Decrease) from Prior Year	-74%	-100%								
48												
49		RECREATION										
50	35-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	
51	35-4820.5085	CAPITAL OUTLAY	10,000	37,500	37,500	42,000	4,500	13,900	17,500	9,750	2,000	FY26 incl's 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	43,818	47,500	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	53,818	85,000	85,000	89,500	4,500	59,400	63,000	55,250	47,500	
54		% Increase/(Decrease) from Prior Year	-62%	58%		5%		-34%	6%	-12%	-14%	
55												

	A	B	N	O	R	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
			ACTUAL	BUDGET	FORECAST	BUDGET	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	NOTES
2	GL Number	Description	FY24	FY25	FY25	FY26		FY27	FY28	FY29	FY30	
3												
56	FRONT BEACH AND PARKING MANAGEMENT											
57	35-5620.5026	MAINT & SERVICE CONTRACTS	-	10,000	1,000	-	(10,000)	-	-	-	-	Maintenance and repairs to parking lot as needed.
58	35-5620.5085	CAPITAL OUTLAY	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		14,050	10,000	1,000	-	(10,000)	10,000	-	-	20,000	
60	% Increase/(Decrease) from Prior Year		-50%	-29%			0					
61												
62	TOTAL HOSPITALITY TAX FUND EXPENDITURES		966,620	976,737	1,137,108	1,166,415	189,678	959,553	814,153	643,602	702,853	
63	% Increase/(Decrease) from Prior Year		1%	1%	16%	19%		-18%	-15%	-21%	9%	
64												
65	NET INCOME BEFORE TRANSFERS		625,407	419,215	417,647	299,208	(120,007)	526,646	700,705	900,489	871,055	
66												
67	TRANSFERS											
68	35-3900.4901	OPERATING TRANSFERS IN	258,921	-	-	-	-	-	-	-	-	Includes transfers to General Fund for 2 police officers including livability officer (\$243.2k), 2 firefighter and 50% of Fire Inspector (\$274.2k), 1 CDL Driver (\$82.8K). \$500k Transfer to Beach Preservation in FY27.
69	35-3900.5901	OPERATING TRANSFERS OUT	(277,728)	(528,642)	(528,642)	(600,321)	(71,679)	(932,231)	(367,397)	(455,572)	(510,240)	
70	NET TRANSFERS IN/(OUT)		(18,807)	(528,642)	(528,642)	(600,321)	(71,679)	(932,231)	(367,397)	(455,572)	(510,240)	
71												
72	NET INCOME AFTER TRANSFERS		606,600	(109,428)	(110,996)	(301,113)	(191,686)	(405,585)	333,308	444,917	360,815	
73												
74	ENDING FUND BALANCE		2,046,250	1,936,823	1,935,255	1,634,141		1,228,557	1,561,865	2,006,782	2,367,597	

	A	B		N	O	R	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		
			ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES		
2	GL Number	Description												
3														
4														
5	STATE ACCOMMODATIONS TAX FUND REVENUES						-							
6	50-3450.4105	ACCOMMODATIONS TAX-RELATED	2,277,948	2,134,751	2,376,882	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	1,051,361	986,503	1,097,022	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	-	(376,200)	-	-	-	-			
9	50-3500.4501	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-			
10	50-3500.4504	SALE OF ASSETS	-	-	-	-	-	-	-	-	-			
11	50-3500.4505	INTEREST INCOME	269,127	234,290	215,288	166,348	(67,942)	100,348	100,348	100,348	100,348	FY26 interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced in FY27.		
12	TOTAL REVENUES (NO TRANSFERS)		3,610,788	3,731,744	3,693,376	3,570,774	(160,970)	3,572,862	3,642,313	3,713,152	3,785,408			
13	% Increase/(Decrease) from Prior Year		-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	324	600	350	400	(200)	400	400	400	400	Irrigation at Breach Inlet sign		
18	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	394	6,000	4,185	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	73,578	95,000	99,941	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	62,477	-	(108,333)	-	-	-	-			
	50-4120.5090	TOURISM PROMOTION EXP	1,021,403	979,259	1,097,022	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/promotional programs		
25	SUBTOTAL GENERAL GOVT		1,095,699	1,190,192	1,264,975	1,189,482	(710)	1,204,983	1,226,915	1,249,285	1,271,103			
26	% Increase/(Decrease) from Prior Year		-10%	9%	6%	0%		1%	2%	2%	2%			
27														
28	POLICE													
29	50-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	11,718	25,000	22,249	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	47,084	82,921	82,921	66,000	(16,921)	69,000	103,400	52,600	64,400	FY26 incls 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		58,802	107,921	105,170	73,500	(34,421)	76,500	110,900	60,100	71,900			
35	% Increase/(Decrease) from Prior Year		-26%	84%	-3%	-32%		4%	45%	-46%	20%			
36														
37	FIRE													
38	50-4520.5009	DEBT SERVICE - PRINCIPAL	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	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	5,570	153,250	53,250	126,000	(27,250)	606,800	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		97,485	245,165	145,165	217,914	(27,251)	1,010,790	780,390	438,990	399,275			
45	% Increase/(Decrease) from Prior Year		-28%	151%	-41%	-11%		364%	-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	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	188,405	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		191,202	577,500	7,500	634,167	56,667	108,900	26,900	93,500	123,500			
53	% Increase/(Decrease) from Prior Year		373%	202%	-99%	10%		-83%	-75%	248%	32%			
54														
55	RECREATION													
57	50-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-			

