

Special City Council Meeting
5:00pm, Tuesday, February 10, 2026
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.
- 2. Citizens' Comments** – Citizens must state their name and address. All comments will have a time limit of three (3) minutes.
- 3. Special Presentations- Eric Adams, Director of Public Works, Charleston County- Transportation Sales Tax (TST) future infrastructure priorities (p3)**
- 4. Dashboard of City Operations and Short-Term Rental Report (p21)**
- 5. Departmental Reports (p23)**
- 6. Financial Review** - Financial statements and project worksheets (p40)
- 7. Procurement**- Report of emergency purchases and budgeted purchases between \$10,000 and \$25,000 (p77)
- 8. Capital Projects Update (p78)**
 - a. Drainage**
 - i. Waterway Boulevard Multi-Use Path Elevation Project
 - ii. Phase 4 drainage – Palm Boulevard between 38th and 41st avenues
 - b. IOP Marina**
 - i. Public Dock Greenspace
 - ii. Marina Dredging
 - c. Beach Maintenance and Access Improvements**
 - d. Buildings and Facilities**
 - i. SCDOT Palm Boulevard Bike Path, Pedestrian and Parking Enhancements

9. Old Business – None

10. New Business

- a. Discussion on wage and compensation study (p81)
- b. Discussion on beach renourishment financing: borrowing vs. direct expenditure (p102)
- c. Discussion on beach renourishment easements
- d. Discussion on setting date for March budget workshop
- e. Discussion on the formation of a standing Council Finance Committee (p106)
- f. Discussion on City calendar for 2026 (p109)

11. Legislative Report- Lobbyist request dated February 2, 2026 (p110)

12. Adjournment

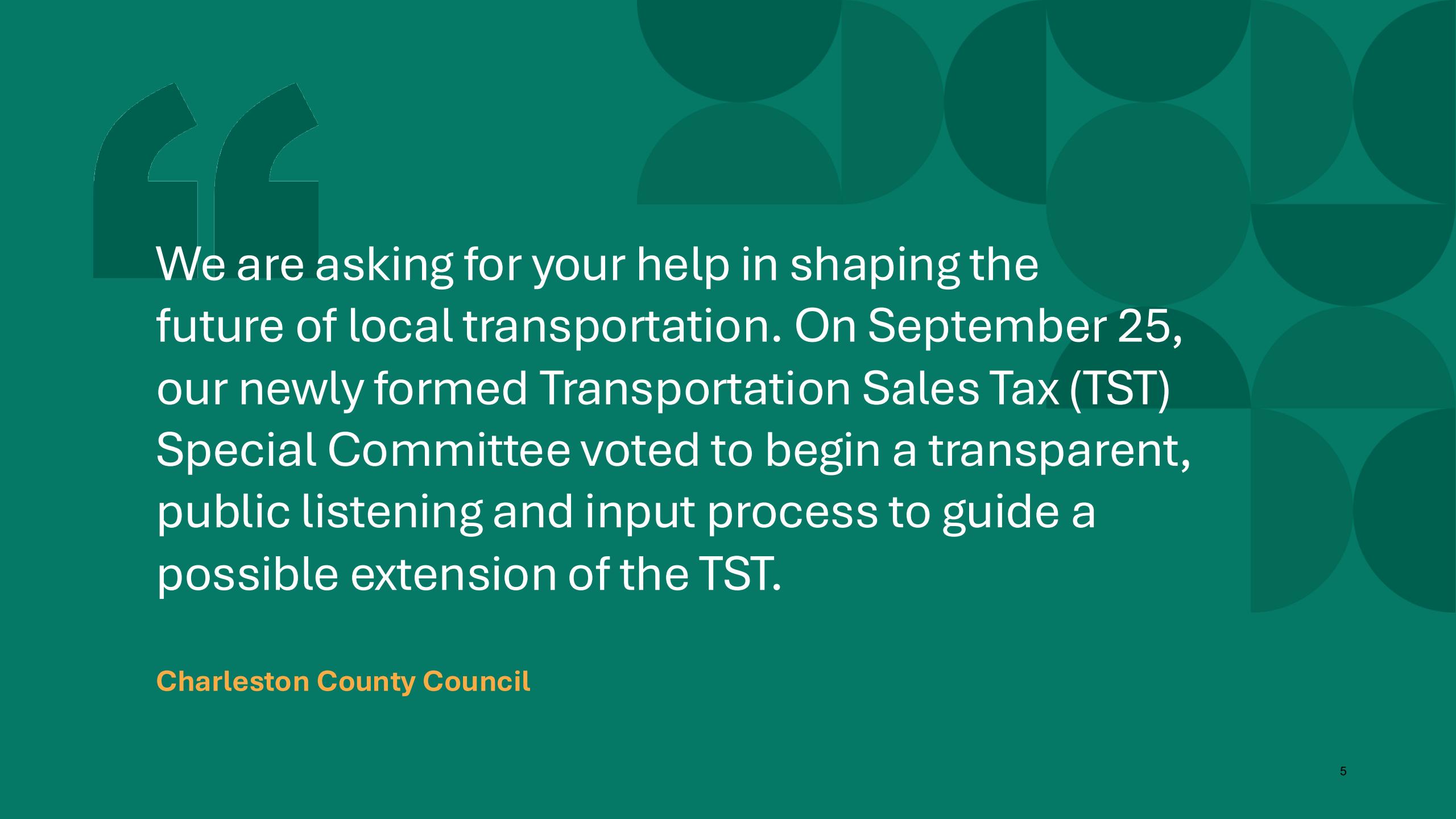


Infrastructure Investment & The Road Ahead

The future is in all our hands.

Over the past 20 years, Charleston County voters have twice approved a half-penny sales tax, leading to **billions of dollars for community infrastructure** investments that are vital to Charleston County.

However, with the current half-cent expiring in 2027, we now stand at a crossroads.



We are asking for your help in shaping the future of local transportation. On September 25, our newly formed Transportation Sales Tax (TST) Special Committee voted to begin a transparent, public listening and input process to guide a possible extension of the TST.

Charleston County Council

The Half-Penny At Work

**\$4.56 billion
committed to
infrastructure
improvements.**



2004 & 2016 Allocations

Greenbelt Program

2016 (10%): \$210,000,000
2004 (17%): \$221,000,000



Infrastructure

2016 (61%): \$1,281,000,000
2004 (65%): \$845,000,000



Public Transit

2016 (29%): \$609,000,000
2004 (18%): \$234,000,000



Infrastructure Investment & The Road Ahead

Charleston County
Transportation
Infrastructure | Greenspace | Transit



\$1.2 Billion In Matching Funds

Previously approved half-cent TSTs will deliver \$3.4 billion for infrastructure, and combined with an additional \$1.2 billion in matching funds, will total \$4.56 billion.

 **\$386 M**
ROAD PROJECT
MATCHING FUNDS

 **\$232 M**
GREENBELT
MATCHING FUNDS

 **\$554.5 M**
PUBLIC TRANSIT
MATCHING FUNDS

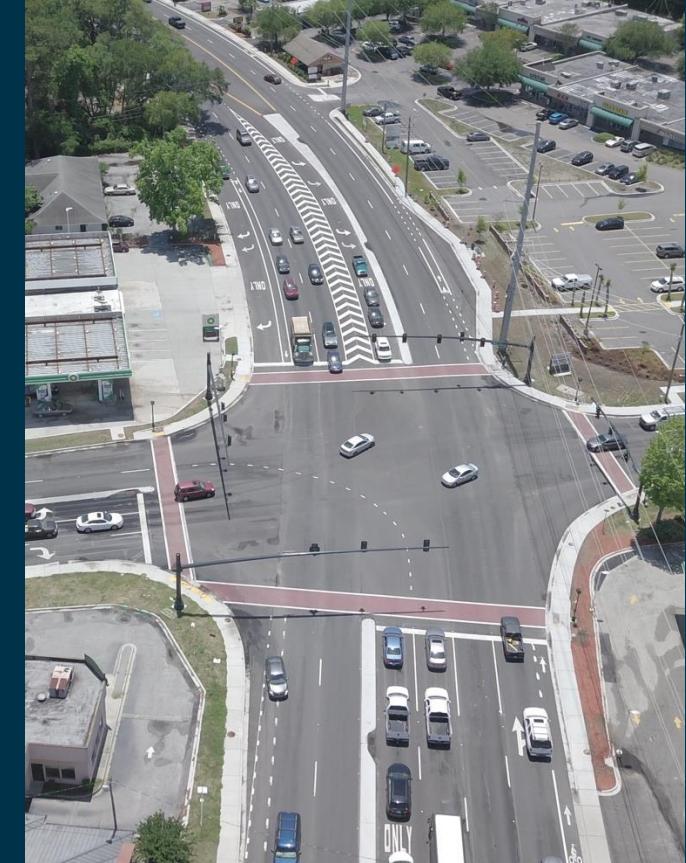


HEADS UP HALF-PENNY FACT

**Nearly 50¢ of every TST
dollar comes from visitors
and other sources outside
of Charleston County.**

Projects The Half-Penny Has Helped Fund

- **895 miles of resurfacing, rural roads, and local paving**
73% better pavement conditions than the state
- **49 miles of bike, pedestrian, and multi-use paths**
- **69 intersections improved**



Folly & Camp Road Intersection

Greenbelt Program

Today, **49%** of Charleston County's total acreage – more than **284,000** acres – is protected greenspace.



HEADS UP HALF-PENNY FACT

Charleston's amount of protected greenspace ranks 2nd in the state.

Public Transit

CARTA has made many improvements and advancements.

Bus Fleet Upgrades

+125 vehicles purchased for fixed-route and paratransit, with seven more on the way.

Bus Stop Improvements

146 shelters/benches added and improvements to lighting, digital signage, and bike racks.

Lowcountry Rapid Transit

LCRT is a modern bus rapid transit system that will connect communities, key destinations, and job centers.

20 Years of Data

● **53,751,886**
Service Miles

2004

783,595

226% INCREASE

2024

2,577,980

● **66,720,831**
Passenger Trips

2004

1,038,278

120% INCREASE

2024

2,287,007

The Surging Population

The County's population surge of 33.1% since 2004 demands investments in infrastructure.

333,122 RESIDENTS

2004

443,357 RESIDENTS

2025



HEADS UP HALF-PENNY FACT

**Vehicle registrations
in Charleston County
have increased 41.5%
since 2008.**

The Surging Population

The Charleston County population is projected to increase by more than 42,000 in the next decade.

And, more people means more vehicles.

Referendum Roadmap

Sept 2025

- County Council establishes a Transportation Sales Tax (TST) Special Committee.

Oct 2025

- Listening sessions, stakeholder meetings, and municipal briefings are being held across the County to gather public input on priorities for a potential future TST.

Spring 2026

- County Council's TST Special Committee receives a briefing and begins developing the draft framework for a potential future TST.
- After gathering additional public input on the draft proposal, County Council will determine whether to proceed with pursuing a future TST.

Continuous Public and Stakeholder Education and Engagement. Increased Transparency and Accountability of the TST Program.

Potential Investment Categories

Concept of a Future \$4.25B TST Program

(Authorized by Council Sept. 25, 2025)

Greenbelt Program

- Protective purchases of land
- Creation of public parks, waterway access, greenways, and greenspaces

Bike & Pedestrian

- Continue to close gaps and expand the sidewalk and bicycle network
- Address known safety concerns

Public Transit

- Continue and expand service
- Lowcountry Rapid Transit

Roadways

- Improve pavements
- Rural safety
- Intersection safety
- Bottlenecks such as signal coordination, widenings, intersections, and operational changes

Get Involved

In the coming months, Council will engage the community with openness and transparency **to shape decisions for today and the future.**

- 1** Fill out our online questionnaire
- 2** Attend meetings & workshops
- 3** Submit comments & questions
Email us anytime at TST@PublicInput.com
- 4** Stay informed
Sign up for updates on CharlestonTransportation.com

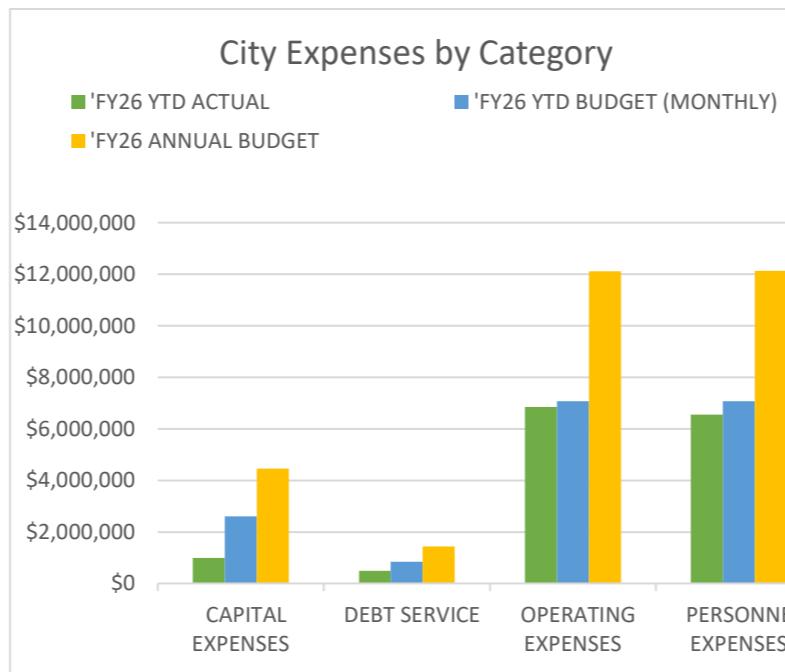
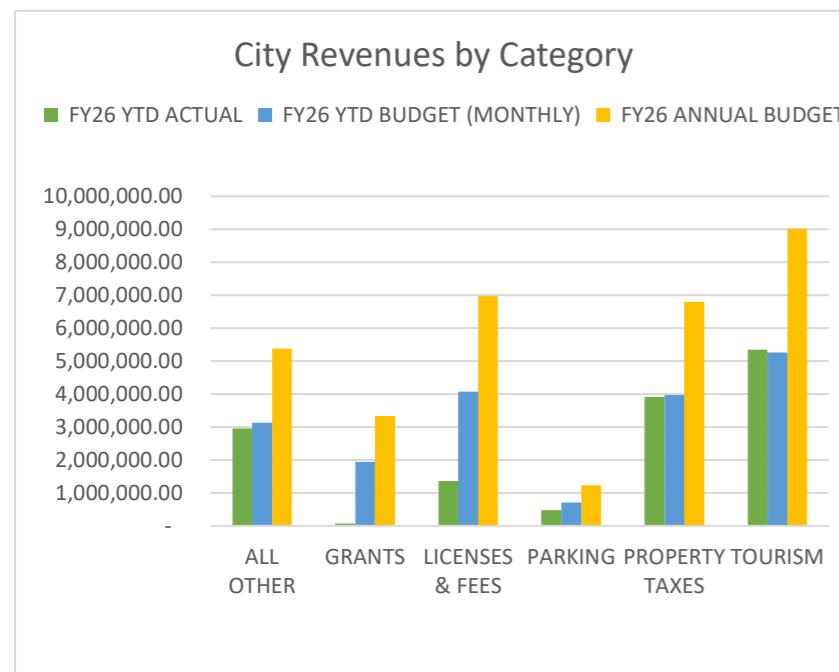
- 1** What have been the successes and challenges with the existing Transportation Sales Tax program?
- 2** Which of the key investment categories are most important to you and your community?
- 3** Are there any others that should be added?



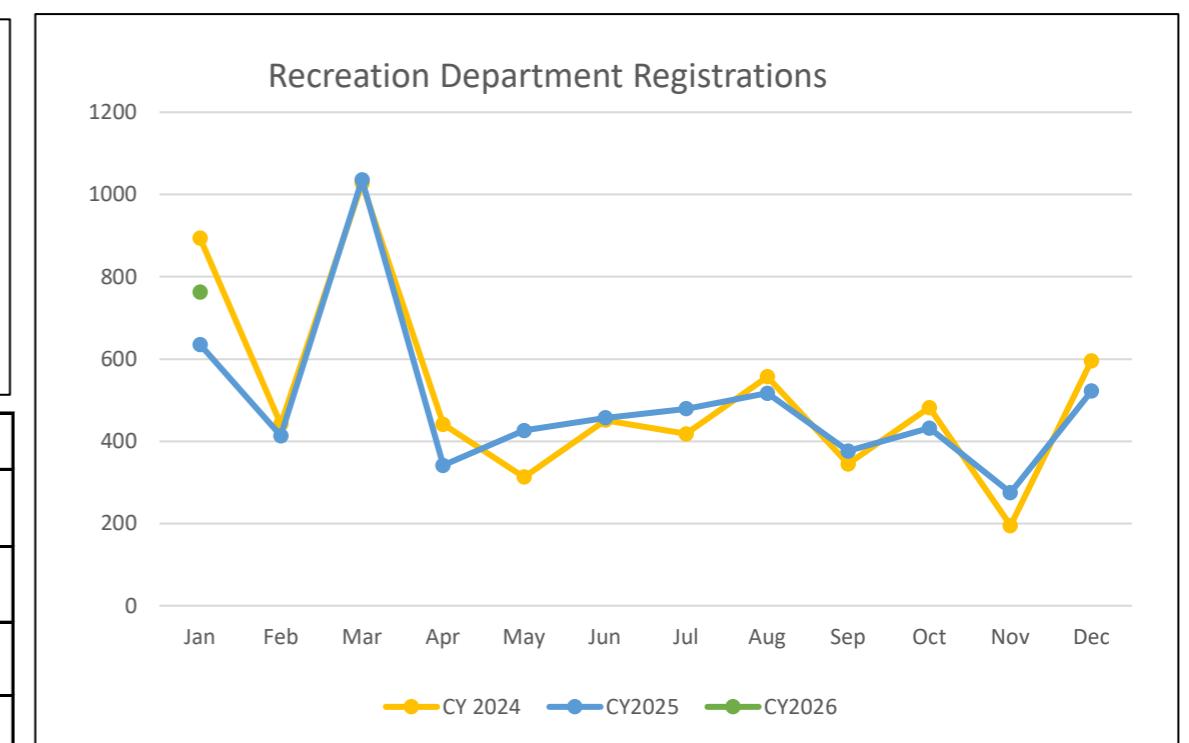
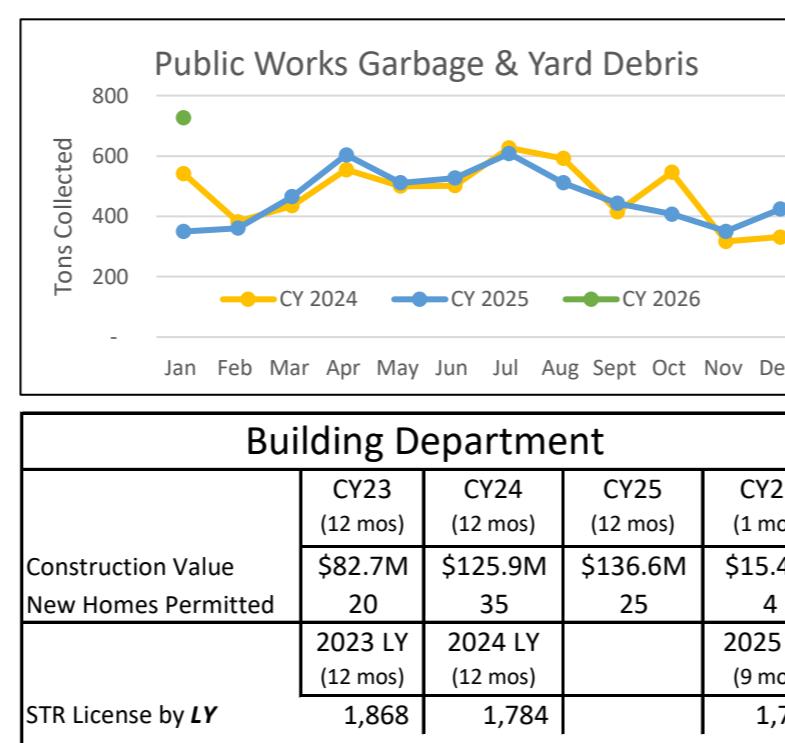
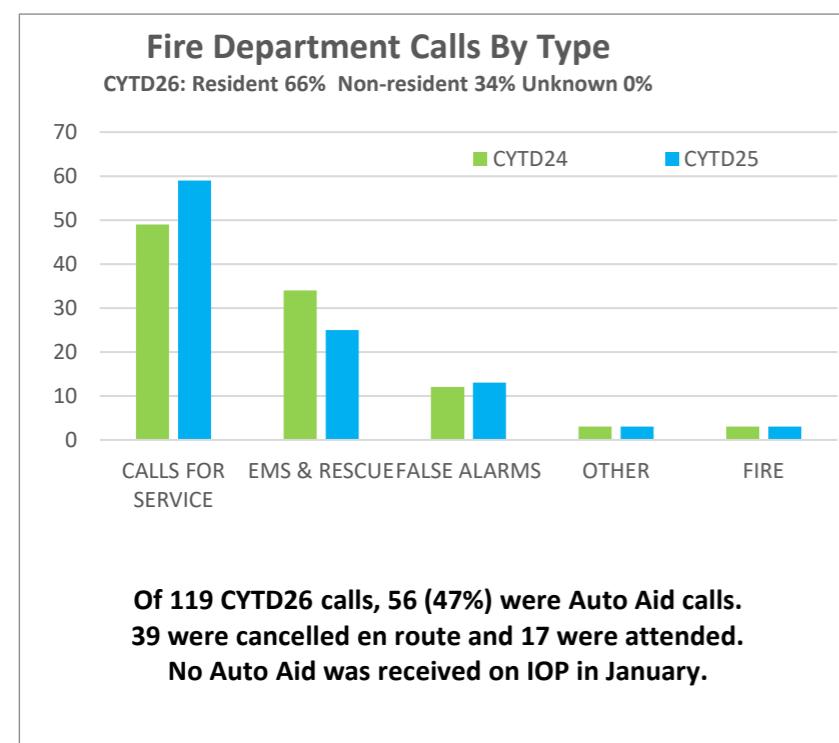
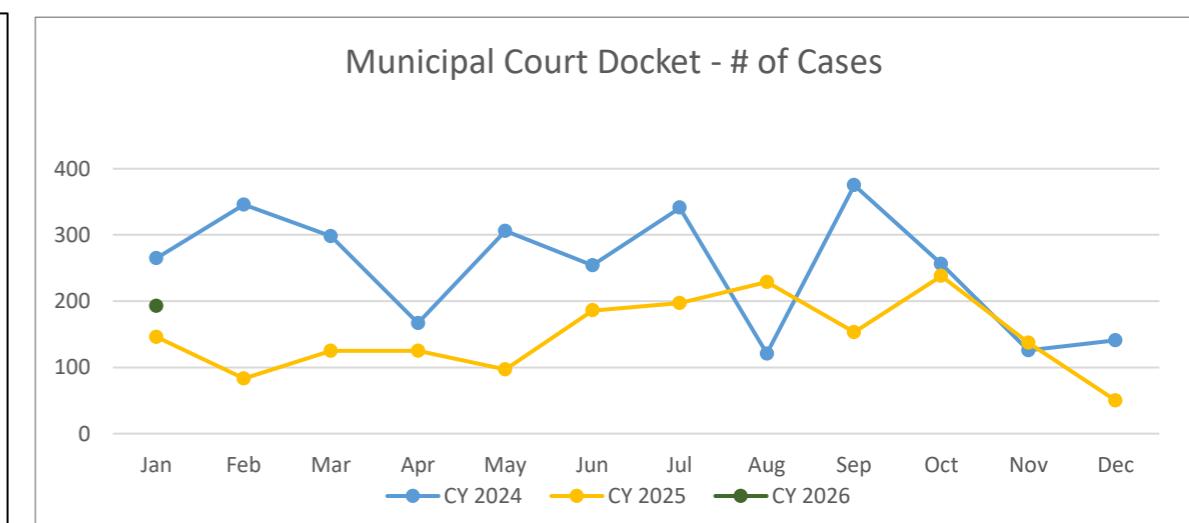
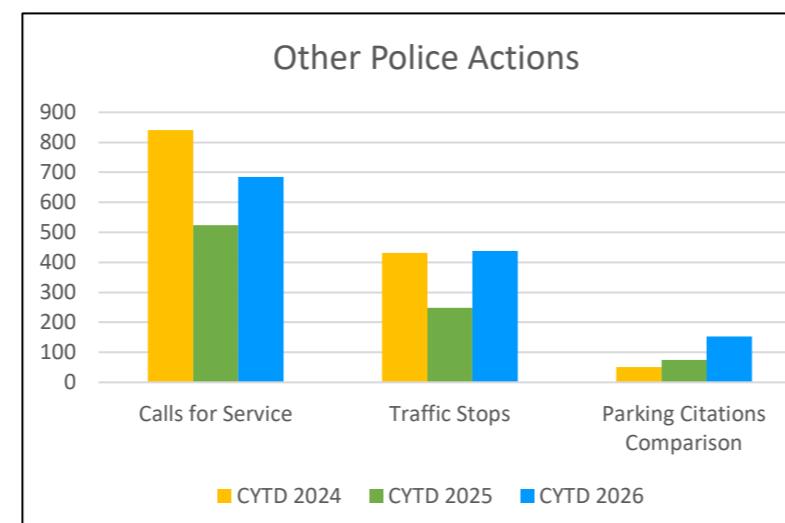
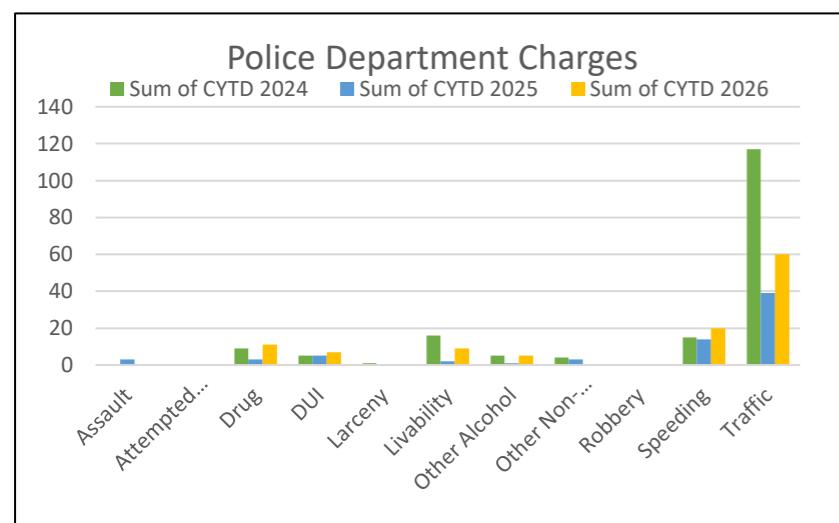
Scan here for
Questionnaire