	A	B	N	O	R	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
			ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
2	GL Number	Description										
5												
58	50-4820.5085	CAPITAL OUTLAY	124,622	124,334	-	85,000	(39,334)	27,800	35,000	19,500	4,000	FY26 incls \$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	15,163	16,500	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	139,786	140,834	16,500	101,500	(39,334)	44,300	51,500	36,000	20,500	
61		% Increase/(Decrease) from Prior Year	17%	1%	-88%	-28%		-56%	16%	-30%	-43%	
62												
63		FRONT BEACH AND FRONT BEACH RESTROOMS										
64	50-5620.5020	ELECTRIC AND GAS	631	750	750	750	-	750	750	750	750	
65	50-5620.5022	WATER AND SEWER	11,922	12,500	12,500	12,500	-	12,500	12,500	12,500	12,500	Includes outside showers
66	50-5620.5026	MAINT & SERVICE CONTRACTS	14,685	45,000	40,831	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	9,210	11,000	10,506	11,000	-	10,000	10,000	10,000	10,000	Supplies for front beach restrooms
68	50-5620.5062	INSURANCE	10,911	13,200	10,726	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	108,277	125,000	117,110	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	-	170,000	70,000	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	155,717	377,530	262,503	300,271	(77,259)	349,489	179,713	179,940	180,172	
75		% Increase/(Decrease) from Prior Year	-16%	142%	-30%	-20%		16%	-49%	0%	0%	
76												
77		TOTAL STATE ATAX FUND EXPENDITURES	1,738,691	2,639,142	1,801,813	2,516,833	(122,309)	2,794,963	2,376,317	2,057,815	2,066,450	
78		% Increase/(Decrease) from Prior Year	-2%	52%	-32%	-5%		11%	-15%	-13%	0%	
79												
80		NET INCOME BEFORE TRANSFERS	1,872,097	1,092,603	1,891,563	1,053,941	(38,662)	777,900	1,265,995	1,655,337	1,718,958	
81												
82		TRANSFERS										
83	50-3900.4901	OPERATING TRANSFERS IN		-	-	-	-	-	-	-	-	
84	50-3900.5901	OPERATING TRANSFERS OUT	(1,133,147)	(1,450,294)	(1,400,294)	(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 (\$42.1), 3 firefighters (\$294.1k), 3 Paramedics (\$339.4k), 2 police officer (\$212.4k), 100% of BSOs and Marina Parking Attendant (\$60k), Police OT (\$20k), Front Beach restroom attendant (\$30.4k), STR Coordinator (\$79.2K) 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)	(1,133,147)	(1,450,294)	(1,400,294)	(1,460,781)	(10,487)	(4,246,788)	(1,067,219)	(1,323,352)	(1,488,108)	
86												
87		NET INCOME AFTER TRANSFERS	738,950	(357,691)	491,269	(406,840)	(49,149)	(3,468,888)	198,776	331,985	230,850	
88												
89		ENDING FUND BALANCE	4,893,009	4,535,318	5,384,278	4,977,438		1,508,550	1,707,326	2,039,311	2,270,161	