City of Isle of Palms Operations Dashboard

January 2026



Personnel Vacancies					
Type	City Hall	Police	Fire	Pub Wks	Rec
Full-time	1 Human Resource Manager	1 Police Officers	3 Paramedics/		
Part-time					
Upcoming Community Events					
❖ President's Day- City Offices Closed Monday, February 16 All Day					
Speaker Series: SC Birds - Holy City Birding Wednesday, February 25 10:30 AM - 11:30 AM at Recreation Center					
● Coffee with the Mayor Friday, February 27 9:00 AM - 11:00 AM at Recreation Center					
Speaker Series: Arthritis Tuesday, March 3 10:30 AM - 11:30 AM at Recreation Center					
♫ Front Beach Fest Saturday, March 7 12:00 PM - 4:00 PM at Front Beach					



City of Isle of Palms

Analysis of Dwelling Units and Short Term Rentals License Year 2025-2026

Data from Charleston County Property Tax Records (updated November 2025) & IOP Short Term Rental License (STRL) Records as of 1/31/2026

Net increase of 39 Dwelling Units from 2024 to 2025 (see notes for details)

COUNTY DATA for 2025		
	4%	6%
Total Dwelling Units		

ADDS TO COUNTY DATA		
	4%	6%
Total		

Single Family	1,557	1,575	3132 ²	4	26	30 ¹
Townhouse	31	204	235			
Duplex/Triplex	22	28	50	24	29	53 ³
Condominium	66	931	997		52	52 ⁴
Commercial Conc	-	119	119 ⁵			-
Total Dwellings	1,676	2,857	4,533	28	107	135

BREAKDOWN COUNTY TOTALS ACCORDING TO IOP SHORT TERM RENTAL LICENSE STATUS									
4% Primary Residence			6% Investment Property			All Residential Parcels			
4% with IOP STRL	4% Other	Total 4%	6% with IOP STRL	6% Other	Total 6%	Total Dwelling Units	Total STRLs	% with a STRL	
108	1,453	1,561	756	845	1,601	3,162	864	27%	
2	29	31	89	115	204	235	91	39%	
9	37	46	25	32	57	103	34	33%	
13	53	66	719	264	983	1,049	732	70%	
132	1,572	1,704	1,589	1,256	2,845	4,549	1,721	38%	

Potential unlicensed rentals identified by Rentalscape

4% Pending licenses (applied within last 60 days but not paid) 1

6% Pending licenses (applied within last 60 days but not paid) 5

1,727

Distribution of 4% and 6% Dwellings Over Time							
	2010	2015	2020	2022	2023	2024	2025
4% Primary Resid	33%	34%	37%	36%	36%	36%	37%
6% Investment Pri	67%	66%	63%	64%	64%	64%	63%

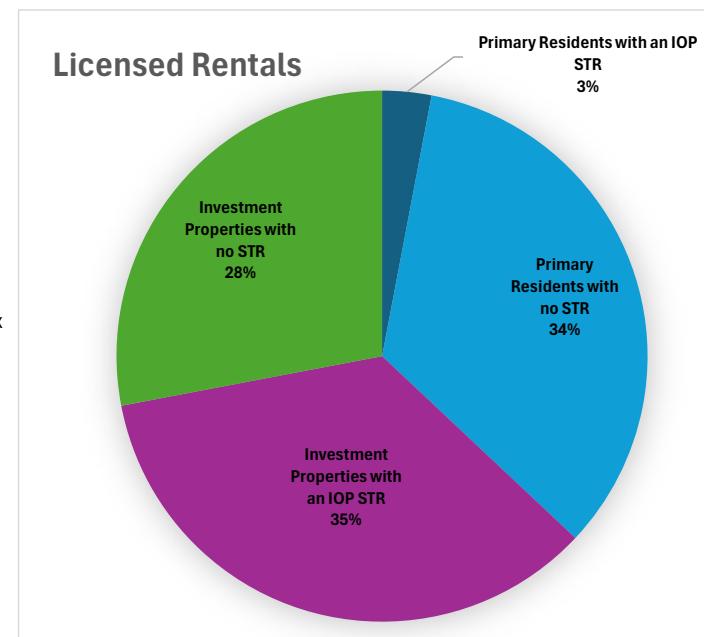
¹ 16 single-family residences listed as vacant lots on the county report, 14 new constructions that have received IOP Certificates of Occupancy.

² 14 SFR's are tax exempted and were included as 4% in 2025 data because they are legal residents.

³ Duplexes & triplexes have one Parcel ID in county data but represent 2 or more dwelling units. Additionally, 1 duplex has been converted to a single-family residence.

⁴ Certain condos contain two separate lockout units that operate independently and hold separate STR licenses, but appear under a single Parcel ID in county records. In 2025, 38 more lockout units were identified.

⁵ In 2023, 119 commercial condominium units were each issued individual business licenses. Beginning from Year 2024, these units have been collectively licensed under a single "hotel" business license.





ISLE OF PALMS POLICE DEPARTMENT
MONTHLY REPORT
JANUARY 2026



SIGNIFICANT DEPARTMENTAL ACTIONS

Incidents of interest in January include 35 arrests, 438 traffic stops, 11 drug related charges, 80 traffic citations, and 7 arrests for driving under the influence.

The Isle of Palms Police Department has one officer participating in the FBI Joint Terrorism Task Force.

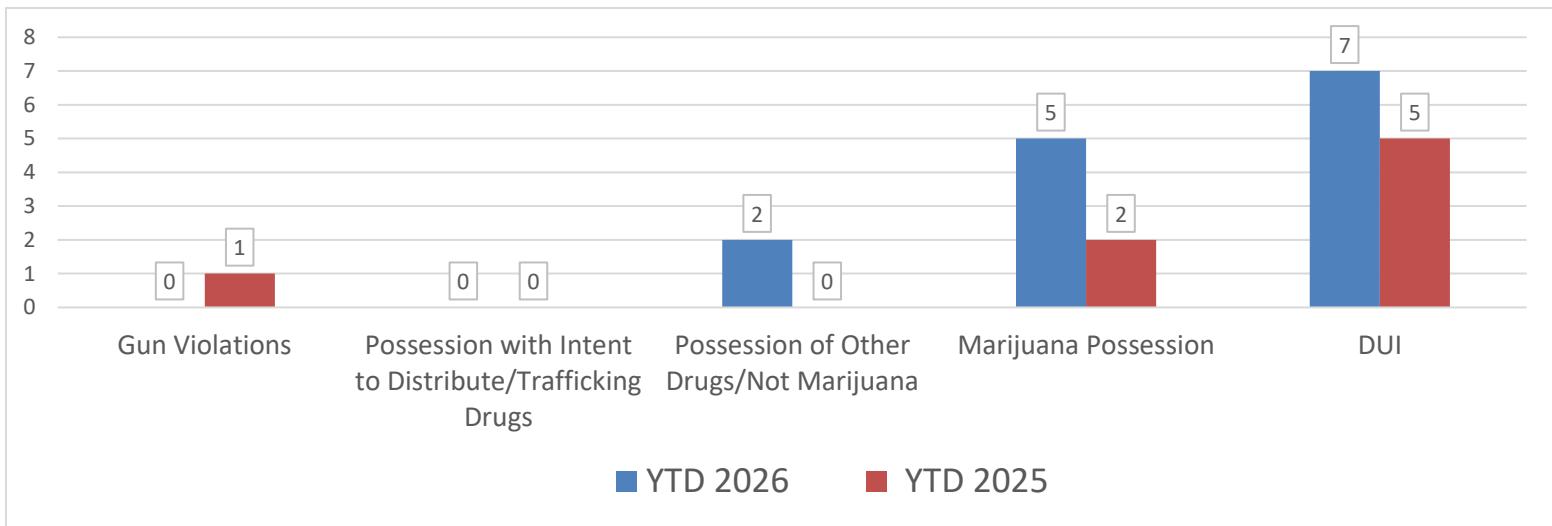
ACTIVITY SUMMARY	JAN	YTD	JAN	YTD	BEACH RELATED CHARGES	JAN	YTD	JAN	YTD
	2026	2026	2025	2025		2026	2026	2025	2025
	Calls for Service	684	684	524		Alcohol on Beach	0	0	0
Incident Reports	89	89	59	59	Smoking on Beach	0	0	0	0
Traffic Collisions	2	2	0	0	Litter on Beach	0	0	0	0
Traffic Stops	438	438	249	249	Glass on Beach	0	0	0	0
Bicycle Stops	4	4	0	0	Plastics on Beach	0	0	0	0
Golf Cart Stops	1	1	0	0	Vehicles on Beach	0	0	0	0
Marine Calls for Service	0	0	0	0	Nudity on Beach	0	0	0	0
Arrests	35	35	21	21	Beached Boat on Beach	0	0	0	0
State Law Violations	102	102	66	66	Destruction of Sea Oats	0	0	0	0
City Ordinance Violations	8	8	2	2	Dog Off Leash	1	1	1	1
Warning Citations	361	361	202	202	TOTAL	1	1	1	1
Parking Citations-PCI Municipal Services	153	153	75	75	CHARGES	JAN	YTD	JAN	YTD
Isle of Palms Warrants Served	2	2	2	2		2026	2026	2025	2025
Criminal Investigations-Cases Opened	11	11	10	10	Attempted Murder	0	0	0	0
Criminal Investigations-Cases Closed	4	4	8	8	Robbery	0	0	0	0
Training Hours	304	304	326	326	Assault	0	0	0	0
Coyote Sightings	10	10	5	5	Domestic Violence	0	0	3	3
Beach Wheel Chairs Issued	0	0	1	1	Public Disorderly	0	0	0	0
REPORTS BY OFFENSE TYPES	JANUARY	YTD	2026	2026	Burglary	0	0	0	0
	2026	2026			Possession of Stolen Vehicle	0	0	0	0
	DUI	7			Grand Larceny	0	0	0	0
Other Alcohol Offense	4	4			All Other Larceny	0	0	0	0
Arson/Suspicious Fire	0	0			Fraud	0	0	0	0
Rape/Sexual Assault	1	1			Weapon Violation	0	0	1	1
Assault	0	0			Drug Violations/Sale/Manufacture/ Distribution/Etc.	0	0	0	0
Indecent Exposure	0	0			Possession of Controlled Substance	0	0	0	0
Harassment	0	0			Other Drug Possession Methamphetamine/ Cocaine/Cocaine Base/Ecstasy/MDMA/Etc.	2	2	0	0
Drug Incident	13	13			Simple Possession of Marijuana/Possession 1 oz. or less	5	5	2	2
Homicide/Manslaughter	0	0			Drug Equipment Violation	4	4	1	1
Traffic	25	25			Vandalism/Damage to Property	0	0	0	0
DUS	11	11			Driving Under Suspension	11	11	10	10
Robbery	0	0			Driving Under Influence	7	7	5	5
Burglary	0	0			Other Alcohol Violation	5	5	1	1
Theft from Motor Vehicle	0	0			Speeding	20	20	14	14
Motor Vehicle Theft	0	0			Other Traffic Related	49	49	29	29
Larceny	0	0			Golf Cart Violation	0	0	0	0
Fraud	2	2			Marine Violation	0	0	0	0
Suicide (Actual or Attempted)	2	2			Resisting/Hindering/Assaulting Public Official or Police Officer	0	0	0	0
Vandalism	2	2			False Information to Police/Fire/Rescue	0	0	0	0
Weapon Law Violations	0	0			Failure to Stop for Police/Evade/Elude	0	0	0	0
Assist Other Agency	7	7			Animal Violation (Other than Dog at Large)	1	1	1	1
Noise Violation	3	3			Noise Violation	0	0	0	0
All Other Offenses	19	19			Littering	1	1	0	0
TOTAL	96	96			Indecent Exposure	0	0	0	0
					Business License	6	6	0	0
					All Other Charges	0	0	2	2
					TOTAL	111	111	69	69



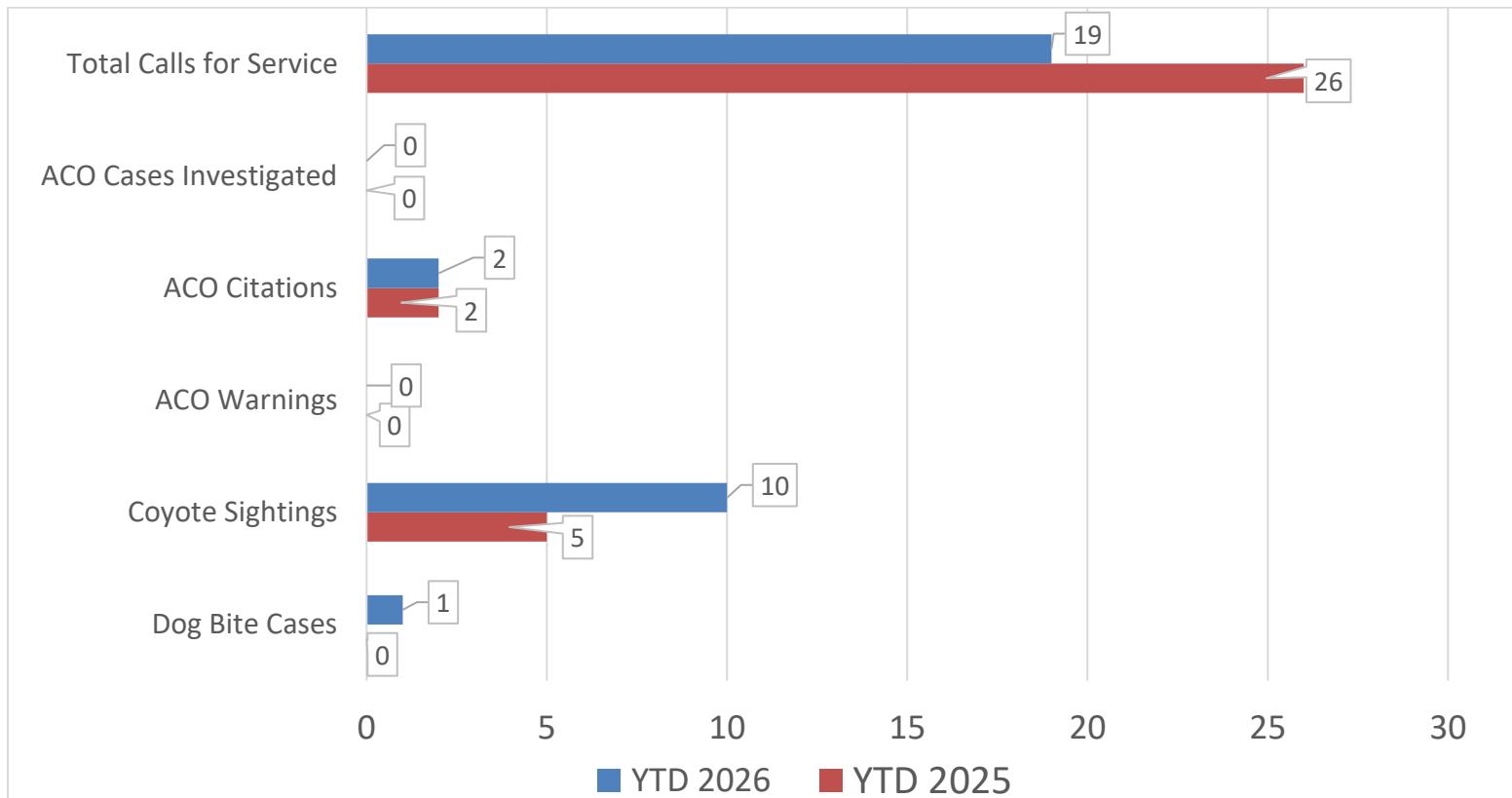
ISLE OF PALMS POLICE DEPARTMENT MONTHLY REPORT JANUARY 2026



Drug, Gun, and DUI Charge Trend – Year to Date



Animal Control Activity - Year to Date





ISLE OF PALMS POLICE DEPARTMENT

MONTHLY REPORT

JANUARY 2026

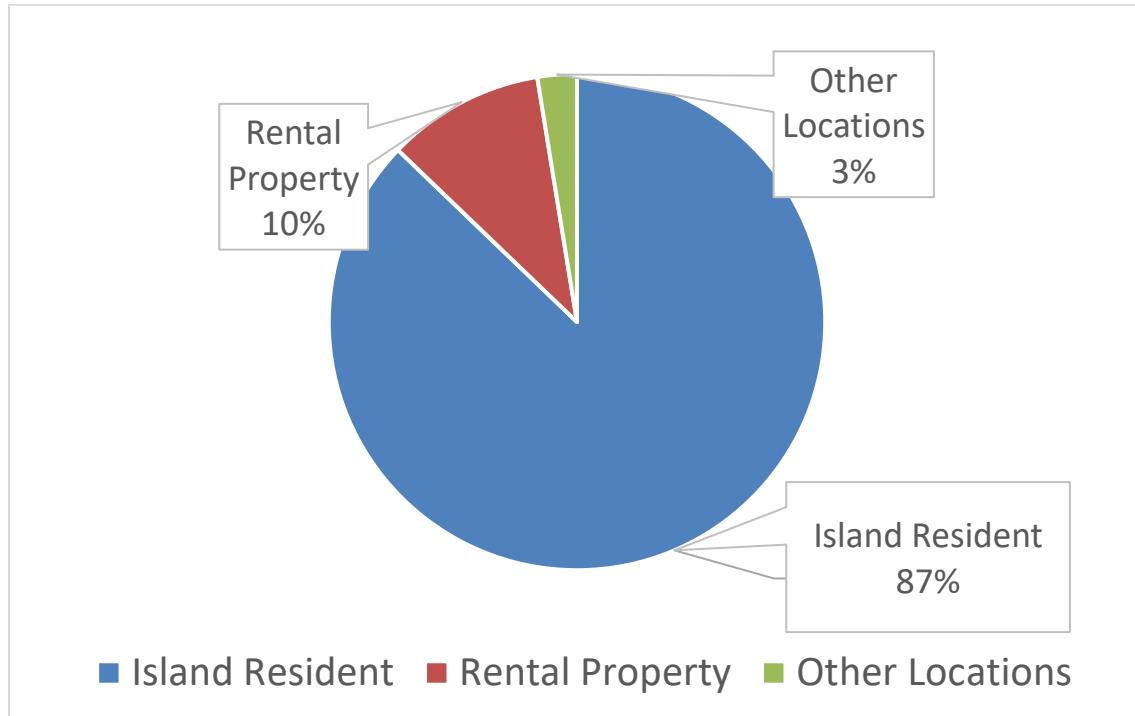


Livability Statistics – JANUARY 2026

LIVABILITY COMPLAINTS	ISLAND RESIDENT	RENTAL PROPERTY	OTHER LOCATIONS	TOTAL COMPLAINTS
NOISE	2	1	0	3
FIREWORKS	0	1	0	1
UNKEMPT LOTS	0	0	0	0
RIGHT-OF-WAY OBSTRUCTION	0	0	0	0
BUSINESS LICENSE	17	0	1	18
OTHER PROPERTY VIOLATIONS NOT LISTED	1	0	0	1
SHORT TERM RENTAL OCCUPANCY VIOLATIONS	0	0	0	0
SHORT TERM RENTAL VEHICLE LIMIT VIOLATIONS	0	0	0	0
ROLL CART VIOLATIONS	14	2	0	16
TOTAL	34	4	1	39
% BY CATEGORY	87%	10%	3%	

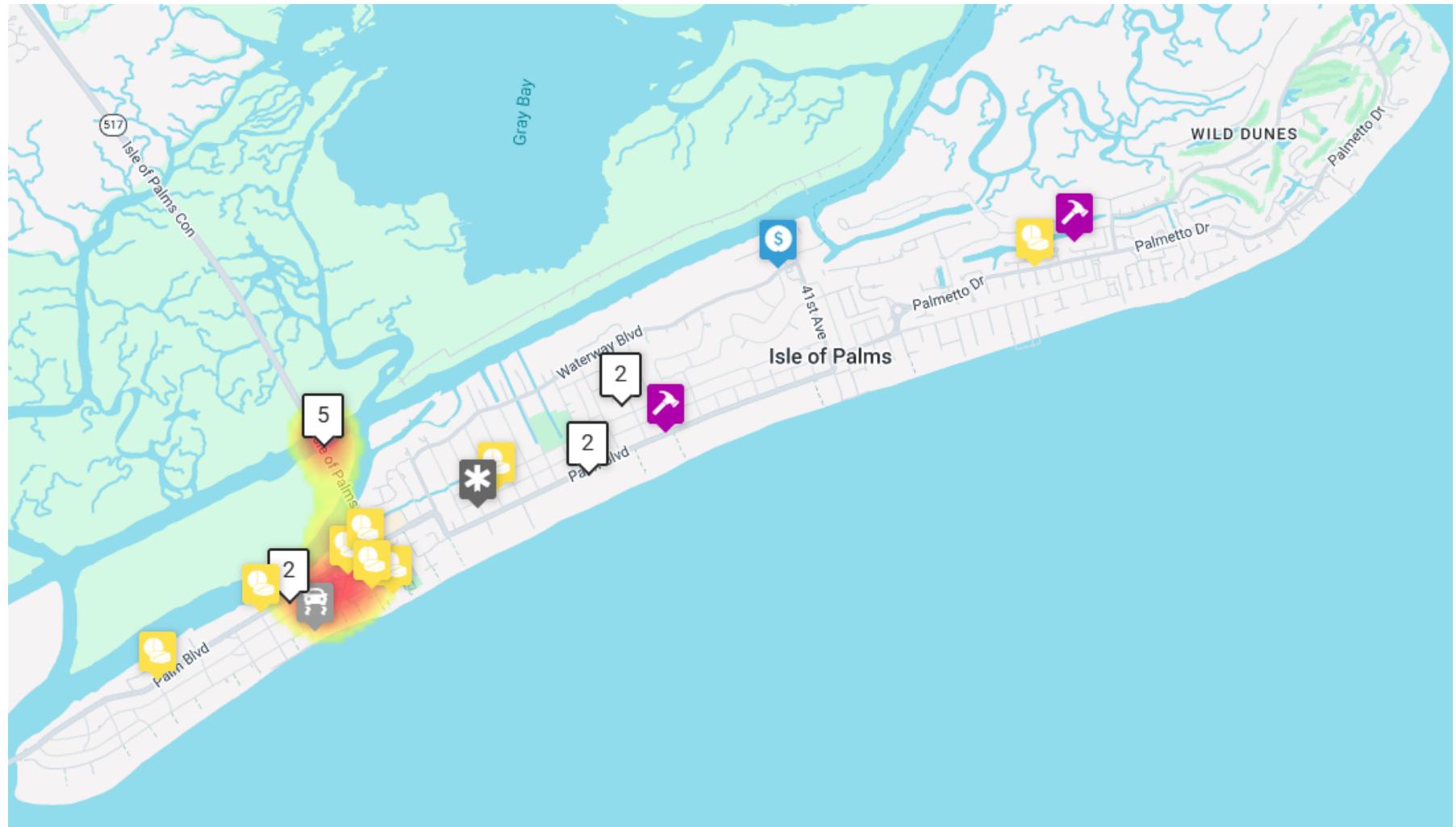
CITATIONS	WARNINGS	UNFOUNDED	COMPLAINT DISPOSITION
0	2	1	3
0	1	0	1
0	0	0	0
0	0	0	0
6	0	12	18
0	1	0	1
0	0	0	0
0	0	0	0
0	16	0	16
6	20	13	39
15%	51%	33%	