	A	B	N	O	R	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 FY24	BUDGET FY25	FORECAST FY25	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	1,667,828	1,614,390	1,721,845	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 assumes 2
10	58-3450.4111	GRANT INCOME	856,490	500,000	300,203	-	(500,000)	-	-	-	-	
11	58-3450.4501	MISCELLANEOUS			1,100,000	-	-					FY25 forecast includes Airbnb settlement.
12	58-3500.4505	INTEREST INCOME	486,294	420,706	415,638	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	3,010,612	2,535,095	3,537,686	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	357,462	425,000	1,271,704	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	-	-	-	-	-	-	-	-	-	Emergency Beach Access Path
27	58-4120.5085	B CAPITAL OUTLAY	17,950	765,000	565,203	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	-	(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	2,254,858	1,802,500	2,224,407	930,000	(872,500)	20,380,909	410,000	365,000	385,000	
30												
31	NET INCOME BEFORE TRANSFERS		755,754	732,595	1,313,279	1,038,232	305,637	(18,614,753)	1,390,579	1,470,691	1,486,505	
32												
40												
41	NET INCOME AFTER TRANSFERS		755,754	732,595	1,313,279	1,038,232	305,637	(9,614,753)	1,390,579	1,470,691	1,486,505	
42												
43	ENDING FUND BALANCE		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	N	O	R	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
			ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
2	GL Number	Description										
3												
4												
5		DISASTER RECOVERY FUND REVENUES										
6	60-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-	
7	60-3500.4501	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	
8	60-3500.4505	INTEREST INCOME	167,266	149,308	127,219	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		167,266	149,308	127,219	105,053	(44,255)	105,053	105,053	105,053	105,053	
10	% Increase/(Decrease) from Prior Year		40%	-11%	-15%	-30%						
11												
12		DISASTER RECOVERY FUND EXPENDITURES										
13	60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	
14	60-4120.5045	STORM PREPARATION/CLEANUP	1,510	10,000	38,682	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		1,564	13,000	41,682	13,000	-	13,000	13,000	13,000	13,000	
19	% Increase/(Decrease) from Prior Year		-99%		221%							
20												
21	60-3900.4901	OPERATING TRANSFERS IN	73,683	-	-	-	-	-	-	-	-	
22												
23	DISASTER RECOVERY NET INCOME AFTER TRANSFERS											
24	NET OF REVENUES & EXPENDITURES		239,385	136,308	85,537	92,053	(44,255)	92,053	92,053	92,053	92,053	
25												
26	ENDING FUND BALANCE		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	227,860	218,688	283,493	283,493	64,805	283,000	283,000	283,000	283,000	
33	40-3500.4505	INTEREST INCOME	775	680	662	578	(102)	578	578	578	578	FY26 interest income based on 3% annual rate of LGIP investment balance.
34	TOTAL FIRE DEPT 1% REVENUES		228,635	219,368	284,155	284,071	64,703	283,578	283,578	283,578	283,578	
35	% Increase/(Decrease) from Prior Year		9%	-4%	30%	29%		0%				
36												
37		FIRE DEPARTMENT 1% EXPENDITURES										
38	40-4520.5013	BANK SERVICE CHARGES	48	70	70	50	(20)	50	50	50	50	
39	40-4520.5014	MEMBERSHIP AND DUES	-	-	6,867	7,000	7,000	7,000	7,000	7,000	7,000	
40	40-4520.5021	TELEPHONE/CABLE	4,228	6,100	4,300	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	218,050	211,200	264,160	269,443	58,243	269,443	269,443	269,443	269,443	
44	40-4520.5079	MISCELLANEOUS	1,891	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000	
45	TOTAL FIRE DEPT 1% EXPENDITURES		224,217	219,370	277,397	283,193	63,823	283,193	283,193	283,193	283,193	
46	% Increase/(Decrease) from Prior Year		13%	41%	26%	29%						
47												
48	FIRE DEPT 1% NET INCOME		4,418	(2)	6,758	878	880	385	385	385	385	
49												
50	ENDING FUND BALANCE		35,740	35,738	42,498	43,375		43,760	44,144	44,529	44,914	
75												
76		VICTIMS FUND REVENUES										
77	64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	15,063	13,856	15,419	14,000	144	14,000	14,000	14,000	14,000	-
78	64-3500.4505	INTEREST	-	-	-	-	-	-	-	-	-	
79	TOTAL VICTIMS FUND REVENUES		15,063	13,856	15,419	14,000	144	14,000	14,000	14,000	14,000	