Livability Complaint by Property Type – JANUARY 2026



INCIDENT REPORT DENSITY/HEAT MAP

JANUARY 2026





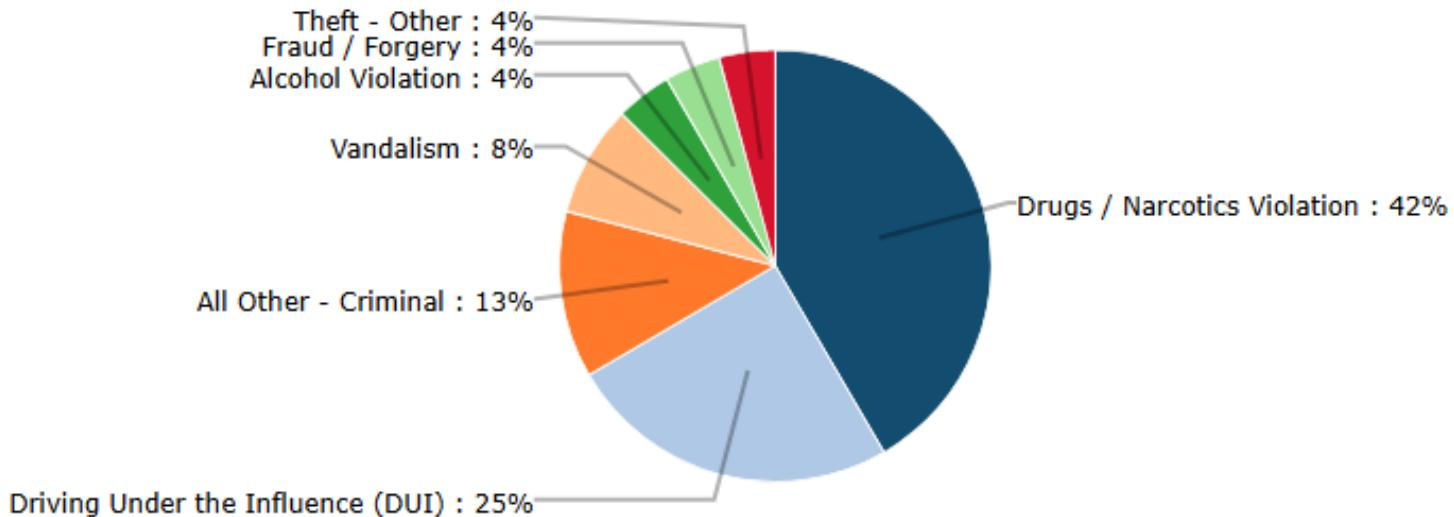
ISLE OF PALMS POLICE DEPARTMENT

MONTHLY REPORT

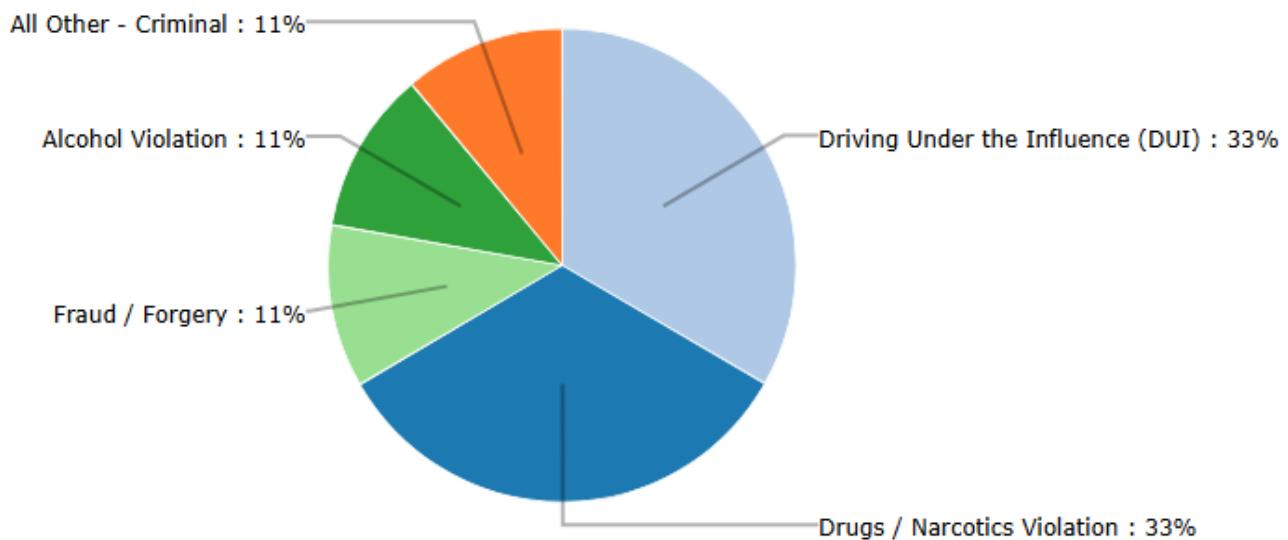
JANUARY 2026



Reported Incident Crime Class Types – JANUARY 2026



Reported Incident Crime Class Types (Red Area) – JANUARY 2026



“All Other” includes incidents related to animals, noise, livability, and other violations.



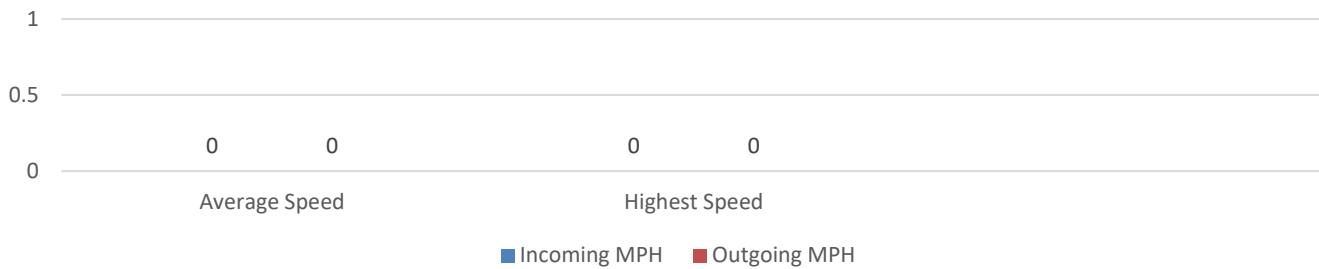
ISLE OF PALMS POLICE DEPARTMENT

MONTHLY REPORT

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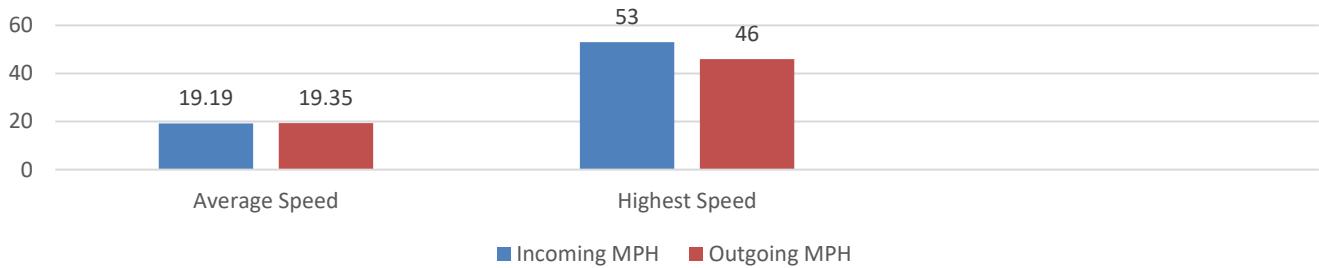


41st Ave Radar Stats (Wildwood side) JANUARY 2026



- Radar inoperable at this location.

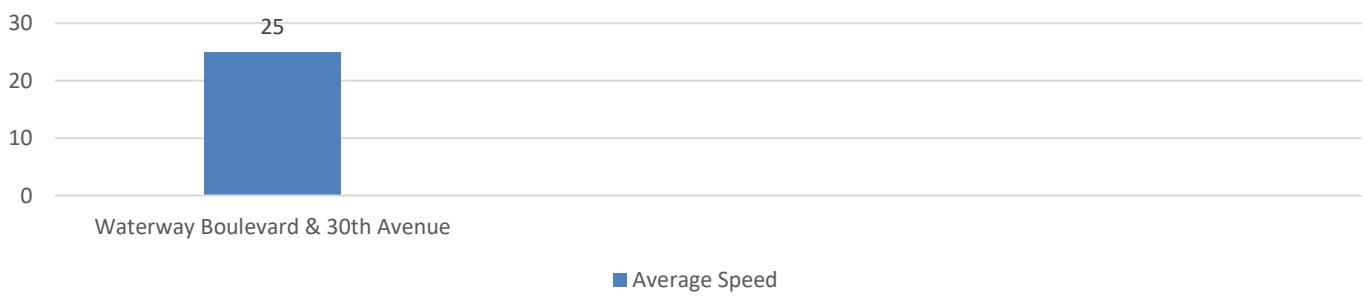
41st Ave Radar Stats (Marginal side) JANUARY 2026



Total Incoming Vehicles: 11,605
Total Outgoing Vehicles: 9,630

Busiest Day of the Month: January 10, 2026
Total Vehicles Incoming: 528
Total Vehicles Outgoing: 362

Mobile Radar Trailer JANUARY 2026



PCI MUNICIPAL SERVICES

JANUARY 2026

Violation Description	Valid Count	Cancel Count	Paid Count	Citation Total	Warning Total
PARKED WITHIN 15FT OF FIRE HYDRANT	0	0	0	0	1
PARKED ON PAVEMENT	10	4	8	22	8
HANDICAPPED/ NON-VISABLE PLACARD	0	1	0	1	0
PARKED WITHIN 4FT OF PAVEMENT	19	5	15	39	0
GOLF CART PARKING ONLY	0	1	0	1	0
PARKED AGAINST THE FLOW OF TRAFFIC	16	3	30	49	20
PARKED IN A LOADING ZONE	5	0	3	8	0
BLOCKING BEACH ACCESS	0	0	0	0	0
RESIDENTIAL PERMIT REQUIRED	20	4	3	27	14
NO PARKING ZONE	2	2	2	6	2
Total	72	20	61	153	45



MONTHLY REPORT

2026



JANUARY 2026

ISLE OF PALMS FIRE & RESCUE

Authored by: Craig K. Oliverius, Fire Chief



OPERATIONS

Incident by Type

CALL TYPE	CATEGORY	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	CYTD 26
ALARM MALFUNCTION	FALSE ALARMS													0
ANIMAL RESCUE	OTHER													0
ASSIST POLICE	OTHER													0
BRUSH, GRASS, LEAVES	FIRE													0
1-FIRE	FIRE	3												3
2 - Overpressure Rupture, Explosion, Overheat (No Fire)	OTHER													0
3-RESCUE & EMS	EMS & RESCUE	47												47
4-HAZARD (NO FIRE)	OTHER	1												1
5-SERVICE CALL	CALLS FOR SERVICE													0
6-GOOD INTENT CALL	CALLS FOR SERVICE	11												11
7-FAKE ALM/CALL	FALSE ALARMS	56												56
8-SEVERE WEATH/DISAS	OTHER	1												1
9-SPEC INCIDENT	OTHER													0
10-Not Reported	OTHER													0
TOTAL		119	0	0	0	0	0	0	0	0	0	0	0	119
RESIDENT		79												79
NON-RESIDENT		40												40
UNKNOWN		0												0
TOTAL		119	0	0	0	0	0	0	0	0	0	0	0	119

Residency Status

TOTAL INCIDENTS FOR THE MONTH: 119

Resident Calls: 79

Non-Resident Calls: 40

Unknown: 0

Emergency Medical Incidents

Isle of Palms Fire & Rescue

Number of Emergency Medical Incidents: 17

Number of Resident Emergency Medical Incidents: 17

Number of Non-Resident Emergency Medical Incidents: 0

Number of unknown residency Emergency Medical Incidents: 0

Monthly Training Schedule



December 2025 Training Schedule

Fire Training

Date	Time	Topic	Proctor	Location
TBA	TBA	Target Hazard Presentation	TBA	TBA
TBA	TBA	Target Hazard Presentation	TBA	TBA
TBA	TBA	Target Hazard Presentation	TBA	TBA
12/03/25 (B)	0930 & 1330	Charleston County Dispatch Tour	CECC	8500 Palmetto Commerce
12/04/25 (C)	0930 & 1300	Charleston County Dispatch Tour	CECC	8500 Palmetto Commerce

Medical Training

Date	Time	Topic	Instructor	Location
December - A-Shift	N/A	Pediatric Emergencies Part 2	CAPCE	N/A
December - B-Shift	N/A	Pediatric Emergencies Part 2	CAPCE	N/A
December - C-Shift	N/A	Pediatric Emergencies Part 2	CAPCE	N/A

Special Operations Training

Date	Time	Topic	Instructor	Location
12/09/25 ARRT	0800-1600	High Water Rescue	N/A	Mount Pleasant

Wellness

Date	Time	Topic	Proctor	Location
12/11/25 (B)	1000-1100	First Sun EAP Presentation	Bethany Jaenicke	St. 1 Training Room
12/12/25 (B)	1000-1100	First Sun EAP Presentation	Bethany Jaenicke	St. 1 Training Room
12/11/25 (C)	0900-1300	MUSC Resilient Responder "Walk & Talk"	Elizabeth Evans	IOPFR St. 1
12/15/25 (B)	1200-1300	Firefighter Yoga	Crystal Fenton	Rec Center
12/16/25 (C)	1200-1300	Firefighter Yoga	Crystal Fenton	Rec Center
TBA	1300-1400	K-9 Therapy with Lucy	Ms. Catherine & Chaplain Paula	IOPFR St.1

Training Announcements

- Shawn Jenkins Children's Hospital Goodnight Lights – 12/04/25, 12/11/25, 12/18/25, 12/22/2025
 - Engineer Promotional Testing, 12/09/25 & 12/10/25
 - Maritime Incident Response Team (MIRT), 12/02/25
 - FF Will Payne Onboarding, 12/02/25
 - BC Eagle Drop-in, 12/15/25 1300-1600
 - LENS Christmas Luncheon, 12/17/25
 - ICS Command Training – Remains Required for BC/Captains @ CFD Sta 11 (Fridays)
 - Merry Christmas & Happy Holidays

FIRE MARSHAL

January 2026 Report

- Routine Inspections
- Assist with MPFD Recruit School Live Burns
- Deliver Boat 1020 back to IOP Marina from Leeds Ave Boat Ramp via coastal waters
- Hurricane Expo Meeting with REC. Department
- Ran Jetski 1002
- Meeting with WDCA and Resort HOA concerning resident complaint
- Registered for NAFI Fire Investigation training program in Charlotte on Feb. 23-26
- Build Simulations for SimsUshare software program
- Create new department Pre-Incident Survey form
- Complete CFItrainer courses

Joshua Uys
Public Information Officer
Phone: (854) 837-2330
Email: juys@iop.net

City of Isle of Palms News Release



Fire Safe SC Designation

Isle of Palms S.C. – January 23, 2026 - The City of Isle of Palms Fire Department has been designated “Fire Safe” for another year.

The Fire Safe SC program promotes and implements community risk reduction across the state and acknowledges communities committed to fire prevention, public safety education, and emergency preparedness. The designation reflects the City's continued compliance with established fire safety and risk-reduction standards.

Along with an orientation, Fire Safe SC has five goals for a Fire Department to become designated for Fire Safe SC:

1. Department members must complete four different courses in that year.
2. The department must identify the top three residential calls for service in the previous year, and what interventions were used to reduce them in the year following.
3. The department must transition incident reporting/data collection from the National Fire Incident Reporting System (NFIRS) to the National Emergency Response Information System (NERIS).
4. The department must utilize the power of partnerships to reduce risk in the community and explain how each new or existing partnership has impacted the community.
5. The department must promote fire and life safety education, listing how many citizens were educated and by what means.

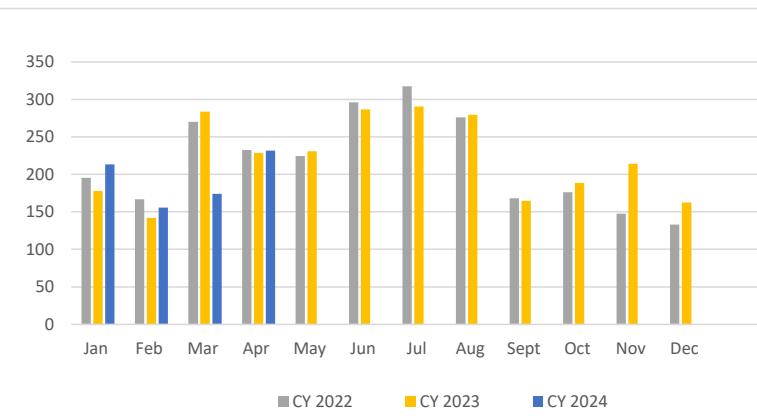
The Fire Safe SC designation also has an impact on a fire department's ISO ratings, which directly influence insurance premiums for homes and businesses in the community. Generally a lower score results in lower costs and the City of Isle of Palms has proudly maintained an ISO rating of 1 since 2017, which is the best possible rating.

Fire Safe SC signals that the Isle of Palms is proactive, not just reactive, when it comes to fire.

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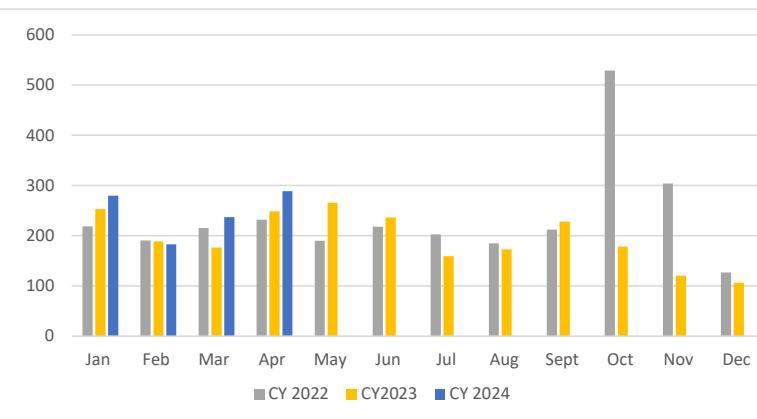
City of Isle of Palms, SC
Public Works Department - January 2026 Report
Household Garbage (Tons)

Month	2021	2022	2023	2024	2025	2026
Jan	177.84	195.16	177.78	213.1	188.39	163.35
Feb	146.48	166.74	141.99	155.8	122.54	
Mar	204.6	269.88	283.84	174.12	155.86	
Apr	249.86	232.29	228.59	231.41	200.01	
May	238.23	224.49	230.63	270.85	172.1	
Jun	309.71	295.83	286.52	285.71	312.67	
Jul	334.17	317.47	290.33	369.56	360.17	
Aug	285.21	275.99	279.2	251.11	275.98	
Sept	247.76	167.91	164.66	207.05	174.7	
Oct	184.63	175.99	188.33	188.84	147.66	
Nov	315.31	147.67	213.92	130.67	155.89	
Dec	286.85	133.1	162.31	177.15	203.88	



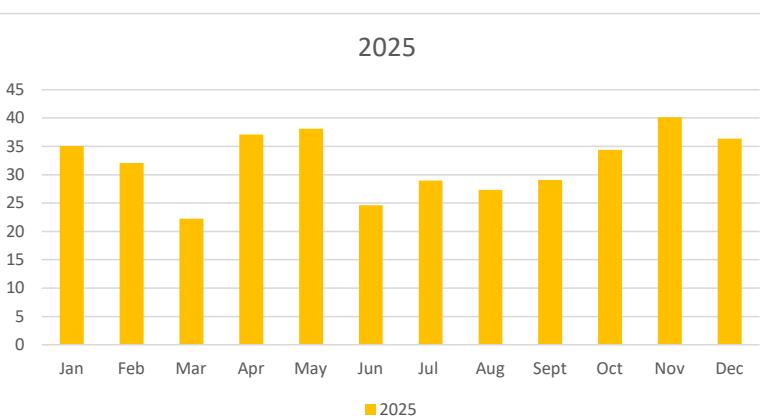
Yard Debris (Tons)

Month	Column2	2022	2023	2024	2025	2026
Jan		183.07	218.4	252.78	279.78	126.21
Feb		156.06	190.63	188.5	182.95	212.03
Mar		282.37	215.58	176.46	236.88	286.98
Apr		256.07	231.64	248.37	288.91	366.07
May		208.32	190.02	265.62	229.39	300.94
Jun		266.23	217.88	236.52	186.2	189.64
Jul		273.08	202.64	159.51	256.16	218.83
Aug		223.64	184.78	172.83	250.74	207.4
Sept		182.96	212.11	227.8	176.09	239.25
Oct		152.16	528.77	178.51	317.18	225.59
Nov		124.04	304.19	120.6	166.13	350.71
Dec		125.14	126.89	106.2	141.64	183.77



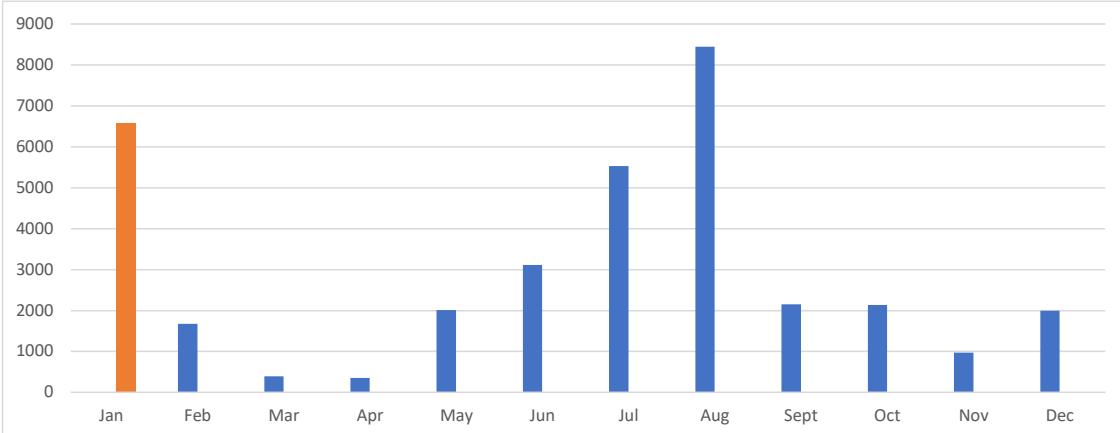
Miscellaneous Garbage Collection (Tons)

Month	2022	2023	2024	2025	2026
Jan				35.07	50.14
Feb				32.09	
Mar				22.25	
Apr				37.1	
May				38.12	
Jun				24.64	
Jul				28.98	
Aug				27.3	
Sept				29.06	
Oct				34.36	
Nov				40.14	
Dec				36.36	



Stormwater Management (Linear Feet)

Month	2025	2026
Jan	0	6587
Feb	1679	
Mar	395	
Apr	358	
May	2010	
Jun	3115	
Jul	5530	
Aug	8445	
Sept	2150	
Oct	2140	
Nov	975	
Dec	2000	



Beach Access Paths Maintenance & Improvements

Location	Description
Island wide	Beach access winter cut back and maintenance
Front beach restroom access	Repair of outside showers
City wide beach clean up	Cleaning of misc. beach garbage
Public restroom, sea cabins, 9th 1X	Boardwalk fastener repair/9th Ave. Mobi mat repair
Palm Blvd. 21st-41st	Rights of way maintenance when needed-winter schedule
Beach accesses/beach	Beach access maintenance-Weekly beach cleaning Public services