	A	B	N	O	R	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
			ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
2	GL Number	Description										
3												
80		% Increase/(Decrease) from Prior Year	1%	-8%	11%	1%						
81												
82		VICTIMS FUND EXPENDITURES					-					
83	64-4420.5010	PRINT AND OFFICE SUPPLIES	-	500	500	500	-	500	500	500	500	
84	64-4420.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	
85	64-4420.5014	MEMBERSHIP AND DUES	-	100	100	100	-	100	100	100	100	
86	64-4420.5021	TELEPHONE/CABLE	-	2,600	-	1,500	(1,100)	1,500	1,500	1,500	1,500	
87	64-4420.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	
88	64-4420.5064	EMPLOYEE TRAINING	612	1,500	700	1,500	-	1,500	1,500	1,500	1,500	
89	64-4420.5079	MISCELLANEOUS	10,275	2,000	9,611	3,000	1,000	3,000	3,000	3,000	3,000	
90	TOTAL VICTIMS FUND EXPENDITURES		10,886	6,700	10,911	6,600	(100)	6,600	6,600	6,600	6,600	
91		% Increase/(Decrease) from Prior Year	31%	-38%	63%	-1%						
92												
93	VICTIMS FUND NET INCOME BEFORE TRANSFERS		4,177	7,156	4,508	7,400	244	7,400	7,400	7,400	7,400	
94												
95	60-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	
96	64-3900.5901	OPERATING TRANSFERS OUT	(4,750)	(3,000)	(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
97												
98	VICTIMS NET INC AFTER TRANSFERS		(574)	4,156	1,508	4,400	244	4,400	4,400	4,400	4,400	
99												
100	ENDING FUND BALANCE		34,610	38,766	36,118	40,518		44,918	49,318	53,718	58,118	
101												
122												
123		RECREATION BUILDING FUND REVENUES										
124	68-3500.4501	MISCELLANEOUS REVENUE	16,946	18,750	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	6,142	2,994	5,238	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		23,088	21,744	23,988	20,499	(1,245)	17,500	17,500	17,500	17,500	
127		% Increase/(Decrease) from Prior Year	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	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	60,000	(67,000)	-	-	-	-	32% (\$60K) cost to reconstruct 2 Tennis Courts total of \$190K.
134	68-4830.5092	SPECIAL ACTIVITIES	10,951	15,000	15,000	15,000	-	15,000	15,000	15,000	15,000	Expenses related to IOP Beach Run
135	TOTAL RECREATION FUND EXPENDITURES		12,551	144,000	53,000	76,600	(67,400)	16,600	16,600	16,600	16,600	
136		% Increase/(Decrease) from Prior Year	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	Transfer in from State Atax fund to sponsor IOP Beach Run
139												
140	REC BUILDING FUND NET INCOME		13,537	(119,256)	(26,012)	(53,101)	66,155	3,900	3,900	3,900	3,900	
141												
142	ENDING FUND BALANCE		126,779	7,523	100,767	47,666		51,566	55,466	59,366	63,266	

	A	B	N	O	R	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
			ACTUAL	BUDGET	FORECAST	BUDGET	INCREASE/ (DECREASE) FROM FY25	FORECAST	FORECAST	FORECAST	FORECAST	NOTES
2	GL Number	Description	FY24	FY25	FY25	FY26		FY27	FY28	FY29	FY30	
3												
4												
5	MARINA REVENUES											
6	90-3450.4111	GRANT INCOME	683,357	-	-	1,500,000	1,500,000	-	-	-	-	\$1.5M State budget allocation for Marina dredging
7	90-3500.4501	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-	
8	90-3500.4505	INTEREST INCOME	98,405	85,279	106,073	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	100,640	60,685	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	239,243	143,617	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	145,000	95,410	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	6,899	-	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	21,426	-	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	-	-	-	-	-	-	-	-	-	
15	90-3600.4665	MARINA RESTARUANT VARIABLE LEASE IN	125,513	-	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	43,016	-	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	102,013	-	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	69,362	-	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		1,447,703	570,162	983,770	2,434,724	1,864,562	585,738	587,096	588,375	590,574	
20	% Increase/(Decrease) from Prior Year		105%	-61%	73%	327%		-76%	0%	0%	0%	
21												
22	MARINA GENERAL & ADMINISTRATIVE											
23	90-6120.5011	DEBT SERVICE - INTEREST	74,034	69,854	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	433	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000	Irrigation around sign
26	90-6120.5026	MAINT & SERVICE CONTRACTS	4,827	50,000	10,000	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	29,213	82,000	68,335	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	6,120	7,200	7,200	7,200	-	7,200	7,200	7,200	7,200	Provision for resident eco-tour outings
30	SUBTOTAL		114,626	210,054	156,389	1,679,352	1,469,298	173,542	167,602	161,532	155,333	
31	% Increase/(Decrease) from Prior Year		-28%	83%	-26%	699%		-90%	-3%	-4%	-4%	
32												
33	MARINA STORE											
34	90-6220.5022	WATER AND SEWER	360	360	360	360	-	360	360	360	360	Annual Fireline inspection
36	90-6220.5030	DEPRECIATION	7,180	7,610	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	80	500	500	500	-	500	500	500	500	DHEC underground storage tank fees
40	SUBTOTAL		8,137	9,070	9,070	9,070	-	9,070	9,070	9,070	9,070	
41	% Increase/(Decrease) from Prior Year		7%	11%								
42												
43	MARINA OPERATIONS											
44	90-6420.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	450,000	-	-	-	\$450,000 for bulkhead recoating in FY27
45	90-6420.5030	DEPRECIATION	310,805	315,000	315,000	315,000	-	315,000	315,000	315,000	315,000	Includes depreciation on docks
46	90-6420.5061	ADVERTISING	-	5,000	2,500	5,000	-	5,000	5,000	5,000	5,000	
47	90-6420.5062	INSURANCE	216,484	224,800	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		527,290	544,800	542,300	621,000	76,200	1,077,020	633,160	639,424	639,424	
51	% Increase/(Decrease) from Prior Year		3%	3%	0%	14%		73%	-41%	1%		
52												
53	MARINA RESTAURANT											
54	90-6520.5020	ELECTRIC AND GAS	-	-	-	-	-	-	-	-	-	
55	90-6520.5022	WATER AND SEWER	-	-	-	-	-	-	-	-	-	
56	90-6520.5026	MAINT & SERVICE CONTRACTS	845	-	-	-	-	-	-	-	-	
57	90-6520.5030	DEPRECIATION	4,874	5,250	5,250	5,250	-	5,250	5,250	5,250	5,250	
58	90-6520.5062	INSURANCE	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		13,822	13,050	13,050	27,850	14,800	28,298	28,755	29,221	29,221	
63	% Increase/(Decrease) from Prior Year		14%	-6%		113%		2%	2%	2%		
64												
65	MARINA PUBLIC DOCK											
66	90-6820.5020	M ELECTRIC AND GAS	686	675	675	700	25	-	-	-	-	Electricity for public dock
67	90-6820.5026	M MAINT & SERVICE CONTRACTS	3,779	-	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	15,000	15,000	3,000	(12,000)	-	-	-	-	Depreciation on dock
69	90-6820.5062	M INSURANCE	3,387	13,000	8,800	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	476	-	-	-	-	-	-	-	-	

	A	B	N	O	R	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 FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
71		SUBTOTAL	11,265	28,675	26,159	13,300	(15,375)	-	-	-	-	
72		% Increase/(Decrease) from Prior Year	-29%	155%	-9%	-54%		-100%	#DIV/0!	#DIV/0!	#DIV/0!	
73												
74		TOTAL MARINA EXPENSES	675,140	805,649	746,968	2,350,572	1,544,923	1,287,930	838,587	839,247	833,047	
75		% Increase/(Decrease) from Prior Year	-4%	19%	-7%	192%		-45%	-35%	0%	-1%	
76												
77		NET INCOME BEFORE TRANSFERS	772,563	(235,488)	236,802	84,152	319,640	(702,192)	(251,491)	(250,872)	(242,473)	
78												
79		TRANSFERS										
80	90-3900.4901	OPERATING TRANSFERS IN	753,430	641,391	466,391	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	1,525,993	405,903	703,193	584,016	178,113	72,815	73,561	74,127	82,377	
83												
84		ENDING NET POSITION	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	3,161,161	3,161,161	3,161,201	4,300,129		3,975,805	4,096,226	4,211,213	4,328,450	
89												
90		CASH BALANCE	3,161,161	3,161,161								
91		ESTIMATE FUTURE CASH BALANCES:										
92		BEGINNING CASH		3,161,161	3,161,201	3,954,253		4,300,129	3,975,805	4,096,226	4,211,213	
93		ADD NET INCOME		(235,488)	236,802	84,152		(702,192)	(251,491)	(250,872)	(242,473)	
94		ADD TRANSFERS IN		641,391	466,391	499,864		775,007	325,052	324,999	324,850	
95		ADD NON-CASH DEPRECIATION		342,860	342,860	330,860		327,860	327,860	327,860	327,860	
96		LESS RESTRICTED GRANT - MARINA DREDGING		-	-							
97		LESS CAPITAL ADDS NOT IN EXPENSE (Greenspace & Resurface City's Portion of parking lot) FY26 includes Marina		(466,000)		(300,000)		(450,000)				
98		LESS BOND PRINCIPAL PAYMENT NOT INCLUDED IN EXPENSE		(264,000)	(253,000)	(269,000)		(275,000)	(281,000)	(287,000)	(293,000)	
99		ENDING CASH		3,179,924	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				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
9	General Government											
10												
11	Capital Purchases											
12	FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds	100,000			100,000							100,000
13	Reconfigure Upstairs conference room to add office space	50,000			50,000							50,000
14												
15		150,000		-	150,000	-	-	-	-	-	-	150,000
16												
17	Facilities Maintenance											
18	Building maintenance contingency to proactively address issues as needed including HVAC-calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. (Major maintenance scheduled for FY26 until City Hall construction is completed)	125,000			125,000							125,000
19												
20		125,000		-	125,000	-	-	-	-	-	-	125,000
21												
22	Assign Fund Balance for City-wide Maintenance											
23												
24	Grand Total General Government	275,000		-	275,000	-	-	-	-	-	-	275,000
25												
26												