Building & Facilities Maintenance

Location	Description
City Hall	Step and railing repair-moved shelves in Building Dept.
Carmen R Bunch Park	Grand oak tree pruning/Dominion electrical meter install
Public Services	Ongoing deployment of new city garbage cans
Public Restrooms	Preventative maint. of public restrooms
Beach/Public Services	Public works beach sweep
Public Services	27th and Cameron replace streetsign
PSB	Generator 6 month inspection
Public Services	Installed bollards
Garbage compactor	Cleaning weekly/powerwashing
Streets	Work orders generated for SCDOT crosswalk striping
Garbage compactor	Weekly monitoring/cleaning public services/powerwashing
Marina	UST Marina/ PSB and compliance testing
City wide	City wide trash clean up- cigarette urns public services
UST	DES Compliance testing
City Hall	Elevator inspections

Stormwater Management

DATE	COMPANY	ZONE	LOCATION	ft	DESCRIPTION
1/2/2026	IOP	25	41st ditch	125	restructured ditch line with (mini)
1/5/2026	IOP	25	41st ditch	550	restructured ditch line with (mini)
1/6/2026	IOP	25-Jan	41st ditch	550	restructured ditch line with (mini)
1/7/2026	IOP	25	41st ditch	200	restructured ditch line with (mini)
1/7/2026	IOP		Public Service		worked on Mini (brush mower)
1/8/2026	IOP		City wide		Ditch cleaning assessment
1/12/2026	IOP	18	Lauden & 30th ave	400	cut ditch line with Mini (brush)
1/12/2026	IOP	14-A	25th outfall	100	cut ditch line with Mini (brush)
1/13/2026	IOP		7th to 5th Palm Blvd	1200	cut right a-way with Mini (brush)
1/14/2026	IOP	25	41st ditch	625	restructured ditch line with (mini)
1/15/2026	IOP	25	41st ditch	350	restructured ditch line with (mini)
1/20/2026	IOP	25	forest tr & 41st ditch		remove rocks from in front of pipes
1/21/2026	IOP	25	41st ditch	100	restructured rocks around pipe (mini)
1/21/2026	IOP	17	Lauden Street	125	resturctured ditch line with (mini)
1/26/2026	IOP		beach acc. (1-5)		checked acc and closed 1B with (tape)
1/27/2026	IOP		Monthly UST		PWB,PSB,Marina
1/28/2026	Pleasant Place	15	between 26th & 27th	1030	removed debris from ditch line
1/29/2026	Pleasant Place	14-A	between 25th & 26th	1232	removed debris from ditch line

Fortis Environmental LLC-City of Isle of Palms drainage maintenance contractor FE

IOP Public Services PS drainage maintenance IOP



Isle of Palms Recreation Department

Monthly Report

January 2026

Programs, Group Fitness, Athletics & Special Events

- Adult Classes: Fitness Classes and Programs with top participation: Move-It (21), Core & More (19), Strength (19), Stability & Strength (18), Open Gym Volleyball (18), Yin Yoga (16), Suspension Training (16), Pilates (12), Tabata (11), Mahjongg (10), & Table Tennis open play (8).
- Youth Classes: Gymnastics (36), Youth Art (43), Pre-teen Yoga (9), Latin America/ Spanish (5), Youth Reading (4)
- Kids Jam was held on Monday, January 5 from 9am - 2pm (26) children participated in the school's day out program.
- Speaker Series: January 10 - Ladies Coastal Skills (18)
January 21 - Financial Health (4)
January 26 - Barrier Island (19)
- Keenagers: Wednesday, January 7 at noon. 35 people attended the cover dish luncheon and played bingo.
- Flower Power: Cacti & Succulents - (9) people participate.
- Piecing It Together Puzzle Competition was held on Friday, January 16 at 10am. Seventeen (17) teams of 4 participated in the competition. Prizes were given to 1st, 2nd & 3rd place teams.
- New Classes added to the schedule: Adult Acrylic painting (6), Reaction Time Training (4), Bone Strength Training (6), Deep Stretch Yoga (3), Drums Alive (3).
- Youth Basketball Games started the week of January 5, team jerseys were provided to all players, team photos were taken on January 13. Games will run through February, and all participants will receive a medal.
- Youth Baseball Registration opened on January 6 for Isle of Palms and Sullivan's Island residents. Non-resident registration started January 13, both will conclude on February 16. Season is scheduled to start in March.

Upcoming Programs, Events & New Offerings

- Keenagers: Wednesday, February 4 at Noon, covered dish lunch and performance by Brantly Cox and his Barbershop Quartet.
- Speaker Series: Healthspan vs. Lifespan - Monday, February 2 at 5pm, Estate Planning, February 10 at 5:30pm, SC Birds - Wednesday, February 25 at 10:30am. Speaker Series are free and open to the public.
- Front Beach Fest: Saturday, March 7 from 12pm - 4pm. Live Music, local restaurants, food trucks, over 60 vendors and activities for children. The event is free and located on Front Beach Isle of Palms.
- Yard Sale: Saturday, March 21 from 8am -11am. 10X10 spaces are \$5, limit two spaces per person vendors will sell used or like new items. A great opportunity to sell gently used items or shop for your next treasure.
- Camp Summershine Registration: Opens March 18 for Isle of Palms Residents only. If spaces remain camp will open to non-residents on March 25.

Operations

- Receiving estimates for upcoming projects interior lobby lighting, flooring for lobby and offices.
- Working on Community Enrichment Plan and prioritizing projects and working toward goals.
- Budget preparations for capital and operating budget and receiving quotes.
- Regional Directors Meeting was held on Charleston County Parks & Recreation on Wednesday, January 21.
- Musco Lighting: working on baseball field lighting and replacement of basketball and tennis court lights
- Netcert Pro walk through, information on additional cameras for facility and live streaming capabilities.
- Hiring Summer Camp Counselors

Maintenance & Repairs

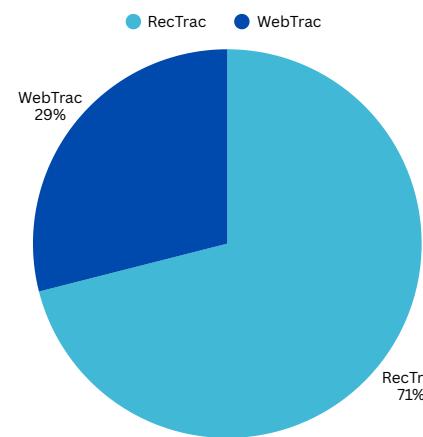
- Softball Field rehabilitation: replaced and repaired irrigation heads, fixing transition from infield to outfield and proper grading work for infield, resized and shaped batter's box, created walking path from dugout to infield, extensive tree work along fence, around and under bleachers, prepped dugouts and in the process of replacing broken water fountain.
- Baseball Field: fixing transition from infield to outfield, reshaped batter's box, built pathway from batters box to infield, reshaped batters circle, reshaped and built-up pitcher's mound. Cleaned and cleared out dugouts.
- Replaced light fixtures in the lobby
- Winterized irrigation and dog park in preparation for the cold/snow days.
- Berkely HVAC replaced VFD on gym unit # 2.
- Met with vendors on quotes for upcoming projects.

Enrollment Report

January 2026

Participants registering for classes during the month from January 1 - January 31 RecTrac: in-house registration vs. WebTrac: online Registrations.

Total registrations for January: 763

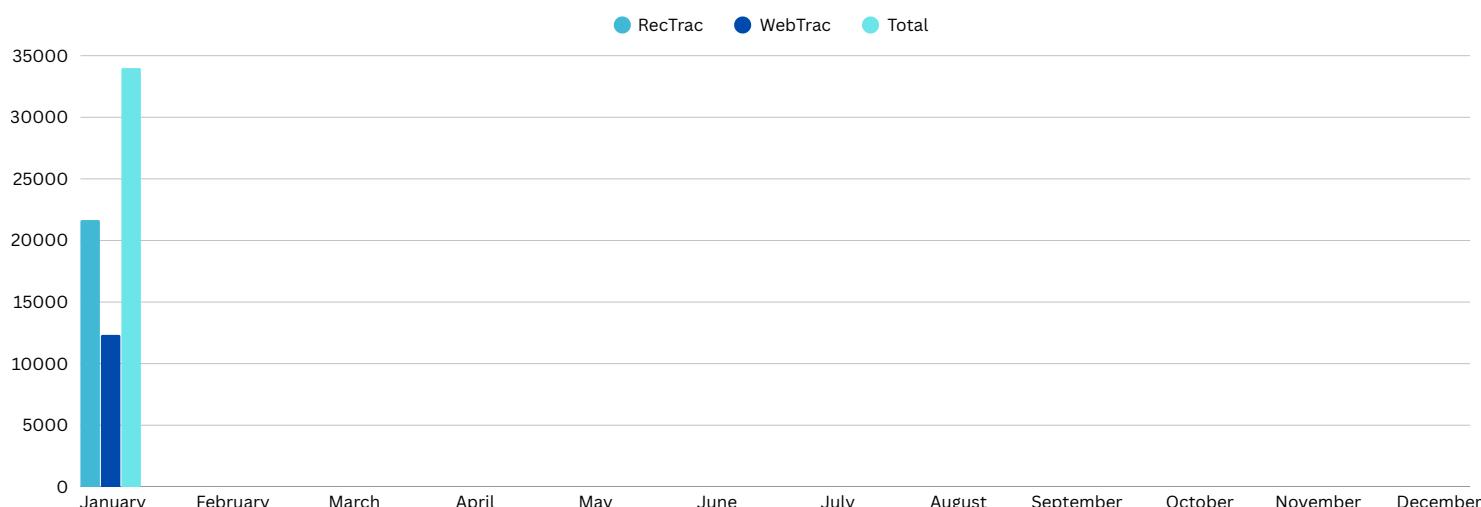


Monthly Revenues 2026

Revenue sales brought in by programs, athletics and events.

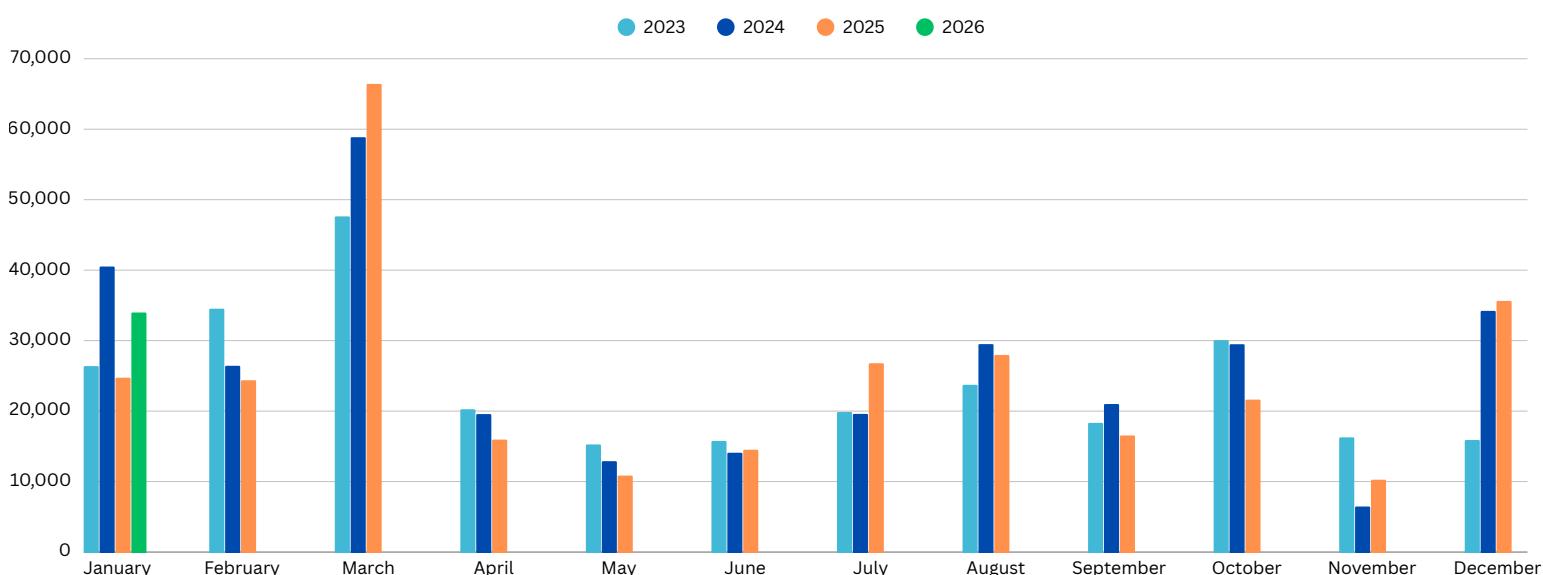
RecTrac: in-house vs WebTrac: online

Total Revenue for January: \$33,991.00



Annual Comparison

Year to Year



Open Gym Daily Average Visits

Participants utilizing the gymnasium for open play



Cardio Room Daily Average Visits

Participants utilizing the cardio room



Upcoming Events:

IOP RECREATION 2026 EVENTS



FEBRUARY

- 2 Speaker Series 5PM
- 4 Keenagers NOON
- 10 Speaker Series 5:30PM
- 16 Presidents Day - CLOSED
- 25 Speaker Series 10:30AM

MARCH

- 3 Speaker Series 10:30AM
- 4 Keenagers NOON
- 7 Front Beach Fest NOON-4PM
- 12 Speaker Series 5PM
- 21 Community Yard Sale 8-11AM
- 23 Speaker Series 9:45AM



City of Isle of Palms, SC

Financial Statement Summary as of 01/31/2026

REVENUE SUMMARY

	YTD Balance	Annual Budget	+/- Budget	% of Budget	Forecast	Fcst_vs_Bgt
General Fund	6,626,659	16,489,811	9,863,152	40%	16,489,811	-
Capital Projects Fund	459,072	3,780,290	3,321,217	12%	4,280,290	500,000
Municipal Accommodations Fee Fund	1,533,378	2,563,556	1,030,177	60%	2,638,556	75,000
Hospitality Tax Fund	778,314	1,465,623	687,310	53%	1,465,623	-
State Accommodations Tax Fund	2,181,851	3,570,774	1,388,923	61%	3,620,774	50,000
Beach Preservation Fee Fund	1,330,685	1,968,232	637,547	68%	1,968,232	-
Marina Enterprise Fund	763,012	2,434,724	1,671,712	31%	934,724	(1,500,000)
Disaster Recovery Fund	80,600	105,053	24,453	77%	105,053	-
All Other Funds	358,537	318,570	(39,967)	113%	318,570	-
Total	14,112,108	32,696,632	18,584,524	43%	31,821,632	(875,000)

Transfers IN / (OUT)

	YTD Balance	Annual Budget	+/- Budget	% of Budget	Forecast	Fcst_vs_Bgt
General Fund	1,306,100	596,172	(709,928)	219%	596,172	-
Capital Projects Fund	-	2,069,887	2,069,887	0%	2,069,887	-
Municipal Accommodations Fee Fund	(642,432)	(1,104,821)	(462,390)	58%	(1,104,821)	-
Hospitality Tax Fund	-	(600,321)	(600,321)	0%	(600,321)	-
State Accommodations Tax Fund	(663,669)	(1,460,781)	(797,112)	45%	(1,460,781)	-
Beach Preservation Fee Fund	-	-	-	-	-	-
Marina Enterprise Fund	-	499,864	499,864	0%	499,864	-
Disaster Recovery Fund	-	-	-	-	-	-
All Other Funds	-	-	-	-	-	-
Total	0	-	(0)	-	-	-

EXPENDITURE SUMMARY

	YTD Balance	Annual Budget	+/- Budget	% of Budget	Forecast	Fcst_vs_Bgt
General Fund	8,841,586	17,085,984	8,244,398	52%	17,105,984	20,000
Capital Projects Fund	1,985,640	4,508,586	2,522,946	44%	5,608,586	1,100,000
Municipal Accommodations Fee Fund	364,466	1,203,938	839,472	30%	1,103,938	(100,000)
Hospitality Tax Fund	636,314	1,166,415	530,101	55%	1,066,415	(100,000)
State Accommodations Tax Fund	775,899	2,516,833	1,740,935	31%	2,416,833	(100,000)
Beach Preservation Fee Fund	1,466,932	930,000	(536,932)	158%	2,118,000	1,188,000
Marina Enterprise Fund	423,768	2,350,572	1,926,804	18%	700,572	(1,650,000)
Disaster Recovery Fund	1,046	13,000	11,954	8%	13,000	-
All Other Funds	387,391	366,393	(20,997)	106%	366,393	-
Total	14,883,043	30,141,722	15,258,679	49%	30,499,722	358,000

NET POSITION SUMMARY

	YTD Actual (Net Position)	Annual Budget (Net Position)	Forecast (Net Position)	Variance(Forecast-Budget)
General Fund	(908,826)	(0)	(20,000)	(20,000)
Capital Projects Fund	(1,526,568)	1,341,591	741,591	(600,000)
Municipal Accommodations Fee Fund	526,480	254,796	429,796	175,000
Hospitality Tax Fund	141,999	(301,113)	(201,113)	100,000
State Accommodations Tax Fund	742,284	(406,840)	(256,840)	150,000
Beach Preservation Fee Fund	(136,247)	1,038,232	(149,768)	(1,188,000)
Marina Enterprise Fund	339,245	584,016	734,016	150,000
Disaster Recovery Fund	79,553	92,053	92,053	-
All Other Funds	(28,854)	(47,823)	(47,823)	-
Total	(770,935)	2,554,910	1,321,910	(1,233,000)

City of Isle of Palms, SC

Financial Statement Summary as of 01/31/2026

General Fund

	FY2026 YTD Actual	FY2026 Annual Budget	% of Budget	FY2025 YTD Actual	% of Prior YTD	Current Annual Forecast	Forecast Above/ (Below) Budget
REVENUES:							
<u>Property Taxes</u>							
Property Taxes	3,364,936	5,650,513	60%	2,351,607	143%	5,650,513	-
Local Option Sales Taxes	545,876	1,150,075	47%	521,043	105%	1,150,075	-
Total -Property Taxes	3,910,813	6,800,588	58%	2,872,649	136%	6,800,588	-
<u>Business Licences</u>							
Business Licenses	494,901	2,524,090	20%	688,857	72%	2,524,090	-
Total -Business Licences	494,901	2,524,090	20%	688,857	72%	2,524,090	-
<u>Building Permits</u>							
Building Permits	656,045	797,462	82%	736,878	89%	797,462	-
Total -Building Permits	656,045	797,462	82%	736,878	89%	797,462	-
<u>Residential Rental Licenses</u>							
Residential Rental Licenses	102,099	1,635,295	6%	102,556	100%	1,635,295	-
Total -Residential Rental Licenses	102,099	1,635,295	6%	102,556	100%	1,635,295	-
<u>Other Licenses (Insurances & Utilities)</u>							
Other Licenses (Insurances & Utilities)	101,000	2,009,932	5%	113,081	89%	2,009,932	-
Total -Other Licenses (Insurances & Utilit	101,000	2,009,932	5%	113,081	89%	2,009,932	-
<u>Fines and Forfeitures</u>							
Court Generated Revenues	330,942	550,000	60%	271,691	122%	550,000	-
Total -Fines and Forfeitures	330,942	550,000	60%	271,691	122%	550,000	-
<u>State Shared Funds & Admin fee</u>							
State Shared Funds	58,941	143,000	41%	57,034	103%	143,000	-
State Acc Tax Admin Fee	120,337	187,945	64%	80,796	149%	187,945	-
Total -State Shared Funds & Admin fee	179,278	330,945	54%	137,830	130%	330,945	-
<u>Parking Revenue</u>							
Parking Lot Revenues	252,959	624,351	41%	230,066	110%	624,351	-
Parking Meter Revenues	218,695	599,867	36%	211,775	103%	599,867	-
Residential Parking Guests	-	-	-	-	-	-	-
Total -Parking Revenue	471,654	1,224,218	39%	441,841	107%	1,224,218	-
<u>All Others</u>							
All Others	379,928	617,283	62%	340,105	112%	617,283	-
Total -All Others	379,928	617,283	62%	340,105	112%	617,283	-
Total Revenues	6,626,659	16,489,811	40%	5,705,487	116%	16,489,811	-
EXPENDITURES, (YTD target = 58%) :							
<u>Mayor and Council</u>							
Salaries and Wages	66,324	105,142	63%	64,674	103%	105,142	-
Operations	19,589	37,736	52%	26,018	75%	37,736	-
Total - Mayor and Council	85,913	142,878	60%	90,692	95%	142,878	-
<u>General Government</u>							
Salaries and Wages	487,754	1,112,920	44%	418,479	117%	1,112,920	-
Operations	589,118	1,885,687	31%	648,307	91%	1,905,687	20,000
Total - General Government	1,076,872	2,998,607	36%	1,066,787	101%	3,018,607	20,000
<u>Police</u>							
Salaries and Wages	1,725,720	3,332,565	52%	1,725,413	100%	3,332,565	-
Operations	413,068	656,145	63%	386,971	107%	656,145	-
Total - Police	2,138,788	3,988,710	54%	2,112,384	101%	3,988,710	-
<u>Fire</u>							
Salaries and Wages	2,749,805	4,745,622	58%	2,646,545	104%	4,745,622	-
Operations	458,236	761,249	60%	490,585	93%	761,249	-
Total - Fire	3,208,041	5,506,871	58%	3,137,131	102%	5,506,871	-
<u>Public Works</u>							
Salaries and Wages	690,993	1,151,533	60%	637,940	108%	1,151,533	-
Operations	468,185	822,639	57%	439,791	106%	822,639	-
Total - Public Works	1,159,178	1,974,171	59%	1,077,731	108%	1,974,171	-
<u>Building, Planning & Engineering</u>							
Salaries and Wages	188,473	465,990	40%	287,488	66%	465,990	-

City of Isle of Palms, SC

Financial Statement Summary as of 01/31/2026

General Fund

	FY2026 YTD Actual	FY2026 Annual Budget	% of Budget	FY2025 YTD Actual	% of Prior YTD	Current Annual Forecast	Forecast Above/ (Below) Budget
Operations	69,741	115,217	61%	39,758	175%	115,217	-
Total - Building, Planning & Engineering	258,213	581,208	44%	327,245	79%	581,208	-
<u>Recreation</u>							
Salaries and Wages	521,917	954,379	55%	517,616	101%	954,379	-
Operations	171,696	267,410	64%	154,937	111%	267,410	-
Special Activities	44,882	116,000	39%	42,311	106%	116,000	-
Total - Recreation	738,495	1,337,789	55%	714,864	103%	1,337,789	-
<u>Judicial and Legal</u>							
Salaries and Wages	100,832	205,722	49%	102,027	99%	205,722	-
Operations	49,164	290,000	17%	93,312	53%	290,000	-
Total - Judicial and Legal	149,996	495,722	30%	195,340	77%	495,722	-
<u>Parking Meter</u>							
Salaries and Wages	26,090	60,027	43%	34,474	76%	60,027	-
Operations	-	-	-	-	-	-	-
Total - Parking Meter	26,090	60,027	43%	34,474	76%	60,027	-
Total Expenditures	8,841,586	17,085,984	52%	8,756,647	101%	17,105,984	20,000
Revenue over (under) expenditures	(2,214,927)	(596,172)	-	(3,051,160)	-	(616,172)	(20,000)
<i>Other Financing Sources (Uses):</i>							
Total - Transfer In	1,306,100	2,666,059	49%	886,423	147%	2,666,059	-
Total - Transfer Out	-	(2,069,887)	0%	-	-	(2,069,887)	-
Total Other Financing Sources (Uses):	1,306,100	596,172	219%	886,423	147%	596,172	-
Net Change	(908,826)	(0)	-	(2,164,737)	-	(20,000)	(20,000)

City of Isle of Palms, SC

Monthly YTD Budgeted Summary as 01/31/2026

of :

REVENUE SUMMARY

	YTD Balance	Monthly Budget	Remains to collect	YTD % Budget	FY25 Forecast	Fcst_vs_Bgt
General Fund	6,626,659	9,619,057	2,992,397	69%	9,619,057	-
Capital Projects Fund	459,072	2,205,169	1,746,097	21%	2,705,169	500,000
Municipal Accommodations Fee Fund	1,533,378	1,495,407	(37,971)	103%	1,570,407	75,000
Hospitality Tax Fund	778,314	854,947	76,633	91%	854,947	-
State Accommodations Tax Fund	2,181,851	2,082,951	(98,900)	105%	2,032,951	(50,000)
Beach Preservation Fee Fund	1,330,685	1,148,135	(182,550)	116%	1,148,135	-
Marina Enterprise Fund	763,012	1,420,176	657,164	54%	(79,824)	(1,500,000)
Disaster Recovery Fund	80,600	61,281	(19,319)	132%	61,281	-
All Other Funds	358,537	185,833	(172,704)	193%	185,833	-
Total	14,112,108	19,072,956	4,960,848	74%	18,097,956	(975,000)

Transfers IN / (OUT)

	YTD Balance	Monthly Budget	Remains to collect	YTD % Budget	FY25 Forecast	Fcst_vs_Bgt
General Fund	1,306,100	348,250	(957,850)	375%	348,250	-
Capital Projects Fund	-	1,206,917	1,206,917	0%	1,206,917	-
Municipal Accommodations Fee Fund	(642,432)	(644,583)	(2,152)	100%	(644,583)	-
Hospitality Tax Fund	-	(851,667)	(851,667)	0%	(851,667)	-
State Accommodations Tax Fund	(663,669)	(350,000)	313,669	190%	(350,000)	-
Beach Preservation Fee Fund	-	-	-	-	-	-
Marina Enterprise Fund	-	291,083	291,083	0%	291,083	-
Disaster Recovery Fund	-	-	-	-	-	-
All Other Funds	-	-	-	-	-	-
Total	0	(0)	(0)	(0)	(0)	-

EXPENDITURE SUMMARY

	YTD Balance	Monthly Budget	Remains to collect	YTD % Budget	FY25 Forecast	Fcst_vs_Bgt
General Fund	8,841,586	9,966,824	1,125,238	89%	9,986,824	20,000
Capital Projects Fund	1,985,640	2,630,009	644,368	75%	3,730,009	1,100,000
Municipal Accommodations Fee Fund	364,466	702,297	337,831	52%	602,297	(100,000)
Hospitality Tax Fund	636,314	680,409	44,095	94%	580,409	(100,000)
State Accommodations Tax Fund	775,899	1,468,153	692,254	53%	1,368,153	(100,000)
Beach Preservation Fee Fund	1,466,932	542,500	(924,432)	270%	1,730,500	1,188,000
Marina Enterprise Fund	423,768	1,371,167	947,399	31%	(278,833)	(1,650,000)
Disaster Recovery Fund	1,046	7,583	6,537	14%	7,583	-
All Other Funds	387,391	213,729	(173,661)	181%	213,729	-
Total	14,883,043	17,582,671	2,699,629	85%	17,940,671	358,000

NET POSITION SUMMARY

	YTD Actual (Net Position)	Monthly Budget	Forecast (Net Position)	Variance(Forecast-Budget)
General Fund	(908,826)		483	(19,517)
Capital Projects Fund	(1,526,568)		782,077	182,077
Municipal Accommodations Fee Fund	526,480		148,527	323,527
Hospitality Tax Fund	141,999		(677,129)	(577,129)
State Accommodations Tax Fund	742,284		264,799	314,799
Beach Preservation Fee Fund	(136,247)		605,635	(582,365)
Marina Enterprise Fund	339,245		340,093	490,093
Disaster Recovery Fund	79,553		53,697	53,697
All Other Funds	(28,854)		(27,897)	(27,897)
Total	(770,935)		1,490,285	157,285
				(1,333,000)

Note:

This schedule illustrates how the city's annual budget would look if it were divided evenly across each month. It's a monthly breakdown of the yearly budget for reference purposes.