	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				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
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											
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4				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
49	Fire Department											
50												
51	Capital Purchases											
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-is(every	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	Facilities Maintenance											
62	Building maintenance contingency to proactively address issues as needed including HVAC (\$30K) - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. Incr to 2% in FY27	158,160			158,160							158,160
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				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
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				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
96	Building Department											
98	Capital Outlay											
99												
100		-		-	-	-	-	-	-	-	-	-
101	Facilities Maintenance											
102	Building maintenance contingency to proactively address issues as needed to include HVAC - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. (Major maintenance scheduled for FY26 until City Hall construction is completed)	125,000			125,000							125,000
103												
104	Grand Total Building Department	125,000		-	125,000	-	-	-	-	-	-	125,000
106												
107	Recreation Department											
109	Capital Outlay											
110	Playground Equipment. (4 Scoreboards -only with failure FY26+)	20,000						20,000				20,000
111	Soccer Goals (Increase from \$6K to \$8K)	8,000				8,000						8,000
112	Tennis Fencing (~ every 10 years) (Moved from FY25 to FY26 & \$17K to \$30K)	30,000					30,000					30,000
113	Fencing on Soccer Field	8,000			8,000							8,000
114	Reconstruct 2 Tennis Courts (Possible Grant ranging from \$15K to \$25K USA	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	Building maintenance contingency to proactively address issues as needed including HVAC, \$50K painting FY25 and \$30K roof repairs FY26 - calculated as 1.5% of Rec Center building insured value. Since Rec Dept has full time maintenance staff, only 1/2 is budgeted. Increased to 2% in FY27	96,019			96,019							96,019
120	Subtotal Facilities Maintenance	96,019		-	96,019	-	-	-	-	-	-	96,019
121												
122	Grand Total Recreation Department	384,019		-	124,019	73,000	42,000	85,000	-	60,000	-	384,019

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

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4				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
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

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4				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
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										

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4				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
9	General Government											
10												
11	Capital Purchases											
12	FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds	100,000			100,000							100,000
13	Reconfigure Upstairs conference room to add office space	50,000			50,000							50,000
14												
15		150,000		-	150,000	-	-	-	-	-	-	150,000
16												
17	Facilities Maintenance											
18	Building maintenance contingency to proactively address issues as needed including HVAC-calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. (Major maintenance scheduled for FY26 until City Hall construction is completed)	125,000			125,000							125,000
19												
20		125,000		-	125,000	-	-	-	-	-	-	125,000
21												
22	Assign Fund Balance for City-wide Maintenance											
23												
24	Grand Total General Government	275,000		-	275,000	-	-	-	-	-	-	275,000
25												
26												

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5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
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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												

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7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
49	Fire Department											
50												
51	Capital Purchases											
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-is(every	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	Facilities Maintenance											
62	Building maintenance contingency to proactively address issues as needed including HVAC (\$30K) - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. Incr to 2% in FY27	158,160			158,160							158,160
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												

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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				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
96	Building Department											
98	Capital Outlay											
99												
100		-		-	-	-	-	-	-	-	-	-
101	Facilities Maintenance											
102	Building maintenance contingency to proactively address issues as needed to include HVAC - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. (Major maintenance scheduled for FY26 until City Hall construction is completed)	125,000			125,000							125,000
103												
104	Grand Total Building Department	125,000		-	125,000	-	-	-	-	-	-	125,000
106												
107	Recreation Department											
109	Capital Outlay											
110	Playground Equipment. (4 Scoreboards -only with failure FY26+)	20,000						20,000				20,000
111	Soccer Goals (Increase from \$6K to \$8K)	8,000				8,000						8,000
112	Tennis Fencing (~ every 10 years) (Moved from FY25 to FY26 & \$17K to \$30K)	30,000					30,000					30,000
113	Fencing on Soccer Field	8,000			8,000							8,000
114	Reconstruct 2 Tennis Courts (Possible Grant ranging from \$15K to \$25K USA	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	Building maintenance contingency to proactively address issues as needed including HVAC, \$50K painting FY25 and \$30K roof repairs FY26 - calculated as 1.5% of Rec Center building insured value. Since Rec Dept has full time maintenance staff, only 1/2 is budgeted. Increased to 2% in FY27	96,019			96,019							96,019
120	Subtotal Facilities Maintenance	96,019		-	96,019	-	-	-	-	-	-	96,019
121												
122	Grand Total Recreation Department	384,019		-	124,019	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				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
123												
124												
125												
126	Beaches and Front Beach Business District, including Public Restrooms, Parking Meters and Parking Lots											
127												
128	Capital Purchases											
129	New benches in the Front Beach area	25,000						25,000				25,000
130	Repair sidewalks on Ocean Blvd between 10th and 14th	70,000						70,000				70,000
131								-				-
132		95,000		-	-	-	-	95,000	-	-	-	95,000
133												
134	Facilities Maintenance											
135	Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$12,055. Given high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26	45,000						45,000				45,000
136												
137	Assign Fund Balance for Future Expenditures											
138	Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.	75,000				25,000	25,000	25,000				75,000
139												
140												
141	Grand Total Front Beach	215,000		-	-	25,000	25,000	165,000	-	-	-	215,000
142												
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/	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												
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	<i>Capital Purchases</i>											
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	<i>Beach Maintenance</i>											
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	<i>Capital Purchases</i>											
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	<i>Facilities Maintenance</i>											
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