	CASH BALANCES		FUND BALANCES				
	01/31/2026	1/31/2025	6/30/2025 AUDITED Fund Balance (Note 1)	FY26 YTD Actual Net Revenues & Transfers Less Expenses	Current Fund Balance	6/30/26 Budgeted Fund Balance	6/30/26 Forecast Fund Balance
General Fund	5,471,498	4,160,937	5,162,168	(908,826)	4,253,342	6,011,087	5,991,087
As a % of GF Exp (target is > 30%)	32%	26%					
Capital Projects	15,763,768	15,420,951	14,943,051	(1,526,568)	13,416,483	14,677,305	14,077,305
Municipal Accommodations Fee Fund	6,274,097	4,449,767	5,807,135	526,480	6,333,616	5,258,606	5,433,606
Hospitality Tax Fund	2,330,723	1,872,740	2,016,188	141,999	2,158,188	1,634,141	1,734,141
State Accommodations Tax Fund	6,497,169	5,796,852	5,754,886	742,284	6,497,169	4,977,438	5,127,438
Beach Preservation Fee Fund	11,506,943	9,459,294	10,543,187	(136,247)	10,406,940	11,452,988	10,264,988
Marina Enterprise Fund	4,172,309	2,547,009	2,732,109	527,720	3,259,829	4,300,129	4,450,129
Disaster Recovery Fund	3,601,563	3,390,096	4,222,662	79,553	4,302,215	3,583,719	3,583,719
Other Restricted	176,664	220,069	202,693	(28,854)	173,838	131,559	131,559
Total All Cash	55,794,734	47,317,714	51,384,079	(582,459)	50,801,620	52,026,972	50,793,972
Deposits at LGIP 3.9604% Average	51,894,705	93%					
Deposits at TRUIST	3,900,028	7%					
Restricted Cash	15,101,989	27%					

JANUARY 2026 NOTES:

- Fiscal year-to-date (YTD) January revenues are steadily arriving, with about 40% of the annual budget achieved. There is a positive variances in property taxes as the county start to collect annual property taxes, as well as parking revenues compared to the prior year.
- Business License revenue totals \$494,901 year-to-date compared to \$688,857 during the same period last year, reflecting a decrease of \$193,956, driven primarily by the timing of annual renewals and fewer new licenses issued. Building Permit revenue totals \$656,045 year-to-date compared to \$736,878 last year, also reflecting a decrease of approximately \$80,833, tied to slower development activity, with both revenue streams expected to improve as additional renewals, applications, and new project submissions occur later in the fiscal year.
- General Fund expenditures are currently tracking at 52% of the annual budget, which remains below the year-to-date benchmark of 58% for the second quarter.
- The City holds approximately \$51.8 million in Local Government Investment Pool and \$3.9 million in Truist cash deposits primarily from property tax collection in January. Total cash balances are \$55.8 million, compared to \$47.3 million at the same time last year — an increase of \$8.5 million.
- The LGIP investment accounts are currently earning an average interest rate of 3.9604%, a slight decrease from last month's rate of 4.0841%. Despite this slight decline, the LGIP continues to outperform the majority of comparable investment alternatives.
- There is \$1.5 million in unspent SCPRT funding for Marina dredging, deferred to FY27. Additionally, \$26.6 million is restricted for tourism-related expenditures or beach preservation, including \$1.250 million from state funding allocated for stormwater collection system and drainage improvements earmarked for Waterway Blvd later this year and additional \$1 million to be used in FY2027 for 38th and 41st Avenue drainage improvements. The \$1 million awarded in April 2025 from the State SCPRT budget for beach renourishment will be utilized in FY26 if the project moves forward.

City of Isle of Palms, SC

Financial Statement Summary as of 01/31/2026

Capital Projects Funds

	FY2026 YTD Balance	FY2026 Annual Budget	% of FY2026 Budget	FY2025 YTD Balance	% of Prior YTD	Current Annual Forecast	Forecast Above/(Below) Budget
REVENUES:							
<u>Rebates</u>							
Grant Income	67,396	3,330,000	2%	355,812	19%	3,830,000	500,000
Total - Rebates	67,396	3,330,000	2%	355,812	19%	3,830,000	500,000
<u>Interest Income</u>							
Misc & Interest Income	391,676	450,290	87%	435,041	90%	450,290	-
Total - Interest Income	391,676	450,290	87%	435,041	90%	450,290	-
Total Revenues	459,072	3,780,290	12%	790,853	58%	4,280,290	500,000
EXPENDITURES:							
<u>General Government</u>							
Operations	46,040	281,000	16%	414,039	11%	281,000	-
Total - General Government	46,040	281,000	16%	414,039	11%	281,000	-
<u>Police</u>							
Operations	76,360	156,500	49%	103,734	74%	156,500	-
Total - Police	76,360	156,500	49%	103,734	74%	156,500	-
<u>Fire</u>							
Operations	60,270	178,160	34%	110,481	55%	178,160	-
Total - Fire	60,270	178,160	34%	110,481	55%	178,160	-
<u>Public Works</u>							
Operations	1,687,357	3,573,707	47%	384,325	439%	4,673,707	1,100,000
Total - Public Works	1,687,357	3,573,707	47%	384,325	439%	4,673,707	1,100,000
<u>Building, Planning & Engineering</u>							
Operations	18,202	125,000	15%	-	-	125,000	-
Total - Building, Planning & Engineering	18,202	125,000	15%	-	-	125,000	-
<u>Recreation</u>							
Operations	34,579	133,519	26%	54,118	64%	133,519	-
Total - Recreation	34,579	133,519	26%	54,118	64%	133,519	-
<u>Marina Public Dock</u>							
Operations	62,833	60,700	104%	4,600	1366%	60,700	-
Total - Marina Public Dock	62,833	60,700	104%	4,600	1366%	60,700	-
Total Expenditures	1,985,640	4,508,586	44%	1,071,297	185%	5,608,586	1,100,000
Revenue over (under) expenditures	(1,526,568)	(728,296)	-	(280,444)	-	(1,328,296)	(600,000)
Other Financing Sources (Uses):							
Total - Transfer In	-	2,069,887	0%	-	-	2,069,887	-
Total - Transfer Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses):	-	2,069,887	0%	-	-	2,069,887	-
Net Change	(1,526,568)	1,341,591	-	(280,444)	-	741,591	(600,000)

City of Isle of Palms, SC

Financial Statement Summary as of 01/31/2026

Municipal Accommodations Fee Fund

	FY2026 YTD Balance	FY2026 Annual Budget	% of FY2026 Budget	FY2025 YTD Balance	% of Prior YTD	Current Annual Forecast	Forecast Above/(Below) Budget
REVENUES:							
<u>Rebates</u>							
Accommodation Fee Revenue	1,400,959	2,320,958	60%	1,347,975	104%	2,395,958	75,000
Grant Income	-	-	-	-	-	-	-
Total - Rebates	1,400,959	2,320,958	60%	1,347,975	104%	2,395,958	75,000
<u>Interest Income</u>							
Misc & Interest Income	132,419	129,322	102%	123,899	107%	129,322	-
Total - Interest Income	132,419	129,322	102%	123,899	107%	129,322	-
<u>Proceeds From Municipal Leases</u>							
SBITA Financing	-	113,276	0%	-	-	113,276	-
Total - Proceeds From Municipal Leases	-	113,276	0%	-	-	113,276	-
Total Revenues	1,533,378	2,563,556	60%	1,471,874	104%	2,638,556	75,000
EXPENDITURES:							
<u>General Government</u>							
Operations	44,554	205,613	22%	108,349	41%	205,613	-
Total - General Government	44,554	205,613	22%	108,349	41%	205,613	-
<u>Police</u>							
Operations	114,511	173,000	66%	84,272	136%	173,000	-
Total - Police	114,511	173,000	66%	84,272	136%	173,000	-
<u>Fire</u>							
Operations	97,227	223,957	43%	161,626	60%	123,957	(100,000)
Total - Fire	97,227	223,957	43%	161,626	60%	123,957	(100,000)
<u>Public Works</u>							
Operations	60,472	398,668	15%	187,281	32%	398,668	-
Total - Public Works	60,472	398,668	15%	187,281	32%	398,668	-
<u>Recreation</u>							
Operations	5,668	73,000	8%	50,153	11%	73,000	-
Total - Recreation	5,668	73,000	8%	50,153	11%	73,000	-
<u>Front Beach/Public Restroom</u>							
Operations	42,034	129,700	0	57,759	129,700	-	-
Total - Front Beach/Public Restroom	42,034	129,700	32%	57,759	73%	129,700	-
Total Expenditures	364,466	1,203,938	30%	649,441	56%	1,103,938	(100,000)
Revenue over (under) expenditures	1,168,912	1,359,617	-	822,433	-	1,534,617	175,000
Other Financing Sources (Uses):							
Total - Transfer In	-	-	-	-	-	-	-
Total - Transfer Out	(642,432)	(1,104,821)	58%	(856,195)	75%	(1,104,821)	-
Total Other Financing Sources (Uses):	(642,432)	(1,104,821)	58%	(856,195)	75%	(1,104,821)	-
Net Change	526,480	254,796	-	(33,762)	-	429,796	175,000

City of Isle of Palms, SC

Financial Statement Summary as of 01/31/2026

Hospitality Fund

	FY2026 YTD Balance	FY2026 Annual Budget	% of FY2026 Budget	FY2025 YTD Balance	% of Prior YTD	Current Annual Forecast	Forecast Above/(Below) Budget
REVENUES:							
<u>Rebates</u>							
Hospitality Tax	733,228	1,404,859	52%	734,908	100%	1,404,859	-
Total - Rebates	733,228	1,404,859	52%	734,908	100%	1,404,859	-
<u>Interest Income</u>							
Sale of Asset & Interest Income	45,085	60,764	74%	50,752	89%	60,764	-
Total - Interest Income	45,085	60,764	74%	50,752	89%	60,764	-
<u>Proceeds From Municipal Leases</u>							
SBITA Financing	-	-	-	-	-	-	-
Total - Proceeds From Municipal Leases	-	-	-	-	-	-	-
Total Revenues	778,314	1,465,623	53%	785,659	99%	1,465,623	-
EXPENDITURES:							
<u>General Government</u>							
Operations	168,102	168,102	100%	165,091	102%	168,102	-
Total - General Government	168,102	168,102	100%	165,091	102%	168,102	-
<u>Police</u>							
Operations	99,540	133,846	74%	133,266	75%	133,846	-
Total - Police	99,540	133,846	74%	133,266	75%	133,846	-
<u>Fire</u>							
Operations	1,178	188,100	1%	53,657	2%	88,100	(100,000)
Total - Fire	1,178	188,100	1%	53,657	2%	88,100	(100,000)
<u>Public Works</u>							
Operations	320,597	586,867	55%	304,339	105%	586,867	-
Total - Public Works	320,597	586,867	55%	304,339	105%	586,867	-
<u>Recreation</u>							
Operations and Special Activities	46,898	89,500	52%	32,511	144%	89,500	-
Total - Recreation	46,898	89,500	52%	32,511	144%	89,500	-
<u>Building, Planning and Engineering</u>							
Operations	-	-	-	-	-	-	-
Total - Building, Planning and Engineering	-	-	-	-	-	-	-
<u>Front Beach/Public Restroom</u>							
Operations	-	-	-	-	-	-	-
Total - Front Beach/Public Restroom	-	-	-	-	-	-	-
Total Expenditures	636,314	1,166,415	55%	688,864	92%	1,066,415	(100,000)
Revenue over (under) expenditures	141,999	299,208	-	96,795	147%	399,208	100,000
Other Financing Sources (Uses):							
Total - Transfer In	-	-	-	-	-	-	-
Total - Transfer Out	-	(600,321)	0%	-	-	(600,321)	-
Total Other Financing Sources (Uses):	-	(600,321)	0%	-	-	(600,321)	-
Net Change	141,999	(301,113)	-	96,795	-	(201,113)	100,000

City of Isle of Palms, SC

Financial Statement Summary as of 01/31/2026

State Accommodations Tax Fee Fund

	FY2026 YTD Balance	FY2026 Annual Budget	% of FY2026 Budget	FY2025 YTD Balance	% of Prior YTD	Current Annual Forecast	Forecast Above/(Below) Budget
REVENUES:							
<u>Rebates</u>							
Accomodation Fee Revenue	2,048,910	3,404,426	60%	1,416,366	145%	3,454,426	50,000
Grant Income	-	-	-	4,184	0%	-	-
Total -Rebates	2,048,910	3,404,426	60%	1,420,550	144%	3,454,426	50,000
<u>Interest Income</u>							
Misc & Interest Income	132,941	166,348	80%	144,572	92%	166,348	-
Total -Interest Income	132,941	166,348	80%	144,572	92%	166,348	-
<u>Proceeds From Municipal Leases</u>							
SBITA Financing	-	-	-	-	-	-	-
Total -Proceeds From Municipal Leases	-	-	-	-	-	-	-
Total Revenues	2,181,851	3,570,774	61%	1,565,121	139%	3,620,774	50,000
EXPENDITURES:							
<u>General Government</u>							
Operations	515,184	1,189,482	43%	505,171	102%	1,189,482	-
Total - General Government	515,184	1,189,482	43%	505,171	102%	1,189,482	-
<u>Police</u>							
Operations	52,563	73,500	72%	93,728	56%	73,500	-
Total - Police	52,563	73,500	72%	93,728	56%	73,500	-
<u>Fire</u>							
Operations	13,608	217,914	6%	24,165	56%	117,914	(100,000)
Total - Fire	13,608	217,914	6%	24,165	56%	117,914	(100,000)
<u>Public Works</u>							
Operations	104,901	634,167	17%	-	-	634,167	-
Total - Public Works	104,901	634,167	17%	-	0%	634,167	-
<u>Recreation</u>							
Operations	13,025	101,500	13%	8,625	151%	101,500	-
Total - Recreation	13,025	101,500	13%	8,625	151%	101,500	-
<u>Front Beach/Public Restroom</u>							
Operations	76,616	300,271	26%	82,658	93%	300,271	-
Total - Front Beach/Public Restroom	76,616	300,271	26%	82,658	93%	300,271	-
Total Expenditures	775,899	2,516,833	31%	714,347	109%	2,416,833	(100,000)
Revenue over (under) expenditures	1,405,952	1,053,941	-	850,774	-	1,203,941	150,000
Other Financing Sources (Uses):							
Total - Transfer In	-	-	-	-	-	-	-
Total - Transfer Out	(663,669)	(1,460,781)	45%	(30,228)	2196%	(1,460,781)	-
Total Other Financing Sources (Uses):	(663,669)	(1,460,781)	45%	(30,228)	2196%	(1,460,781)	-
Net Change	742,284	(406,840)	-	820,547	-	(256,840)	150,000

City of Isle of Palms, SC

Financial Statement Summary as of 01/31/2026

Beach Preservation Fee Fund

	FY2026 YTD Balance	FY2026 Annual Budget	% of FY2026 Budget	FY2025 YTD Balance	% of Prior YTD	Current Annual Forecast	Forecast Above/(Below) Budget
REVENUES:							
<u>Rebates</u>							
Beach Preservation Fee	1,044,205	1,687,408	62%	1,018,561	103%	1,687,408	-
Grant Income	-	-	-	221,582	0%	-	-
Total -Rebates	1,044,205	1,687,408	62%	1,240,143	84%	1,687,408	-
<u>Interest Income</u>							
Sale of Asset & Interest Income	286,480	280,824	102%	274,927	104%	280,824	-
Total -Interest Income	286,480	280,824	102%	274,927	104%	280,824	-
Total Revenues	1,330,685	1,968,232	68%	1,515,069	88%	1,968,232	-
EXPENDITURES:							
<u>General Government</u>							
Operations	1,466,932	930,000	158%	1,497,539	98%	2,118,000	1,188,000
Total - General Government	1,466,932	930,000	158%	1,497,539	98%	2,118,000	1,188,000
Total Expenditures	1,466,932	930,000	158%	1,497,539	98%	2,118,000	1,188,000
Revenue over (under) expenditures	(136,247)	1,038,232	-13%	17,530	-777%	(149,768)	(1,188,000)
Other Financing Sources (Uses):							
Total - Transfer In	-	-	-	-	-	-	-
Total - Transfer Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses):	-	-	-	-	-	-	-

City of Isle of Palms, SC

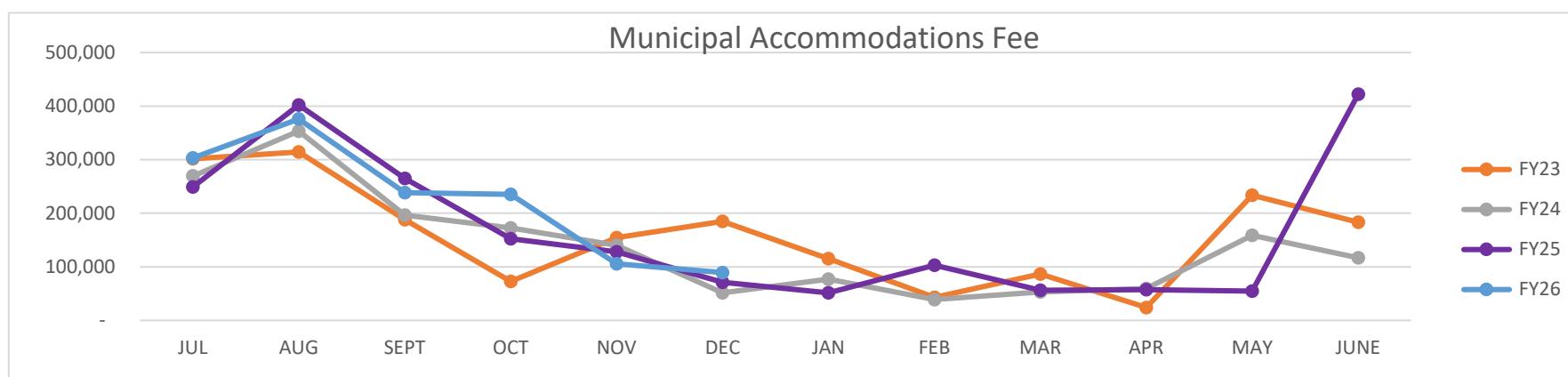
Financial Statement Summary as of 01/31/2026

Marina Enterprise Fund

	FY2026 YTD Actual	FY2026 Annual Budget	% of Budget	FY2025 YTD Actual	% of Prior YTD	Current Annual Forecast	Forecast Above/ (Below) Budget
REVENUES:							
<u>Rebates</u>							
Grant Income	-	1,500,000	0%	-	-	-	(1,500,000)
Total -Rebates	-	1,500,000	0%	-	-	-	(1,500,000)
<u>Miscellaneous</u>							
Interest Income	98,007	71,635	137%	75,745	129%	71,635	-
Total -Miscellaneous	98,007	71,635	137%	75,745	129%	71,635	-
<u>Marina Revenue</u>							
MARINA STORE LEASE INCOME	81,826	62,809	130%	71,775	114%	62,809	-
MARINA OPERATIONS LEASE INCOME	250,842	148,644	169%	219,757	114%	148,644	-
MARINA RESTAURANT LEASE INCOME	332,337	98,749	337%	335,903	99%	98,749	-
MARINA STORE VARIABLE LEASE INCOME	-	15,186	0%	-	-	15,186	-
MARINA OPERATIONS VARIABLE LEASE	-	79,271	0%	-	-	79,271	-
MARINA WAVERUNNER LEASE INCOME	-	-	-	-	-	-	-
MARINA RESTAURANT VARIABLE LEASE	-	256,149	0%	-	-	256,149	-
MARINA STORE LEASE INTEREST	-	40,456	0%	-	-	40,456	-
MARINA OPERATIONS LEASE INTEREST	-	97,095	0%	-	-	97,095	-
MARINA RESTAURANT LEASE INTEREST	-	64,730	0%	-	-	64,730	-
Total -Marina Revenue	665,005	863,089	77%	627,435	106%	863,089	-
Total Revenues	763,012	2,434,724	31%	703,180	109%	934,724	(1,500,000)
EXPENDITURES:							
<u>Marina General and Admin</u>							
Operations	43,589	1,679,352	3%	54,288	80%	29,352	(1,650,000)
Total - Marina General and Admin	43,589	1,679,352	3%	54,288	80%	29,352	(1,650,000)
<u>Marina Store</u>						-	
Operations	4,548	9,070	50%	4,548	100%	9,070	-
Total - Marina Store	4,548	9,070	50%	4,548	100%	9,070	-
<u>Marina Operations</u>						-	
Operations	350,127	621,000	56%	352,393	99%	621,000	-
Total - Marina Operations	350,127	621,000	56%	352,393	99%	621,000	-
<u>Marina Restaurants</u>							
Operations	24,510	27,850	88%	2,843	862%	27,850	-
Total - Marina Restaurants	24,510	27,850	88%	2,843	862%	27,850	-
<u>Marina Public Dock</u>							
Operations	994	13,300	7%	3,690	27%	13,300	-
Total - Marina Public Dock	994	13,300	7%	3,690	27%	13,300	-
Total Expenditures	423,768	2,350,572	18%	417,763	101%	700,572	(1,650,000)
Revenue over (under) expenditures	339,245	84,152	-	285,417	-	234,152	150,000
Other Financing Sources (Uses):							
Total - Transfer In	-	499,864	0%	-	-	499,864	-
Total - Transfer Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses):	-	499,864	0%	-	-	499,864	-
Net Change	339,245	584,016	-	285,417	-	734,016	150,000

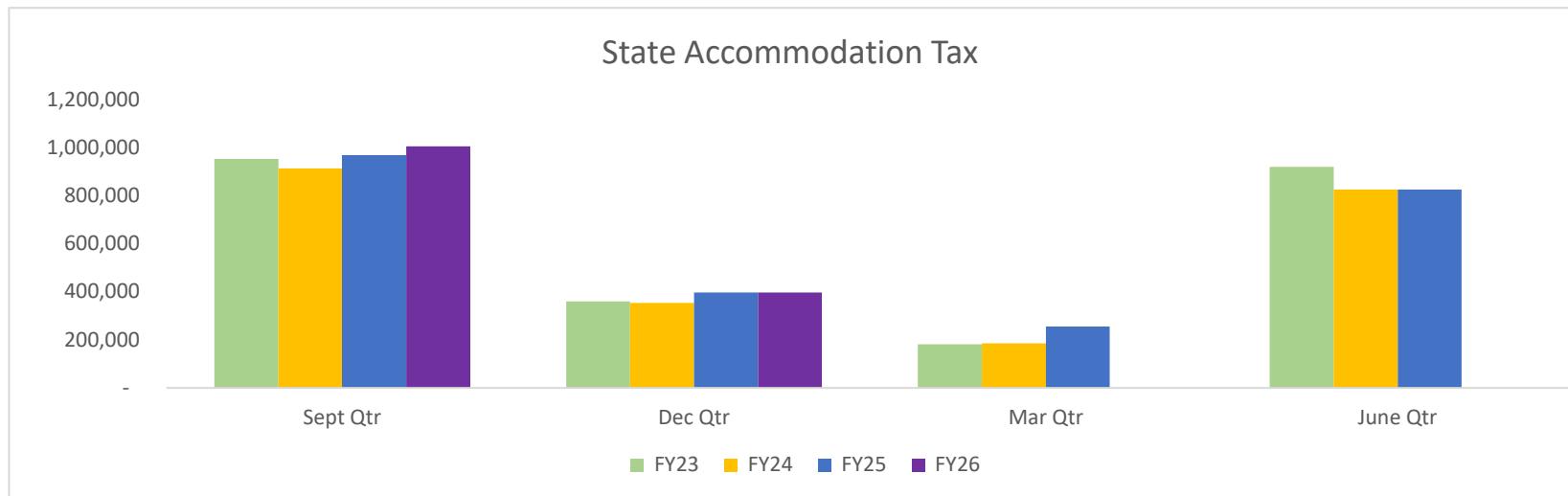
City of Isle of Palms Tourism and Local Options Sales Tax Revenues

	(1% of Accommodation Sales)							Heads in Beds in
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	
JUL	195,287	172,336	256,308	301,674	269,304	248,910	303,364	JUN
AUG	213,067	169,596	378,001	314,397	353,373	402,136	375,840	JUL
SEPT	152,561	186,938	248,118	187,966	196,701	265,083	238,225	AUG
OCT	75,506	129,033	124,372	72,522	172,495	152,171	235,355	SEPT
NOV	65,882	66,090	102,229	154,713	140,390	127,772	105,482	OCT
DEC	34,301	71,683	70,478	185,019	51,584	71,399	89,303	NOV
JAN	32,335	34,025	75,503	115,313	76,915	51,474		DEC
FEB	18,596	26,709	25,613	42,912	39,014	102,964		JAN
MAR	9,690	31,080	39,938	86,414	52,979	56,527		FEB
APR	26,422	68,055	82,759	24,152	59,390	57,563		MAR
MAY	7,181	125,288	186,478	233,832	158,991	54,620		APR
JUNE	55,311	153,337	183,011	183,028	117,085	422,018		MAY
Deduct last July	(195,287)	(172,336)	(256,308)	(301,674)	(269,304)	(248,910)	(303,364)	
Add next July	172,336	256,308	301,674	269,304	248,910	303,364		JUN
Total Fiscal Year	863,187	1,318,141	1,818,174	1,869,571	1,667,828	2,067,091	1,044,205	
	Chg from FY19 -17%	Chg from FY20 53%	Chg from FY21 38%	Chg from FY22 3%	Chg from FY23 -11%	Chg from FY24 19%	Chg from FY25 6%	



City of Isle of Palms Tourism and Local Options Sales Tax Revenues

State Accommodations Tax (Tourism-Related Only)							(Approx 2% of Accommodation Sales)	Heads in Beds in
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	
Sept Qtr	580,306	553,971	861,205	952,270	913,073	969,092	1,005,297	Jun-Aug
Dec Qtr	181,550	252,012	347,299	360,479	353,735	396,649	396,589	Sept-Nov
Mar Qtr	88,638	132,256	168,824	181,961	185,736	255,788		Dec-Feb
June Qtr	242,893	650,839	886,253	919,402	825,405	825,461		Mar-May
Total Fiscal Yr	1,093,387	1,589,078	2,263,580	2,414,112	2,277,948	2,446,991	1,401,886	
	-16% Chg from FY19	45% Chg from FY20	42% Chg from FY21	7% Chg from FY22	-6% Chg from FY23	7% Chg from FY24	3% Chg from FY25	



City of Isle of Palms Tourism and Local Options Sales Tax Revenues

Chas County ATax Pass-Through							(20% of County's 2% on IOP Accommodation Sales)	
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	
Sept Qtr	370,500	-	301,714	231,164	290,437	329,414	356,754	Dec
Dec Qtr			99,602	182,929	108,064	100,769		Feb
Mar Qtr			59,369	61,688	60,716	87,294		May
June Qtr		508,000	269,609	275,853	211,021	313,658		Sept
Total Fiscal Yr	370,500	508,000	730,293	751,634	670,238	831,136	356,754	
	-27% Chg from FY19	37% Chg from FY20	44% Chg from FY21	3% Chg from FY22	-11% Chg from FY23	24% Chg from FY24	8% Chg from FY25	

Quarter	FY23	FY24	FY25	FY26
Sept Qtr	220,000	280,000	330,000	370,500
Dec Qtr	180,000	100,000	100,000	301,714
Mar Qtr	50,000	50,000	80,000	231,164
June Qtr	260,000	210,000	310,000	356,754

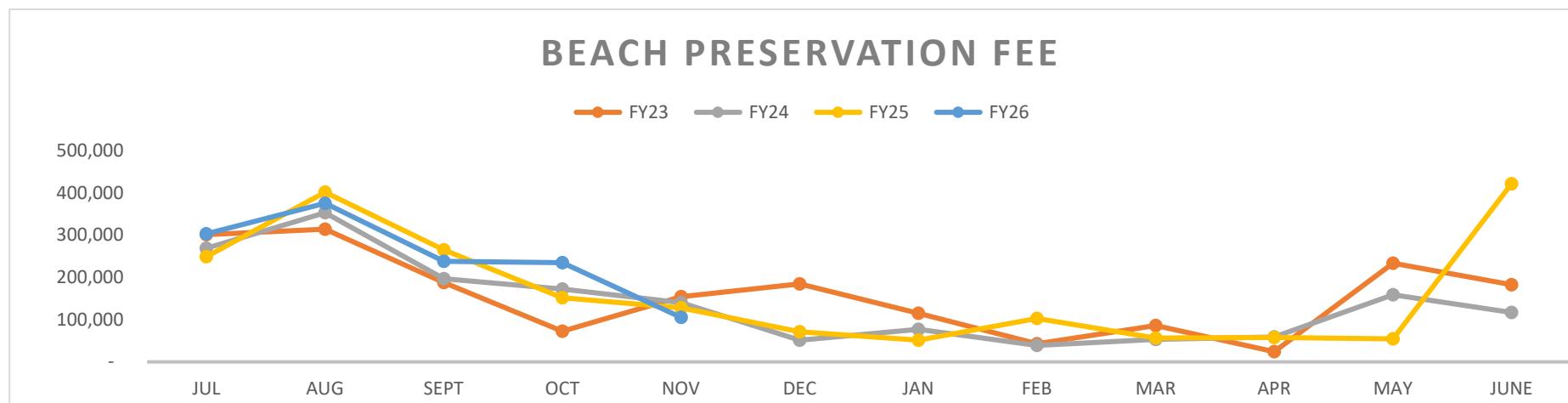
City of Isle of Palms Tourism and Local Options Sales Tax Revenues

Hospitality Tax							(2% of Prepared Food & Beverage Sales)		Food/Bev Sold in
	FY20	FY21	FY22	FY23	FY24	FY25	FY26		
JUL	88,238	66,947	137,933	142,534	156,544	205,329	203,578	JUN	
AUG	106,673	59,353	135,765	165,544	192,906	214,952	96,913	JUL	
SEPT	78,129	49,484	108,077	131,756	153,918	117,363	238,739	AUG	
OCT	76,033	37,348	88,581	121,169	131,767	140,325	130,092	SEPT	
NOV	66,929	27,609	96,511	104,213	138,970	110,540	64,995	OCT	
DEC	56,591	46,700	56,990	87,532	67,821	97,545	140,039	NOV	
JAN	28,058	57,988	48,652	57,107	63,500	54,181	52,074	DEC	
FEB	27,574	24,135	33,118	51,417	50,025	55,450		JAN	
MAR	21,853	39,019	62,430	62,919	66,488	40,599		FEB	
APR	12,956	50,777	79,088	117,561	134,944	131,409		MAR	
MAY	15,429	85,357	142,227	142,964	143,278	137,395		APR	
JUNE	46,102	114,802	152,842	155,895	155,603	180,330		MAY	
Deduct last July	(88,238)	(66,947)	(137,933)	(142,534)	(156,544)	(205,329)	(193,202)		
Add next July	66,947	137,933	142,534	156,544	205,329	193,202		JUN	
Total Fiscal Year	603,275	730,503	1,146,816	1,354,621	1,504,549	1,473,292	733,229		
	Chg fr FY19 -24%	Chg fr FY20 21%	Chg fr FY21 57%	Chg fr FY22 18%	Chg fr FY23 11%	Chg from FY24 -2%	Chg from FY25 -1%		



City of Isle of Palms Tourism and Local Options Sales Tax Revenues

Beach Preservation Fee							(1% of Accommodation Sales)	Heads in Beds in
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	
JUL	195,287	172,336	256,308	301,674	269,304	248,910	303,364	JUN
AUG	213,067	169,596	378,001	314,397	353,373	402,136	375,840	JUL
SEPT	152,561	186,938	248,118	187,966	196,701	265,083	238,225	AUG
OCT	75,506	129,033	124,372	72,522	172,495	152,171	235,355	SEPT
NOV	65,882	66,090	102,229	154,713	140,390	127,772	105,482	OCT
DEC	34,301	71,683	70,478	185,019	51,584	71,399	89,303	NOV
JAN	32,335	34,025	75,503	115,313	76,915	51,474	-	DEC
FEB	18,596	26,709	25,613	42,912	39,014	102,964	-	JAN
MAR	9,690	31,080	39,938	86,414	52,979	56,527	-	FEB
APR	26,422	68,055	82,759	24,152	59,390	57,563	-	MAR
MAY	7,181	125,288	186,478	233,832	158,991	54,620	-	APR
JUNE	55,311	153,337	183,011	183,028	117,085	422,018	-	MAY
Deduct last July	(195,287)	(172,336)	(256,308)	(301,674)	(269,304)	(248,910)	(303,364)	
Add next July	172,336	256,308	301,674	269,304	248,910	303,364	-	JUN
Total Fiscal Year	863,187	1,318,141	1,818,174	1,869,571	1,667,828	2,067,091	1,044,205	
	Chg from FY19 -17%	Chg from FY20 53%	Chg from FY21 38%	Chg from FY22 3%	Chg from FY23 -11%	Chg from FY24 19%	Chg from FY25 6%	



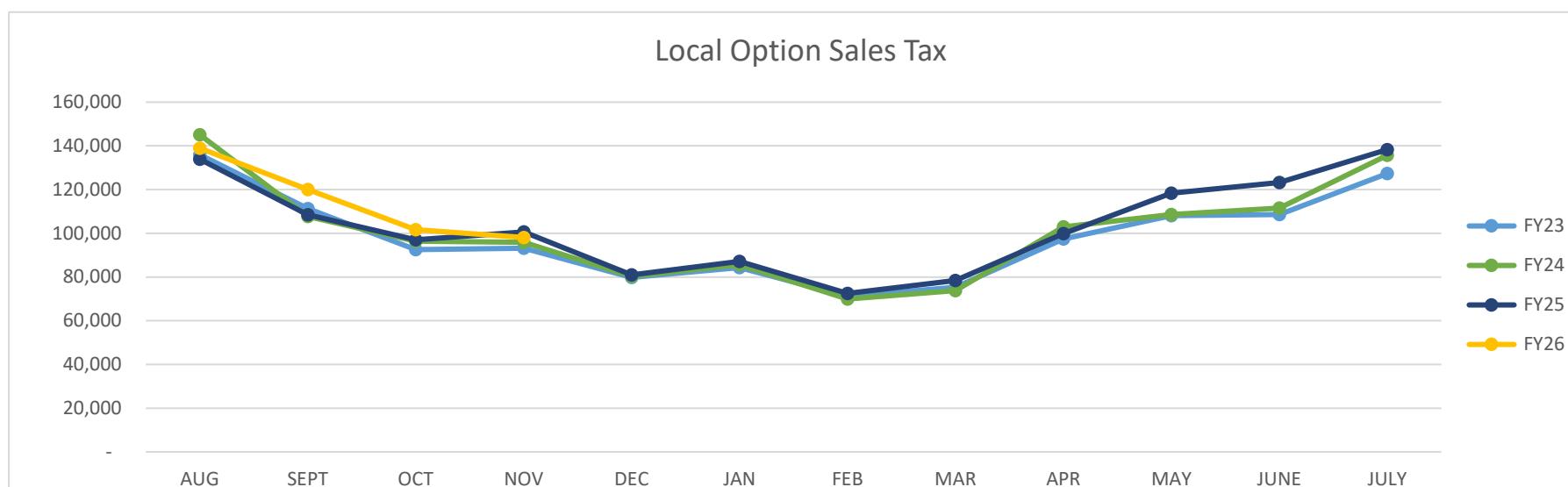
City of Isle of Palms Tourism and Local Options Sales Tax Revenues

Local Option Sales Tax

(a portion of the 1% Charleston County local option sales tax)

When
Sales
Occurred

	FY20	FY21	FY22	FY23	FY24	FY25	FY26	
AUG	93,221	87,833	130,373	135,943	145,078	133,876	138,933	JUL
SEPT	83,456	83,149	99,719	111,272	107,689	108,408	119,964	AUG
OCT	62,752	71,963	83,230	92,568	96,340	97,068	101,626	SEPT
NOV	65,514	68,054	85,199	93,138	95,825	100,650	98,091	OCT
DEC	59,951	67,342	73,716	79,844	80,288	81,040	87,263	NOV
JAN	64,996	69,592	71,846	84,290	85,635	87,113		DEC
FEB	53,263	58,840	64,365	71,140	69,936	72,508		JAN
MAR	50,882	60,533	66,029	75,337	73,750	78,399		FEB
APR	43,070	83,678	90,351	97,399	102,911	99,889		MAR
MAY	56,012	100,082	108,756	108,050	108,648	118,301		APR
JUNE	74,078	102,313	109,271	108,590	111,500	123,200		MAY
JULY	92,789	117,380	128,957	127,335	135,705	138,301		JUN
Total Fiscal Year	799,984	970,759	1,111,813	1,184,906	1,213,304	1,238,754	545,876	
	Chg from FY19 -2%	Chg from FY20 21%	Chg from FY21 15%	Chg from FY22 7%	Chg from FY23 2%	Chg from FY24 2%	Chg from FY25 5%	



City of Isle of Palms

Palm Blvd Between 38th and 41st Avenue Drainage

Project 27670.0012

1/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Thomas & Hutton - Design & Permitting			231,000		2,100,000	231,000	2,100,000
Thomas & Hutton	6/10/2024	Invoice 259480		7,934		(7,934)	(7,934)
Thomas & Hutton	7/10/2024	Invoice 260519		4,735		(4,735.00)	(4,735)
Thomas & Hutton	8/14/2024	Invoice 262267		10,276		(10,276.00)	(10,276)
Thomas & Hutton	9/17/2024	Invoice 264392		17,825		(17,825.00)	(17,825)
Thomas & Hutton	10/4/2024	Invoice 265138		10,495		(10,495.00)	(10,495)
Thomas & Hutton	11/7/2024	Invoice 267202		10,085		(10,085.00)	(10,085)
Thomas & Hutton	12/17/2024	Invoice 269307		9,275		(9,275.00)	(9,275)
Thomas & Hutton	12/31/2024	Invoice 270515		4,698		(4,698.13)	(4,698.13)
Thomas & Hutton	2/10/2025	Invoice 272077		16,240		(16,240.00)	(16,240.00)
Thomas & Hutton	3/6/2025	Invoice 273266		1,620		(1,620.00)	(1,620.00)
Thomas & Hutton	4/7/2025	Invoice 274375		10,316		(10,316.44)	(10,316.44)
Thomas & Hutton	5/12/2025	Invoice 276926		12,460		(12,460.00)	(12,460.00)
Thomas & Hutton	6/17/2025	Invoice 278429		3,330		(3,330.00)	(3,330.00)
Thomas & Hutton	7/3/2025	Invoice 279295		1,250		(1,250.10)	(1,250.10)
Thomas & Hutton	8/11/2025	Invoice 282030		1,080		(1,080.04)	(1,080.04)
Thomas & Hutton	10/13/2025	Invoice 285241		2,322		(2,321.55)	(2,321.55)
Thomas & Hutton	12/11/2025	Invoice 288537		3,445		(3,445.00)	(3,445.00)
Thomas & Hutton	12/31/2025	Invoice 290536		3,490		(3,490.00)	(3,490.00)
			231,000	130,876	2,100,000	100,124	1,969,124
Total Project							
			231,000	130,876	2,100,000	100,124	1,969,124

Note:

Funded by DHEC Stormwater Grant received in FY24 \$1M and Capital Fund.

\$1.850M Budgeted in FY26 deferred to FY27.

8/27/2025 Thomas & Hutton change order \$108,600

City of Isle of Palms

Waterway Boulevard Multi-Use Path Elevation Project

Project 27670.0010

PO-19-1436

1/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Thomas & Hutton - Design & Engineering			401,700		2,600,000	401,700	2,600,000
Thomas & Hutton	1/21/2024	Invoice 0251310		20,462		(20,462)	(20,462)
Thomas & Hutton	2/9/2024	Invoice 0252881		22,372		(22,372)	(22,372)
Thomas & Hutton	3/12/2024	Invoice 255056		3,575		(3,575)	(3,575)
Thomas & Hutton	4/15/2024	Invoice 256638		27,138		(27,138)	(27,138)
Thomas & Hutton	5/8/2024	Invoice 257498		10,092		(10,092)	(10,092)
Thomas & Hutton	6/10/2024	Invoice 259489		1,135		(1,135)	(1,135)
Thomas & Hutton	6/10/2024	Invoice 260502		7,108		(7,108)	(7,108)
Thomas & Hutton	8/20/2024	Invoice 262246		2,613		(2,613)	(2,613)
Thomas & Hutton	9/17/2024	Invoice 264384		22,300		(22,300)	(22,300)
Thomas & Hutton	11/7/2024	Invoice 267191		33,545		(33,545)	(33,545)
Thomas & Hutton	12/17/2024	Invoice 269292		9,419		(9,419)	(9,419)
Thomas & Hutton	12/31/2024	Invoice 270524		6,935		(6,935)	(6,935)
Thomas & Hutton	2/10/2025	Invoice 272067		12,715		(12,715)	(12,715)
Thomas & Hutton	3/6/2025	Invoice 273252		12,840		(12,840)	(12,840)
Thomas & Hutton	4/7/2025	Invoice 274362		14,227		(14,227)	(14,227)
Thomas & Hutton	5/12/2025	Invoice 276932		453		(453)	(453)
Thomas & Hutton	6/17/2025	Invoice 278441		2,100		(2,100)	(2,100)
Thomas & Hutton	8/11/2025	Invoice 282036		31,744		(31,744)	(31,744)
Thomas & Hutton	9/11/2025	Invoice 283211		37,400		(37,400)	(37,400)
Thomas & Hutton	10/31/2025	Invoice 285231		11,137		(11,137)	(11,137)
Thomas & Hutton	11/13/2025	Invoice 287129		659		(659)	(659)
Thomas & Hutton	12/11/2025	Invoice 288542		4,565		(4,565)	(4,565)
			401,700	294,533	2,600,000	107,167	2,305,467
Wild Dunes Harbor Course - Tidal Flood Mitigation- Phase I					1,269,865		
General			83,232			83,232	
Truluck Construction	10/10/2025	Invoice 10038		55,432		(55,432)	(55,432)
Truluck Construction	12/3/2025	Pay App 2		27,800		(27,800)	(27,800)
			83,232	83,232	-	-	(83,232)

City of Isle of Palms

Waterway Boulevard Multi-Use Path Elevation Project

Project 27670.0010

PO-19-1436

1/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Truluck Construction	10/10/2025	Invoice 10038		221,571		(221,571)	(221,571)
Truluck Construction	12/3/2025	Pay App 2		144,575		(144,575)	(144,575)
			329,318	366,146	-	(36,828)	(366,146)
Drainage			280,952			280,952	
Truluck Construction	10/10/2025	Invoice 10038		280,952		(280,952)	(280,952)
			280,952	280,952	-	-	(280,952)
Cart Path			152,547			152,547	
Truluck Construction	10/10/2025	Invoice 10038		42,849		(42,849)	(42,849)
Truluck Construction	12/3/2025	Pay App 2		103,322		(103,322)	(103,322)
			152,547	146,171	-	6,377	(146,171)
Grassing			130,145			130,145	
Truluck Construction	10/10/2025	Invoice 10038		39,044		(39,044)	(39,044)
Truluck Construction	12/3/2025	Pay App 2		102,815		(102,815)	(102,815)
			130,145	141,859	-	(11,713)	(141,859)
Miscellaneous			243,670			243,670	
Truluck Construction	10/10/2025	Invoice 10038		243,670		(243,670)	(243,670)
			243,670	243,670	-	-	(243,670)
Owner Controlled Allowance			135,320			135,320	
Truluck Construction	10/10/2025	Invoice 10038		39,785		(39,785)	(39,785)
Truluck Construction	12/3/2025	Pay App 2		45,535		(45,535)	(45,535)
			135,320	85,320	-	50,000	(85,320)
Retainage			(134,943)			(134,943)	
Truluck Construction	10/10/2025	Invoice 10038		(92,330)		92,330	59,92,330

City of Isle of Palms

Waterway Boulevard Multi-Use Path Elevation Project

Project 27670.0010

PO-19-1436

1/31/2026

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Truluck Construction	12/3/2025	Pay App 2		(42,405)		42,405	42,405
			(134,943)	(134,735)	-	(209)	134,735
Wild Dunes Harbor Course - Tidal Flood Mitigation					59,348		59,348
Tidal Valve			59,348			59,348	
Wapro	8/29/2025	INV-001585		59,348		(59,348)	(59,348)
			59,348	59,348	59,348	-	-
Total Project			1,681,289	1,566,496	2,659,348	114,793	1,092,852

Note:

\$1.1M (\$157K Design & Permitting- Capital Project Fund. City seeking \$980K Grant from FEMA Hazard Mitigation Grant for construction)

\$500K - 50% of SC State Budget grant for stormwater awarded in FY24

Phase 1	Wild Dunes Harbor Course - Tidal Flood Mitigation	1,270,690
Phase 1	Wild Dunes Harbor Course - Tidal Flood Mitigation Check Valves	59,348
Phase 1A	3107, 3109, and 3111 Waterway Blvd - Tidal Flood Mitigation	85,773
Phase 1A	3107, 3109, and 3111 Waterway Blvd - Tidal Flood Mitigation Check Valves	22,000
Phase 2	Waterway Blvd -Pathway, Tidal Flood Mitigation & Drainage Improvements	2,884,400
Phase 3	3607, 3609, 3611, 3613 and 3615 Waterway Blvd - Tidal Flood Mitigation	<u>1,515,000</u>
		5,837,211

Thomas & Hutton Consulting/Engineering

Original Budget	10/1/2023	156,700
Change Order 1	4/5/2024	14,500
Change Order 2	9/26/2024	67,000
Change Order 3	2/21/2025	5,000
Change Order 4	7/10/2025	83,500
Change Order 5	12/5/2025	75,000
Potential Future Cost		<u>110,000</u>
Total		511,700

6,348,911

City of Isle of Palms
Emergency Beach Erosion Control Efforts
1/31/2026 Project 2587