	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				Proposed Funding Source								
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Restoration/	Palms	Fund 90	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
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										

City of Isle of Palms Debt Schedule

Decription	Year Issued	Original Debt Amt	Original Rate	Current Rate	Original Term	Matures	FY2026			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038	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			
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	312,076	312,076	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	187,246	187,245	187,246	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																								
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
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
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

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)
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Local Option Sales Tax Credit Factor	(0.00020)
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TAXPAYER'S
INCREASE/(DECREASE)

Appraised Value	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residents	2nd Homes/ Commercial
250,000	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

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	Income Over \$2,000.00
	Base Rate	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. 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 2025-05

AN ORDINANCE TO AMEND TITLE 7, LICENSING AND REGULATION, CHAPTER 1 BUSINESS LICENSES, ARTICLE A GENERAL PROVISIONS, SECTION 7-1-15(F). SUSPENSION OR REVOCATION OF LICENSE OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES TO CHANGE THE PERIOD TO AMASS FIVE FOUNDED COMPLAINTS BEFORE A REVOCATION HEARING AND STIPULATE THAT TWO GARBAGE ROLL OUT COMPLAINTS ARE TO BE COUNTED AS ONE FOR PURPOSES OF LICENSE REVOCATION.

BE IT ORDAINED by the Mayor and Councilmembers of the City of Isle of Palms, South Carolina, in City Council Assembled:

SECTION 1. That Section 7-1-15. Suspension or renovation of license. Subsection (F) is hereby amended to specifically read as follows:

F. A licensee has had five (5) or more complaints of unlawful activity within a rolling 365-day period that are determined to be founded by the Police Department; provided that two (2) founded complaints of Section 3-2-8. Garbage roll-out carts and county recycling containers shall not be kept upon street or road right-of-way shall be counted as one (1) founded complaint for purposes of this subsection.

SECTION 2. Should any part of this Ordinance be held invalid by a Court of competent jurisdiction, the remaining parts shall be severable therefrom and shall continue to be in full force and effect.

SECTION 3. That all ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed insofar as the same affect this Ordinance.

SECTION 4. That this Ordinance take effect immediately upon approval by City Council.

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

Phillip Pounds, Mayor

(Seal)

Attest: _____

Nicole DeNeane, City Clerk

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

When the license official determines:

- A. A license has been mistakenly or improperly issued or issued contrary to law;
- B. A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this article;
- C. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, or evasion or suppression of a material fact in the license application;
- D. A licensee has been convicted within the previous ten (10) years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
- E. A licensee has engaged in or allowed an unlawful activity or nuisance related to the business, or the licensee has demonstrated an inability or unwillingness to prevent the licensee's tenants from engaging in unlawful activities or creating nuisances related to the business;
- F. A licensee has had five (5) or more complaints of unlawful activity within a rolling 365-day period single calendar year that are determined to be founded by the Police Department; provided that two (2) founded complaints of Section 3-2-8. Garbage roll-out carts and county recycling containers shall not be kept upon street or road right-of-way shall be counted as one (1) founded complaint for purposes of this subsection.
- G. A licensee is delinquent in the payment to the City of any tax or fee;

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

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

(Ord. No. 2021-14, § 1, 11-17-2021)

ORDINANCE 2025-06

AN ORDINANCE TO AMEND TITLE 5, PLANNING AND DEVELOPMENT,
CHAPTER 4 ZONING, ARTICLE 2, SECTION 5-4-51(3) P2 PRESERVATION
OVERLAY ZONE ADDITIONAL REGULATIONS OF THE CITY OF ISLE OF PALMS
CODE OF ORDINANCES TO PROHIBIT POOLS SEAWARD OF THE MAXIMUM
BUILDING LINE AND RENAME OCRM TO BCM.

BE IT ORDAINED by the Mayor and Councilmembers of the City of Isle of Palms,
South Carolina, in City Council Assembled:

SECTION 1. That Section 5-4-51(3) of the Isle of Palms Code of Ordinances titled “P2
preservation overlay zone.” is hereby amended to specifically read as follows:

Sec. 5-4-51. P-2 preservation overlay zone.

- (1) *Purposes.* The purposes of the P-2 preservation overlay zone are:
 - a. To preserve natural barriers against the natural forces from the Ocean.
 - b. To preserve adequate light, air and open space.
 - c. To protect and preserve scenic, historic and ecologically sensitive areas.
- (2) *Permitted uses.*
 - a. This is an overlay zone. Permitted uses are determined by the underlying or primary zoning district applicable to each lot located within the P-2 preservation overlay zone.
 - b. Beach renourishment.
- (3) *Additional regulations.* Within the P-2 preservation overlay zone, the following additional regulations shall apply:
 - a. Except as expressly allowed in subsection (3)b and c of this section, no structure shall extend seaward of the maximum building line shown and labeled as such on that certain plat prepared by E.M. Seabrook, Jr., C.E. and L.S., dated January 8, 1988, and entitled "FINAL PLAT, CITY OF ISLE OF PALMS, CHARLESTON COUNTY, S.C." and duly recorded at the County RMC Office on February 16, 1988, in Plat Book BQ, at Page 11; said plat is incorporated herein and made a part hereof by reference thereto.
 - b. One dune walkover per lot shall be allowed, so long as it complies with all applicable provisions of this Code and BCM (Bureau of Coastal Management) regulations.

SECTION 2. Should any part of this Ordinance be held invalid by a Court of competent jurisdiction, the remaining parts shall be severable therefrom and shall continue to be in full force and effect.

SECTION 3. That all ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed insofar as the same affect this Ordinance.

SECTION 4. That this Ordinance take effect immediately upon approval by City Council.

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

Phillip Pounds, Mayor

(Seal)

Attest: _____

Nicole DeNeane, City Clerk

Sec. 5-4-51. P-2 preservation overlay zone.

- (1) *Purposes.* The purposes of the P-2 preservation overlay zone are:
 - a. To preserve natural barriers against the natural forces from the Ocean.
 - b. To preserve adequate light, air and open space.
 - c. To protect and preserve scenic, historic and ecologically sensitive areas.
- (2) *Permitted uses.*
 - a. This is an overlay zone. Permitted uses are determined by the underlying or primary zoning district applicable to each lot located within the P-2 preservation overlay zone.
 - b. Beach renourishment.
- (3) *Additional regulations.* Within the P-2 preservation overlay zone, the following additional regulations shall apply:
 - a. Except as expressly allowed in subsection (3)b and c of this section, no structure shall extend seaward of the maximum building line shown and labeled as such on that certain plat prepared by E.M. Seabrook, Jr., C.E. and L.S., dated January 8, 1988, and entitled "FINAL PLAT, CITY OF ISLE OF PALMS, CHARLESTON COUNTY, S.C." and duly recorded at the County RMC Office on February 16, 1988, in Plat Book BQ, at Page 11; said plat is incorporated herein and made a part hereof by reference thereto.
 - b. One dune walkover per lot shall be allowed, so long as it complies with all applicable provisions of this Code and ~~OCRM-BCM~~ regulations.
 - ~~c. One swimming pool per lot shall be allowed, so long as it complies with the applicable provisions of this Code and OCRM regulations.~~

(Ord. No. 2015-15, § 1, 2-23-2016)



Resolution No.: R-2025-02

A Resolution to Create Hourly Rates after 4pm for the Municipal Parking Lots and Provide for the Creation of 350 Seasonal Passes

WHEREAS, the City of Isle of Palms recognizes the need to manage parking effectively to accommodate residents, visitors, and businesses; and

WHEREAS, the current rates for municipal parking lots and on-street parking have not been adjusted for some time, necessitating an update to ensure sustainability and efficient use of parking resources; and

WHEREAS, the proposed rate adjustments will help maintain the quality and availability of parking facilities while generating necessary funds for city services;

NOW, THEREFORE, BE IT RESOLVED by the City Council of Isle of Palms, South Carolina, that the following parking rates are approved for implementation starting March 1, 2025 during the paid parking season from March 1 through October 31, 8:00 a.m. to 8:00 p.m.

Section 1: The rates for the Municipal Parking Lots located on Pavilion Drive will be as follows :

- March and April:
 - \$10 per vehicle until 4pm
 - \$3 per hour per vehicle 4pm-8pm
- Labor Day through Memorial Day:
 - \$15 per vehicle until 4pm Monday through Friday
 - \$25 per vehicle until 4pm Saturday, Sunday, and Holidays
 - \$3 per hour per vehicle 4pm-8pm
- September and October:
 - \$10 per vehicle until 4pm
 - \$3 per hour per vehicle 4pm-8pm

Section 2: The hourly rate for the on-street parking spaces will be \$3.

Section 3. A Seasonal Business Parking Permit will be available for employees of Front Beach businesses at a rate of \$60.

Section 4. A total of 350 Seasonal General Public Parking Permits will be available general public parking at the municipal parking lots at a rate of \$225 per vehicle.

Section 5. A Weekly General Public Parking Permit will be available for weekly general public parking at the municipal parking lots at a rate of \$100 per vehicle.

BE IT FURTHER RESOLVED that the City Council directs the appropriate city staff to implement these changes and ensure that all stakeholders are informed of the new rates and permits effective March 1, 2025.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA ON THE _____ DAY OF _____ 2024.

Phillip Pounds, Mayor

ATTEST:

Nicole DeNeane, City Clerk