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Post Hurricane Idalia Scraping Work (Breach Inlet & Beachwood East)							
Robert Collins Company	9/15/2023	Invoice 27823	240,000	240,000	-	-	(240,000)
SCPRT Beach Renourishment Assistance Funding Grant	2/28/2025		-	(240,000)	-	240,000	240,000
			240,000	-	-	240,000	-
Breach Inlet Sand Bags (120-206 Ocean Blvd.)							
Robert Collins Company	10/22/2023	Invoice 28035	213,825	213,825	1,047,500	916,125	1,047,500
Robert Collins Company	10/10/2023	Invoice 27984	79,800	79,800	-	(79,800)	(79,800)
Robert Collins Company	7/26/2024	Invoice 29178	120,000	120,000	-	(120,000)	(120,000)
Robert Collins Company	9/12/2024	Invoice 29322	9,000	9,000	-	(9,000)	(9,000)
Robert Collins Company	9/25/2024	Invoice 29360	174,000	174,000	-	(174,000)	(174,000)
Precision Consulting Solutions	12/2/2024	1047	59,000	59,000	-	(59,000)	(59,000)
Precision Consulting Solutions	5/1/2025	1067	5,500	5,500	-	(5,500)	(5,500)
Precision Consulting Solutions	9/8/2025	FCH 1127	255,000	255,000	-	(255,000)	(255,000)
			916,125	916,125	1,047,500	-	131,375
Breach Inlet Scraping/ Trucking up to 50,000 cy sand							
Robert Collins Company	11/28/2023	Invoice 28216	293,355	293,355	1,300,000	1,230,760	1,300,000
Robert Collins Company	11/28/2023	Invoice 28217	172,350	172,350	-	(172,350)	(172,350)
Robert Collins Company	12/22/2023	Invoice 28338	163,821	163,821	-	(163,821)	(163,821)
Robert Collins Company	2/2/2024	Invoice 28491	358,595	358,595	-	(358,595)	(358,595)
Robert Collins Company	2/28/2024	Invoice 28642	87,450	87,450	-	(87,450)	(87,450)
Robert Collins Company	3/22/2024	Invoice 28773	10,000	10,000	-	(10,000)	(10,000)
Robert Collins Company	6/12/2024	Invoice 29031	25,400	25,400	-	(25,400)	(25,400)
Robert Collins Company	8/12/2024	Invoice 29225	31,500	31,500	-	(31,500)	(31,500)
Robert Collins Company	9/30/2024	Invoice 29379	47,300	47,300	-	(47,300)	(47,300)
Robert Collins Company	11/12/2025	Invoice 30098	40,989	40,989	-	(40,989)	(40,989)
			1,230,760	1,189,771	1,300,000	40,989	110,229
Wild Dunes Scraping & Sand Bags							
Robert Collins Company	2/2/2024	Invoice 28492	106,650	106,650	1,462,500	1,548,813	1,462,500
Robert Collins Company	2/28/2024	Invoice 28643	127,350	127,350	-	(127,350)	(127,350)
Robert Collins Company	7/31/2024	Invoice 29182	45,000	45,000	-	(45,000)	(45,000)
Robert Collins Company	8/26/2024	Invoice 29253	66,000	66,000	-	(66,000)	(66,000)
Precision Consulting Solutions	9/10/2024	Invoice 1031	15,200	15,200	-	(15,200)	(15,200)
Precision Consulting Solutions	9/30/2024	Invoice 1033	6,321	6,321	-	(6,321)	(6,321)
Precision Consulting Solutions	10/6/2024	Invoice 1034	15,200	15,200	-	(15,200)	(15,200)
Precision Consulting Solutions	10/7/2024	Invoice 1037	23,475	23,475	-	(23,475)	(23,475)
Geotex Supply Company	10/16/2024	Invoice 1004	2,760	2,760	-	(2,760)	(2,760)
Precision Consulting Solutions	10/10/2024	Invoice 1039	58,010	58,010	-	(58,010)	(58,010)
Precision Consulting Solutions	10/23/2024	Invoice 1040	65,195	65,195	-	(65,195)	(65,195)
Precision Consulting Solutions	11/8/2024	Invoice 1044	88,500	88,500	-	(88,500)	(88,500)
Precision Consulting Solutions	1/1/2025	Invoice 1051	11,500	11,500	-	(11,500)	(11,500)

City of Isle of Palms
Emergency Beach Erosion Control Efforts
1/31/2026 Project 2587

			Contract Projections	Approved by Council	Remaining on Contract	Remaining on Budget
			Actuals			
Precision Consulting Solutions	1/7/2025	Invoice 1052	29,500	29,500	(29,500)	(29,500)
Precision Consulting Solutions	3/23/2025	Invoice 1056	41,000	41,000	(41,000)	(41,000)
Precision Consulting Solutions	3/23/2025	Invoice 1057	65,600	65,600	(65,600)	(65,600)
Precision Consulting Solutions	3/25/2025	Invoice 1058	6,800	6,800	(6,800)	(6,800)
Precision Consulting Solutions	4/2/2025	Invoice 1062	6,000	6,000	(6,000)	(6,000)
Precision Consulting Solutions	5/1/2025	Invoice 1066	32,320	32,320	(32,320)	(32,320)
Precision Consulting Solutions	6/17/2025	Invoice 1068	8,000	8,000	(8,000)	(8,000)
Precision Consulting Solutions	9/8/2025	FCH 1129	138,125	138,125	(138,125)	(138,125)
Precision Consulting Solutions	10/27/2025	Invoice 1078	116,875	116,875	(116,875)	(116,875)
Precision Consulting Solutions	10/27/2025	Invoice 1080	9,600	9,600	(9,600)	(9,600)
Precision Consulting Solutions	10/27/2025	Invoice 1079	144,500	144,500	(144,500)	(144,500)
Precision Consulting Solutions	11/20/2025	Invoice 1082	153,000	153,000	(153,000)	(153,000)
Robert Collins Company	11/12/2025	Invoice 30098	166,331	166,331	(166,331)	(166,331)
			1,548,813	1,548,813	1,462,500	-
CSE Engineering & Construction Admin						
Coastal Science & Engineering	11/30/2023	Invoice 2587.11.23	34,200	34,200	(34,200)	(34,200)
Coastal Science & Engineering	12/31/2023	Invoice 2587.12.23	10,900	10,900	(10,900)	(10,900)
Coastal Science & Engineering	1/31/2024	Invoice 2587.01.24	10,831	10,831	(10,831)	(10,831)
Coastal Science & Engineering	3/31/2024	Invoice 2587.02.24	9,069	9,069	(9,069)	(9,069)
Coastal Science & Engineering	5/31/2024	Invoice 2587.05.24	25,925	25,925	(25,925)	(25,925)
Coastal Science & Engineering (Amendment #2)	6/30/2024	Invoice 2587.06.24	33,734	5,879	(5,879)	(5,879)
Coastal Science & Engineering (Amendment #2)	8/31/2024	Invoice 2587.08.24		1,130	(1,130)	(1,130)
Coastal Science & Engineering (Amendment #3)	8/31/2024	Invoice 2587.08.24	83,124	18,370	(18,370)	(18,370)
Coastal Science & Engineering	9/30/2024	Invoice 2587.09.24		10,042	(10,042)	(10,042)
Coastal Science & Engineering (Amendment #3)	10/31/2024	Invoice 2587.10.24		10,412	(10,412)	(10,412)
Coastal Science & Engineering	11/30/2024	Invoice 2587.11.24		8,176	(8,176)	(8,176)
Coastal Science & Engineering	12/31/2024	Invoice 2587.12.24		13,031	(13,031)	(13,031)
Coastal Science & Engineering	1/31/2025	Invoice 2587.01.25		7,350	(7,350)	(7,350)
Coastal Science & Engineering	2/28/2025	Invoice 2587.02.25		4,460	(4,460)	(4,460)
Coastal Science & Engineering	3/31/2025	Invoice 2587.03.31		4,882	(4,882)	(4,882)
			207,783	174,657	207,783	33,125
Rebuilding Dunes-Supplemental Dune Work						
Robert Collins Company	5/9/2025	Invoice 29861	67,320	67,320	(67,320)	(67,320)
Robert Collins Company	6/17/2025	Invoice 29814	81,600	81,600	(81,600)	(81,600)
Robert Collins Company	6/17/2025	Invoice 29851	169,830	169,830	(169,830)	(169,830)
			318,750	318,750	425,000	106,250
Total Project			4,222,230	4,148,116	4,442,783	180,364
						294,666

City of Isle of Palms
Emergency Beach Erosion Control Efforts
1/31/2026 Project 2587

			Contract Projections	Approved by Council	Remaining on Contract	Remaining on Budget
			Actuals			
Breach Inlet Sand Bags (120-206 Ocean Blvd.)						
SCPRT Beach Renourishment Assistance Funding Grant	2/29/2024	2024-001-1	(146,813)		-	146,813
SCPRT Beach Renourishment Assistance Funding Grant	10/16/2024	2024-001	(87,000)		-	87,000
Breach Inlet Scraping/ Trucking up to 50,000 cy sand						
SCPRT Beach Renourishment Assistance Funding Grant	2/29/2024	2024-001-1	(228,588)			228,588
SCPRT Beach Renourishment Assistance Funding Grant	2/29/2024	2024-001-1	(86,175)		-	86,175
SCPRT Beach Renourishment Assistance Funding Grant	2/29/2024	2024-001-2	(179,298)			179,298
SCPRT Beach Renourishment Assistance Funding Grant	5/6/2024	2024-001-3	(43,725)			43,725
SCPRT Beach Renourishment Assistance Funding Grant	6/17/2024	2024-001-4	(5,000)			5,000
SCPRT Beach Renourishment Assistance Funding Grant	10/16/2024	2024-001	(12,700)			12,700
SCPRT Beach Renourishment Assistance Funding Grant	2/5/2025	2024-001	(23,650)			23,650
SCPRT Beach Renourishment Assistance Funding Grant	6/26/2025	2024-001	(18,438)			18,438
Total Funding			(831,386)	-	-	831,386
Total Project with SCPRT Funding			4,222,230	3,316,731	4,442,783	180,364
						1,126,052

Notes:

1. Initial cost of \$240K- Post Hurricane Idalia Scraping Work (Breach Inlet & Beachwood East) is not included in project total.
2. In August 2024, 75% of initial \$240K cost has been approved by FEMA to cover \$180K.
3. City seeking FEMA reimbursement for post storm scraping.
4. City requesting SCPRT Grant for 50% of construction costs of Breach Inlet Sandbags (250K) and Scraping/Trucking (1.25M).
5. City has been approved up to \$850K from SCRPT for Beach Renourishment Funding Assistance Grant of which \$831,386 has been funded.
 - City awarded \$179.2K from SCRPT for Beach Renourishment Funding Assistance Grant which is reflected in remaining budget amount.
 - City awarded \$461.5K from SCRPT for Beach Renourishment Funding Assistance Grant which is reflected in remaining budget amount.
 - City awarded \$43.7K from SCRPT for Beach Renourishment Funding Assistance Grant which is reflected in remaining budget amount.
 - City awarded \$99.7K from SCRPT for Beach Renourishment Funding Assistance Grant which is reflected in remaining budget amount.
 - City awarded \$23,650 from SCRPT for Beach Renourishment Funding Assistance Grant which is reflected in remaining budget amount.
 - City awarded \$18,437.50 from SCRPT for Beach Renourishment Funding Assistance Grant which is reflected in remaining budget amount.
6. On 7/23/24 Council approved \$360,000 for additional sandbags revetment between 130-304 Ocean Blvd.
7. On 8/27/24 Council approved \$200,000 for additional sandbags for Beachwood East.
8. On 9/24/24 Council approved \$225,000 for additional sandbags to be filled as needed.
9. \$37,051.96 remaining from \$850K SCPRT Grant
10. On 8/26/25 Council approved \$550,000 for addl sandbags -\$200K Seascape, \$225K Southend, \$125K Beachwood.
11. On 10/14/25 Council approved \$300,000 for addl sandbags and \$225,000 shoal transfer work.

City of Isle of Palms
Major Offshore Dredging

1/31/2026

SCOPE D Project 2623

		Contract Projections	Approved by Council	Remaining on Contract	Remaining on Budget
				478,620	478,620
PHASE I RENOURISHMENT					
Project Planning related Renourishment					
Coastal Science & Engineering	2623.11.24		27,960	27,960	
Coastal Science & Engineering	2623.12.24		1,250	(1,250)	(1,250)
Coastal Science & Engineering	2623.01.25		1,678	(1,678)	(1,678)
Coastal Science & Engineering	2623.03.25		500	(500)	(500)
Coastal Science & Engineering	2623.04.25		2,000	(2,000)	(2,000)
Coastal Science & Engineering	2623.05.25		755	(755)	(755)
Coastal Science & Engineering	2623.06.25		2,000	(2,000)	(2,000)
Coastal Science & Engineering	2623.07.25		750	(750)	(750)
Coastal Science & Engineering	2623.08.25		1,000	(1,000)	(1,000)
Coastal Science & Engineering	2623.09.25		4,195	(4,195)	(4,195)
Coastal Science & Engineering	2623.10.25		5,592	(5,592)	(5,592)
Coastal Science & Engineering	2623.11.25		3,600	(3,600)	(3,600)
Coastal Science & Engineering	2623.12.25		2,400	(2,400)	(2,400)
Coastal Science & Engineering			2,240	(2,240)	(2,240)
		27,960	27,960	-	(27,960)
Beach & Borrow Area Condition Surveys Renourishment					
		60,560		60,560	
Coastal Science & Engineering	2623.11.24		1,225	(1,225)	(1,225)
Coastal Science & Engineering	2623.03.25		9,000	(9,000)	(9,000)
Coastal Science & Engineering	2623.04.25		10,193	(10,193)	(10,193)
Coastal Science & Engineering	2623.06.25		8,675	(8,675)	(8,675)
Coastal Science & Engineering	2623.07.25		5,045	(5,045)	(5,045)
Coastal Science & Engineering	2623.08.25		10,375	(10,375)	(10,375)
Coastal Science & Engineering	2623.09.25		15,140	(15,140)	(15,140)
Coastal Science & Engineering	2623.10.25		907	(907)	(907)
		60,560	60,560	-	(60,560)
Engineering related Renourishment					
		39,680		39,680	
Coastal Science & Engineering	2623.12.24		1,000	(1,000)	(1,000)
Coastal Science & Engineering	2623.01.25		2,590	(2,590)	(2,590)
Coastal Science & Engineering	2623.03.25		4,620	(4,620)	(4,620)
Coastal Science & Engineering	2623.04.25		2,775	(2,775)	(2,775)
Coastal Science & Engineering	2623.05.25		4,765	(4,765)	(4,765)
Coastal Science & Engineering	2623.06.25		3,960	(3,960)	(3,960)
Coastal Science & Engineering	2623.07.25		1,000	(1,000)	(1,000)
Coastal Science & Engineering	2623.08.25		19,000	(19,000)	(19,000)
		39,680	39,710	-	(30)
					(39,710)

City of Isle of Palms
Major Offshore Dredging

1/31/2026

SCOPE D Project 2623

		Contract Projections	Approved by Council	Remaining on Contract	Remaining on Budget
		Actuals			
Permitting & Environmental Studies related Renourishment		91,800		91,800	
Coastal Science & Engineering	2623.11.24	1,377	-	(1,377)	(1,377)
Coastal Science & Engineering	2623.12.24	3,672		(3,672)	(3,672)
Coastal Science & Engineering	2623.01.25	5,500		(5,500)	(5,500)
Coastal Science & Engineering	2623.03.25	11,016		(11,016)	(11,016)
Coastal Science & Engineering	2623.04.25	13,770		(13,770)	(13,770)
Coastal Science & Engineering	2623.05.25	8,350		(8,350)	(8,350)
Coastal Science & Engineering	2623.06.25	250		(250)	(250)
Coastal Science & Engineering	2623.07.25	14,245		(14,245)	(14,245)
Coastal Science & Engineering	2623.08.25	26,000		(26,000)	(26,000)
Coastal Science & Engineering	2623.09.25	7,620		(7,620)	(7,620)
		91,800	91,800	-	(91,800)
Direct Expenses related Renourishment		38,620		38,620	
Coastal Science & Engineering	2623.12.24	318	-	(318)	(318)
Coastal Science & Engineering	2623.01.25	430		(430)	(430)
Coastal Science & Engineering	2623.03.25	1,610		(1,610)	(1,610)
Coastal Science & Engineering	2623.04.25	1,170		(1,170)	(1,170)
Coastal Science & Engineering	2623.05.25	800		(800)	(800)
Coastal Science & Engineering	2623.07.25	1,100		(1,100)	(1,100)
Coastal Science & Engineering	2623.08.25	13,517		(13,517)	(13,517)
Coastal Science & Engineering	2623.09.25	7,724		(7,724)	(7,724)
Coastal Science & Engineering	2623.10.25	7,724		(7,724)	(7,724)
Coastal Science & Engineering	2623.11.25	225		(225)	(225)
Coastal Science & Engineering	2623.12.25	4,002		(4,002)	(4,002)
		38,620	38,620	-	(38,620)
Allowance for Cultural Resources Survey related Renourishment		20,000		20,000	
Coastal Science & Engineering	2623.06.25	682	-	(682)	(682)
Coastal Science & Engineering	2623.11.25	10,000	-	(10,000)	(10,000)
Coastal Science & Engineering	2623.12.25	8,000	-	(8,000)	(8,000)
		20,000	18,682	-	1,318 (18,682)
Allowance for Offshore Borings related Renourishment		200,000		200,000	
Coastal Science & Engineering	2623.02.25	107,500		(107,500)	(107,500)
Coastal Science & Engineering	2623.Sub	88,050		(88,050)	(88,050)
		200,000	195,550	-	4,450 (195,550)
PHASE II RENOURISHMENT			669,508		669,508
Project Planning related Renourishment Phase II		30,680	-	30,680	-
Coastal Science & Engineering	2623.10.25	1,000		(1,000)	(1,000)
Coastal Science & Engineering	2623.11.25	2,150		(2,150)	(2,150)
Coastal Science & Engineering	2623.12.25	4,600		(4,600)	(4,600)
		30,680	7,750	669,508	22,930 661,758

City of Isle of Palms
Major Offshore Dredging

1/31/2026

SCOPE D Project 2623

			Contract Projections	Approved by Council	Remaining on Contract	Remaining on Budget
			Actuals			
Field Data related Renourishment Phase II			5,640	-	5,640	-
Coastal Science & Engineering	2623.11.25		3,050		(3,050)	(3,050)
Coastal Science & Engineering	2623.12.25		1,500		(1,500)	(1,500)
			5,640	4,550	-	1,090
						(4,550)
Final Design related Renourishment Phase II			73,600	-	73,600	-
Coastal Science & Engineering	2623.10.25		8,300		(8,300)	(8,300)
Coastal Science & Engineering	2623.11.25		20,900		(20,900)	(20,900)
Coastal Science & Engineering	2623.12.25		21,103		(21,103)	(21,103)
			73,600	50,303	-	23,298
						(50,303)
Bid Coordination related to Renourishment Phase II			29,200	-	29,200	-
Coastal Science & Engineering	2623.12.25		5,840		(5,840)	(5,840)
			29,200	5,840	-	23,360
						(5,840)
Construction related to Renourishment Phase II			224,600	-	224,600	-
			224,600	-	-	-
Reporting related to Renourishment Phase II			73,040	-	73,040	-
Coastal Science & Engineering	2623.11.25		4,900		(4,900)	(4,900)
			73,040	4,900	-	68,140
						(4,900)
Direct Expenses related to Renourishment Phase II			164,428	-	164,428	-
Coastal Science & Engineering	2623.10.25		465		(465)	(465)
Coastal Science & Engineering	2623.11.25		5,300		(5,300)	(5,300)
Coastal Science & Engineering	2623.12.25		1,652		(1,652)	(1,652)
			164,428	7,417	-	157,011
						(7,417)
Allowance related to Renourishment Phase II			68,320	-	68,320	-
			68,320	-	-	-
Total Project			34,695	1,148,128	553,642	1,148,128
						594,486
						1,263,994

58-4120-5065

Phase II- Renourishment Budget

669,508.00

Approved 10/28/25

City of Isle of Palms

Ongoing Island Wide Beach Monitoring- Minor Project

1/31/2026

FY26 Continues Project 2618

			Contract Projections	Approved by Council	Remaining on Contract	Remaining on Budget
				100,000		100,000
Planning/ Liaison/Communication			13,560		13,560	
Coastal Science & Engineering	8/31/2025	2618.082025		2,500	(2,500)	(2,500)
Coastal Science & Engineering	9/30/2025	2618.092025		5,000	(5,000)	(5,000)
Coastal Science & Engineering	10/31/2025	2618.102025		2,730	(2,730)	(2,730)
	11/30/2025	2618.112025		500	(500)	(500)
			-	-	-	-
			-	-	-	-
			-	-	-	-
			13,560	10,730	2,830	(10,730)
Semi Annual Beach Condition Survey			32,760		32,760	
Coastal Science & Engineering	8/31/2025	2618.082025		13,105	(13,105)	(13,105)
Coastal Science & Engineering	9/30/2025	2618.092025		1,600	-	(1,600)
			-	-	-	-
			32,760	14,705	18,055	(14,705)
Semi Annual Aerial Photography			12,400		12,400	
Coastal Science & Engineering	8/31/2025	2618.082025		700	(700)	(700)
Coastal Science & Engineering	9/30/2025	2618.092025		4,960	(4,960)	(4,960)
			-	-	-	-
			12,400	5,660	6,740	(5,660)
Semi Annual Report			24,760		24,760	
Coastal Science & Engineering	8/31/2025	2618.082025		1,240	(1,240)	(1,240)
Coastal Science & Engineering	9/30/2025	2618.092025		8,700	-	(8,700)
Coastal Science & Engineering	10/31/2025	2618.102025		5,633	(5,633)	(5,633)
Coastal Science & Engineering	11/30/2025	2618.112025		3,358	(3,358)	(3,358)

City of Isle of Palms

Ongoing Island Wide Beach Monitoring- Minor Project

1/31/2026

FY26 Continues Project 2618

			Contract Projections	Approved by Council	Remaining on Contract	Remaining on Budget
			Actuals			
					-	-
					-	-
			24,760	18,931	5,830	(18,931)
Direct Expenses including equipment			15,310		15,310	
Coastal Science & Engineering	8/31/2025	2618.082025		6,285	-	(6,285)
Coastal Science & Engineering	9/30/2025	2618.092025		3,185		(3,185)
Coastal Science & Engineering	10/31/2025	2618.102025		418	-	(418)
Coastal Science & Engineering	11/30/2025	2618.112025		193		(193)
					-	-
					-	-
			15,310	10,081	5,229	(10,081)
Total Project			98,790	60,106	100,000	38,684
						39,894

**City of Isle of Palms
Shoal Management Project
1/31/2026
SCOPE A , SCOPE B and SCOPE D**

Project 2589

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Council Approval of Scope A,B & D in FY25 Budget					594,500		594,500
Planning related to shoal management			10,520			10,520	
Coastal Science & Engineering	12/31/2023	Invoice 2589-12.23	10,520	2,100		(2,100)	(2,100)
Coastal Science & Engineering	2/29/2024	Invoice 2589.02.24		2,500		(2,500)	(2,500)
Coastal Science & Engineering	3/31/2024	Invoice 2589.03.24		1,000		(1,000)	(1,000)
Coastal Science & Engineering	4/30/2024	Invoice 2589.04.24		1,000		(1,000)	(1,000)
Coastal Science & Engineering	5/31/2024	Invoice 2589.05.24		1,530		(1,530)	(1,530)
Coastal Science & Engineering	6/30/2024	Invoice 2589.06.24		300		(300)	(300)
Coastal Science & Engineering	8/31/2024	Invoice 2589.08.24		1,000		(1,000)	(1,000)
Coastal Science & Engineering	9/30/2024	Invoice 2589.09.24		1,000		(1,000)	(1,000)
Coastal Science & Engineering	11/30/2025	Invoice 2589.11.25		90		(90)	(90)
			10,520	10,520	-	-	(10,520)
Engineering related to shoal management					12,680		
Coastal Science & Engineering	12/31/2023	Invoice 2589-12.23	12,680	1,550		(1,550)	(1,550)
Coastal Science & Engineering	1/31/2024	Invoice 2589.01.24		630	-	(630)	(630)
Coastal Science & Engineering	2/29/2024	Invoice 2589.02.24		4,525		(4,525)	(4,525)
Coastal Science & Engineering	3/31/2024	Invoice 2589.03.24		1,500		(1,500)	(1,500)
Coastal Science & Engineering	4/30/2024	Invoice 2589.04.24		4,070		(4,070)	(4,070)
Coastal Science & Engineering	6/30/2024	Invoice 2589.06.24		400		(400)	(400)
Coastal Science & Engineering	11/30/2025	Invoice 2589.11.25		5		(5)	(5)
			12,680	12,680	-	-	(12,680)
Permitting related to shoal management					41,480		
Coastal Science & Engineering	12/31/2023	Invoice 2589-12.23	41,480	2,375	-	(2,375)	(2,375)
Coastal Science & Engineering	1/31/2024	Invoice 2589.01.24		6,200		(6,200)	(6,200)
Coastal Science & Engineering	2/29/2024	Invoice 2589.02.24		2,250		(2,250)	(2,250)
Coastal Science & Engineering	3/31/2024	Invoice 2589.03.24		8,500		(8,500)	(8,500)
Coastal Science & Engineering	4/30/2024	Invoice 2589.04.24		7,720		(7,720)	(7,720)
Coastal Science & Engineering	5/31/2024	Invoice 2589.05.24		6,225		(6,225)	(6,225)
Coastal Science & Engineering	6/30/2024	Invoice 2589.06.24		1,350		(1,350)	(1,350)
Coastal Science & Engineering	7/31/2024	Invoice 2589.07.24		1,100		(1,100)	(1,100)
Coastal Science & Engineering	8/31/2024	Invoice 2589.08.24		1,000		(1,000)	(1,000)
Coastal Science & Engineering	9/30/2024	Invoice 2589.09.24		1,500		(1,500)	(1,500)
Coastal Science & Engineering	10/31/2024	Invoice 2589.10.24		3,260		(3,260)	(3,260)
			41,480	41,480	-	-	(41,480)
Direct Expenses related to shoal management					4,855		
Coastal Science & Engineering	12/31/2023	Invoice 2589-12.23	4,855	400	-	(400)	(400)
Coastal Science & Engineering	2/29/2024	Invoice 2589.02.24		800		(800)	(800)
Coastal Science & Engineering	3/31/2024	Invoice 2589.03.24		345		(345)	(345)
Coastal Science & Engineering	4/30/2024	Invoice 2589.04.24		810		(810)	(810)
Coastal Science & Engineering	5/31/2024	Invoice 2589.05.24		807		(807)	(807)
Coastal Science & Engineering	6/30/2024	Invoice 2589.06.24		103		(103)	(103)
Coastal Science & Engineering	7/31/2024	Invoice 2589.07.24		660		(660)	(660)
Coastal Science & Engineering	8/31/2024	Invoice 2589.08.24		50		(50)	(50)
Coastal Science & Engineering	9/30/2024	Invoice 2589.09.24		125		(125)	(125)

**City of Isle of Palms
Shoal Management Project
1/31/2026
SCOPE A , SCOPE B and SCOPE D**

Project 2589

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Coastal Science & Engineering	10/31/2024	Invoice 2589.10.24		165		(165)	(165)
Coastal Science & Engineering	1/31/2025	Invoice 2589.01.25		500		(500)	(500)
Coastal Science & Engineering	11/30/2025	Invoice 2589.11.25		90		(90)	(90)
			4,855	4,855	-	1	(4,855)
Stage 2 - Scope B Onshore Migration							
Project Planning, Liaison, Communication			12,000			12,000	
Coastal Science & Engineering	2/29/2024	Invoice 2589.02.24		2,500		(2,500)	(2,500)
Coastal Science & Engineering	3/31/2024	Invoice 2589.03.24		1,000		(1,000)	(1,000)
Coastal Science & Engineering	9/30/2024	Invoice 2589.09.24		1,000		(1,000)	(1,000)
Coastal Science & Engineering	11/30/2024	Invoice 2589.11.24		2,190		(2,190)	(2,190)
Coastal Science & Engineering	10/31/2024	Invoice 2589.10.24		2,000		(2,000)	(2,000)
Coastal Science & Engineering	12/31/2024	Invoice 2589.12.24		500		(500)	(500)
Coastal Science & Engineering	1/31/2025	Invoice 2589.01.25		500		(500)	(500)
Coastal Science & Engineering	3/31/2025	Invoice 2589.03.25		2,000		(2,000)	(2,000)
Coastal Science & Engineering	5/31/2025	Invoice 2589.05.25		310		(310)	(310)
			12,000	12,000	-	-	(12,000)
Field Data Collection			38,600			38,600	
Coastal Science & Engineering	2/29/2024	Invoice 2589.02.24		1,000		(1,000)	(1,000)
Coastal Science & Engineering	3/31/2024	Invoice 2589.03.24		5,000		(5,000)	(5,000)
Coastal Science & Engineering	5/31/2024	Invoice 2589.05.24		7,150		(7,150)	(7,150)
Coastal Science & Engineering	6/30/2024	Invoice 2589.06.24		3,150		(3,150)	(3,150)
Coastal Science & Engineering	8/31/2024	Invoice 2589.08.24		7,000		(7,000)	(7,000)
Coastal Science & Engineering	10/31/2024	Invoice 2589.10.24		6,600		(6,600)	(6,600)
Coastal Science & Engineering	11/30/2024	Invoice 2589.11.24		1,200		(1,200)	(1,200)
Coastal Science & Engineering	5/31/2025	Invoice 2589.05.25		7,500		(7,500)	(7,500)
			38,600	38,600	-	-	(38,600)
Engineering			25,720			25,720	
Coastal Science & Engineering	2/29/2024	Invoice 2589.02.24		2,550		(2,550)	(2,550)
Coastal Science & Engineering	3/31/2024	Invoice 2589.03.24		1,000		(1,000)	(1,000)
Coastal Science & Engineering	5/31/2024	Invoice 2589.05.24		4,200		(4,200)	(4,200)
Coastal Science & Engineering	7/31/2024	Invoice 2589.07.24		1,600		(1,600)	(1,600)
Coastal Science & Engineering	9/30/2024	Invoice 2589.09.24		3,670		(3,670.00)	(3,670.00)
Coastal Science & Engineering	10/31/2024	Invoice 2589.10.24		1,000		(1,000.00)	(1,000.00)
Coastal Science & Engineering	11/30/2024	Invoice 2589.11.24		1,000		(1,000.00)	(1,000.00)
Coastal Science & Engineering	12/31/2024	Invoice 2589.12.24		1,000		(1,000.00)	(1,000.00)
Coastal Science & Engineering	1/31/2025	Invoice 2589.01.25		1,000		(1,000.00)	(1,000.00)
Coastal Science & Engineering	2/28/2025	Invoice 2589.02.25		3,858		(3,858.00)	(3,858.00)
Coastal Science & Engineering	3/31/2025	Invoice 2589.03.25		1,500		(1,500.00)	(1,500.00)
Coastal Science & Engineering	5/31/2025	Invoice 2589.05.25		3,342		(3,342.00)	(3,342.00)
			25,720	25,720	-	-	(25,720)
Direct Expense			92,576			92,576	
Coastal Science & Engineering	2/29/2024	Invoice 2589.02.24		303		(303)	(303)
Coastal Science & Engineering	3/31/2024	Invoice 2589.03.24		3,500		(3,500)	(3,500)

**City of Isle of Palms
Shoal Management Project
1/31/2026
SCOPE A , SCOPE B and SCOPE D**

Project 2589

				Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Coastal Science & Engineering	Athena Tech	5/31/2024	Invoice 2589.05.24	-	51,164	-	(51,164)	(51,164)
Coastal Science & Engineering		7/31/2024	Invoice 2589.07.24		100		(100)	(100)
Coastal Science & Engineering		8/31/2024	Invoice 2589.08.24		2,850		(2,850)	(2,850)
Coastal Science & Engineering		9/30/2024	Invoice 2589.09.24		234		(234)	(234)
Coastal Science & Engineering		10/31/2024	Invoice 2589.10.24		480		(480)	(480)
Coastal Science & Engineering		11/30/2024	Invoice 2589.11.24		220		(220)	(220)
Coastal Science & Engineering		12/31/2024	Invoice 2589.12.24		175		(175)	(175)
Coastal Science & Engineering		1/31/2025	Invoice 2589.01.25		75		(75)	(75)
Coastal Science & Engineering		2/28/2025	Invoice 2589.02.25		193		(193)	(193)
Coastal Science & Engineering		3/31/2025	Invoice 2589.03.25		175		(175)	(175)
Coastal Science & Engineering		5/31/2025	Invoice 2589.05.25		4,500		(4,500)	(4,500)
Coastal Science & Engineering		7/31/2025	Invoice 2589.07.25		25,000		(25,000)	(25,000)
Trident Group Consulting (L. Wilson)		10/31/2025	INV SHERIDAN_JD25_03		1,125		(1,125)	(1,125)
Coastal Science & Engineering		11/30/2025	Invoice 2589.11.25		3,607		(3,607)	(3,607)
				92,576	93,701	-	(1,125)	(93,701)
Council Approval of Scope D		3/25/2025				136,680		136,680
Planning related to shoal management Scope D				8,320			8,320	
Coastal Science & Engineering		3/31/2025	Invoice 2589.03.25		2,000		(2,000)	(2,000)
Coastal Science & Engineering		4/30/2025	Invoice 2589.04.25		340		(340)	(340)
Coastal Science & Engineering		5/31/2025	Invoice 2589.05.25		2,080		(2,080)	(2,080)
Coastal Science & Engineering		6/30/2025	Invoice 2589.06.25		2,500		(2,500)	(2,500)
Coastal Science & Engineering		8/31/2025	Invoice 2589.08.25		1,360		(1,360)	(1,360)
Coastal Science & Engineering		11/30/2025	Invoice 2589.11.25		40		(40)	(40)
				8,320	8,320	-	-	(8,320)
Final Design related to shoal management Scope D				10,520		10,520		
Coastal Science & Engineering		3/31/2025	Invoice 2589.03.25		8,942		(8,942)	(8,942)
Coastal Science & Engineering		5/31/2025	Invoice 2589.05.25		1,578		(1,578)	(1,578)
				10,520	10,520	-	-	(10,520)
Bid Coordination related to shoal management Scope D				8,640		8,640		
Coastal Science & Engineering		3/31/2025	Invoice 2589.03.25		3,456		(3,456)	(3,456)
Coastal Science & Engineering		4/30/2025	Invoice 2589.04.25		2,500		(2,500)	(2,500)
Coastal Science & Engineering		6/30/2025	Invoice 2589.06.25		1,000		(1,000)	(1,000)
Coastal Science & Engineering		9/30/2025	Invoice 2589.09.25		1,684		(1,684)	(1,684)
				8,640	8,640	-	-	(8,640)
Construction Observation related to shoal management Scope D				49,800		49,800		
Coastal Science & Engineering		4/30/2025	Invoice 2589.04.25		19,920		(19,920)	(19,920)
Coastal Science & Engineering		5/31/2025	Invoice 2589.05.25		24,900		(24,900)	(24,900)
Coastal Science & Engineering		6/30/2025	Invoice 2589.06.25		4,250		(4,250)	(4,250)
Coastal Science & Engineering		9/30/2025	Invoice 2589.09.25		730		(730)	(730)
				49,800	49,800	-	-	(49,800)
Final Surveys related to shoal management Scope D				21,240		21,240		

**City of Isle of Palms
Shoal Management Project
1/31/2026
SCOPE A , SCOPE B and SCOPE D**

Project 2589

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Coastal Science & Engineering	5/31/2025	Invoice 2589.05.25		12,744		(12,744)	(12,744)
Coastal Science & Engineering	6/30/2025	Invoice 2589.06.25		6,700		(6,700)	(6,700)
Coastal Science & Engineering	9/30/2025	Invoice 2589.09.25		200		(200)	(200)
Coastal Science & Engineering	10/31/2025	Invoice 2589.10.25		1,596		(1,596)	(1,596)
			21,240	21,240	-	-	(21,240)
Direct Expenses related to shoal management Scope D			25,730			25,730	
Coastal Science & Engineering	3/31/2025	Invoice 2589.03.25		720		(720)	(720)
Coastal Science & Engineering	4/30/2025	Invoice 2589.04.25		5,146		(5,146)	(5,146)
Coastal Science & Engineering	5/31/2025	Invoice 2589.05.25		15,438		(15,438)	(15,438)
Coastal Science & Engineering	6/30/2025	Invoice 2589.06.25		4,426		(4,426)	(4,426)
			25,730	25,730	-	-	(25,730)
Allowances			57,430			57,430	
			-	-	-	-	-
			57,430	-	-	57,430	-
Construction Observation (Addendum 10.17.25)			20,000			20,000	
Coastal Science & Engineering	10/31/2025	Invoice 2589.10.25		18,405		(18,405)	(18,405)
Coastal Science & Engineering	11/30/2025	Invoice 2589.11.25		1,595		(1,595)	(1,595)
			20,000	20,000	-	-	(20,000)
Mobilization and Hauling Sand			787,500			787,500	
SJ Hamill Construction, LLC	5/9/2025	Pay App 1		394,690		(394,690)	(394,690)
SJ Hamill Construction, LLC	6/17/2025	Pay App 2		374,802		(374,802)	(374,802)
Wild Dunes Community Association	6/30/2025	Check 18007		600,000		600,000	600,000
			787,500	769,492	600,000	18,008	(169,492)
Total Project			1,227,610	1,153,298	1,331,180	74,313	177,882

Scope A -Stage 1 is the emergence of an offshore shoal and its release from the ebb-tidal delta. Shoal Management Permit

Scope B -Stage 2 is onshore migration and initial attachment of the shoal and accompanying response of the beach. Geotechnical Investigation of offshore borrow area.

Scope D - Stage 3 is the merging of the shoal with the shoreline and spreading of the shoal sand adjacent areas. Shoal project coordination

Wild Dunes Community Association portion of shoal management rec'd 6/30/25.

SJ Hamill Construction

**City of Isle of Palms
Marina Dredging
1/31/2026**

ATM - Design & Permitting	Date	Invoice Number	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
					FY24	104,500	104,500
ATM-Local Engagement and Coordination	7/13/2023		3,500				
	9/7/2023	1984		3,500		(3,500)	(3,500)
ATM-Dredge Disposal Alternative Analysis	7/13/2023		13,500			-	
	10/27/2023	1943		1,350		(1,350)	(1,350)
	9/7/2023	1984		1,350		(1,350)	(1,350)
	10/10/2023	1927		10,800		(10,800)	(10,800)
ATM-Preliminary Design & Sediment Testing	7/13/2023		27,500			-	
	9/26/2024	2970		2,000		(2,000)	(2,000)
	11/15/2024	3138		1,500		(1,500)	(1,500)
	3/28/2025	3555		1,500		(1,500)	(1,500)
	4/29/2025	3661		17,000		(17,000)	(17,000)
ATM-Regulatory Permit Application Development	7/13/2023		9,500			-	-
	9/26/2024	2970		1,298		(1,298)	(1,298)
	11/15/2024	3138		8,202		(8,202)	(8,202)
ATM-Regulatory Permit Application Coordination	7/13/2023		5,000			-	-
	1/6/2025	3300		1,487		(1,487)	(1,487)
	2/24/2025	3486		2,033		(2,033)	(2,033)
	3/28/2025	3555		1,355		(1,355)	(1,355)
	4/29/2025	3661		102		(102)	(102)
ATM-Bid Package Development	7/13/2023		18,000			-	-
	9/30/2025	3978		2000		(2,000)	(2,000)
	9/30/2025	4103		2000		(2,000)	(2,000)
	11/30/2025	4247		630		(630)	(630)
ATM-Bidding Support	7/13/2023		12,500			-	-
ATM-Construction Administration	7/13/2023		15,000			-	-
	1/6/2025	3300		255		(255)	(255)
	2/24/2025	3486		36		(36)	(36)
			104,500	58,398	104,500	46,102	46,102
Total Project			104,500	58,398	104,500	46,102	46,102

Note:

FY24 budget includes a rebudget of \$50K for permitting of future dredging project.

Permits can take up to 2 years to secure.

Applied Technology and Management

**City of Isle of Palms
Marina Green Space
1/31/2026**

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council FY25	Remaining on Contract	Remaining on Budget
Cline Engineering	10/13/2025	2352	500	500	150,000	(500)	(500)
			500	500	150,000	-	149,500
Total Project			500	500	150,000	-	149,500

**City of Isle of Palms
Marina Parking Lot
1/31/2026**

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council FY25	Remaining on Contract	Remaining on Budget
Cline Engineering	3/14/2025	2278	2,380	2,380	150,000	(2,380)	(2,380)
Kaitlyn Hackathorn-Interpretive Signage	1/1/2026	202606062	9,180	9,180		(9,180)	(9,180)
			11,560	11,560	150,000	(9,180)	138,440
Total Project			11,560	11,560	150,000	(9,180)	138,440

**City of Isle of Palms
City Hall Renovation**

PO-24-2521

No Activity Since 12/31/2024

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Architecture-Conceptual Design Phase 1			24,840		250,000	24,840.00	250,000
McMillan Pazdan Smith Architecture	4/13/2024	2400175		2,484		(2,484.00)	(2,484)
McMillan Pazdan Smith Architecture	4/13/2024	2401541		16,146		(16,146.00)	(16,146)
McMillan Pazdan Smith Architecture	5/31/2024	2401902		6,210		(6,210.00)	(6,210)
Architecture-Conceptual Design Phase 2 Project 023410.00			9,250			9,250.00	
McMillan Pazdan Smith Architecture	6/30/2024	2402415		2,313		(2,312.50)	(2,313)
McMillan Pazdan Smith Architecture	8/31/2024	2403451		6,972		(6,972.19)	(6,972)
McMillan Pazdan Smith Architecture	12/30/2024	Refunded		(6,972)		6,972.12	6,972
			34,090	27,153	250,000	6,937	222,847
Contract Planning Phase 1			68,267			68,267	
Change Order 1/Reno Option			17,010			17,010	
Trident Construction Co.	2/2/2024	23045-1		11,233		(11,233.00)	(11,233)
Trident Construction Co.	2/29/2024	23045-2		18,906		(18,906.00)	(18,906)
Trident Construction Co.	8/19/2024	23045-3		38,128		(38,128.00)	(38,128)
Trident Construction Co.	7/10/2024	23045-4		17,010		(17,010.00)	(17,010)
			85,277	85,277	-	-	(85,277)
Total Project			119,367	112,430	250,000	6,937	137,570

02/06/2026 INVOICE GL DISTRIBUTION REPORT FOR CITY OF ISLE OF PALMS
 POST DATES 07/01/2025 - 02/06/2026
 BOTH JOURNALIZED AND UNJOURNALIZED
 PAID

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	Check #
Dept 4420 POLICE 10-4420.5026		AXON ENTERPRISE, INC.	TASER 7 EQUIPMENT AGREEMENT	INUS392641	12/04/25	16,996.68	70817
Dept 4620 PUBLIC WORKS 10-4620.5017	PW 26 BRAKES. SUSPENSION & OIL	HUGHES MOTORS INC	PW 26 BRAKES. SUSPENSION & OIL	01W18475	09/19/25	18,230.07	70399
Dept 4420 POLICE 30-4420.5085	10 COMPUTER REPLACEMENTS	BRITE	SCHEDULED COMPUTER REPLACEMENTS FY26 INV42015		01/27/26	17,998.08	71158
Dept 4420 POLICE 35-4420.5024	CAMERA SYSTEM AGREEMENT	AXON ENTERPRISE, INC.	INVOICE PENDING PO - ANNUAL COST FOR CLI	INUS358736	08/01/25	20,237.85	69959
Dept 4820 RECREATION 35-4820.5085	PICKLEBALL LIGHTS	MUSCO SPORTS LIGHTING, LLC	PICKLEBALL LIGHTS: MATERIALS & INSTALL	442009/444934	10/09/25	25,000.00	70491
Dept 4420 POLICE 50-4420.5085 50-4420.5085	ATV UNITS 557 AND 558	AIKEN MOTORCYCLE SALES & SERVICE ALL TRAFFIC SOLUTIONS	ATV REPLACEMENTS - BUDGETED ITEM FY26 UI RADAR MESSAGE SIGN	3149643 SIN045704	09/01/25 08/31/25	20,364.75 17,439.01	70193 70194

Capital Projects Update - February 6, 2026

Project	Funding Source	Status
Drainage		
Waterway Boulevard Multi-Use Path Elevation Project	\$5.8M construction (phase 1&1A on golf course- \$1.4M; phase 2 on Waterway \$2.9M; phase 3 on private property \$1.5M) + \$512k engineering. City awarded \$980K Grant from FEMA Hazard Mitigation Grant+\$1.25M state budget allocation for construction.	Phases 1 and 1A are complete and will be removed from future reports. Phase 2 has had an award made to the Bastion Group and they are working on developing submittals and schedules for the rest of January. Phase 3 is planned for winter of 2027.
Phase 4 Drainage- Palm Boulevard b/w 38th and 41st Avenue	Estimated \$2M \$5M (excluding soft costs). Capital Projects Fund and FY25+\$1M State budget allocation	Council authorized redesign August 2025, which is underway. Permitting is in process and under review. Staff received updated construction estimate and needs direction. Construction anticipated Q1 2027.
IOP Marina		
IOP Marina Public Dock & Greenspace	\$500,000 draft of FY27 Capital projects	Council authorized proceeding with necessary lease amendments in August 2025. In January 2026 Council agreed to fund the improvements up to \$500,000. Staff is working on providing updated lease for consideration. Expect to be able to provide drafts in March.
		All permits are in hand. Next steps are to determine where spoils material will be placed and request bids. ATM and the Canal Association on Goat Island are

Project	Funding Source	Status
Marina Dredging - Design and Permitting	\$1.5M FY23 State Budget Allocation	in discussions. At last report, the Canal Association was waiting on USACE to determine what additional work was necessary to the spoils area before they can begin accepting materials. Council must decide whether to wait on permits from nearby property owners and collaborate or proceed sooner without collaboration.
Beach Maintenance & Access Improvements		
	Beach Preservation Fund \$510k Breach Inlet emergency sandbags	The emergency protective work approved by Council 10/14/2025 is complete. 200 bags have been installed at Port O'Call, 160 at Breach Inlet end and 250 bags from September allotment + 300 additional bags have been installed at Beachwood East.
Beach Maintenance & Restoration		On the south end, the USACE work with Ahtna has shifted down to 4th Avenue and has an additional 175,000 cubic yards of sand to move.
		The USACE has approved an additional contract with a separate dredge operation to move 260,000 cubic yards of sand from the floor of the Intracoastal Waterway on to the beach between 5th and 7th Avenues. The contractor is currently on the beach near 7th Avenue and is projected to be complete in early March.

Project	Funding Source	Status
		The permit requests for the large offshore renourishment projects were finalized and submitted in September. Next steps include developing a financial share agreement with Wild Dunes Community Association, which is being discussed by the Public Facilities Committee, and soliciting bids, which is planned for February.
Buildings & Facilities		
Undergrounding Power Lines	\$75K Muni ATAX (50/50 split w/ Dominion Energy)	Public Facilities Committee met with Dominion Energy 2/11/2025 to discuss the feasibility to fund an undergrounding master plan with NSSF.
SCDOT Palm Boulevard Bike, Pedestrian and Parking Enhancements	SCDOT Funded concept development. No funding identified/allocated for construction.	Concepts discussed w Public Safety Committee and City Council. Next steps include seeking public comment on the concepts developed.



EXECUTIVE SUMMARY

PROJECT OVERVIEW

Evergreen Solutions was selected by the City of Isle of Palms in September 2025 to conduct a comprehensive compensation study. The study included an internal analysis and a market analysis, with the findings detailed below. Recommendations include modified pay plans to promote market alignment to strengthen the City's ability to attract and retain quality employees.

FINDINGS

Salary Distribution and Progression

Most employees earn below midpoint, with the greatest concentration of employees in the first quartile. Overall average tenure is 9.6 years, whereas median tenure is 3.8 years.

Data shows that the City has been hiring above the minimums of pay ranges, suggesting that ranges may need to be updated in order to be more competitive.

Internal Equity and Pay Compression

Data shows some decreased salary progression for tenured employees along with increased placement of newer employees. This indicates that the City is starting to experience compression between newly hired and more tenured employees. This pattern can impact employee morale in instances where compensation does not increase consistently based on tenure and institutional knowledge.

Market Competitiveness Lag

City pay plans are below public sector market peers, on average. The areas farthest behind the market average include Nutrition, Transportation, and clerical positions.

Additionally, the City has a narrower range spread (distance from minimum starting salary to maximum earning salary) on average than market peers, which translates to less earning potential and reduced competitiveness toward the maximum of published ranges.

Market Position	Pay Range Minimum	Pay Range Midpoint	Pay Range Maximum
Straight Avg	-3.8%	-5.4%	-6.5%
40th Per.	-3.5%	-4.7%	-5.5%
50th Per.	-6.1%	-7.5%	-8.5%
60th Per.	-8.7%	-10.5%	-12.0%

RECOMMENDATIONS

To support the City's ability to recruit and retain employees in a competitive labor market, the following is recommended:

1. Compensation System

Update the City's existing pay plans for employees to adjust for market competitiveness; review placement of positions within the proposed plans to ensure consistency and internal equity.

Update the General and Administrative plans according to the 50th percentile, and the Public Safety plans according to the 60th percentile of the market to maintain competitive edge attained from the prior study for those positions.

2. Classification System

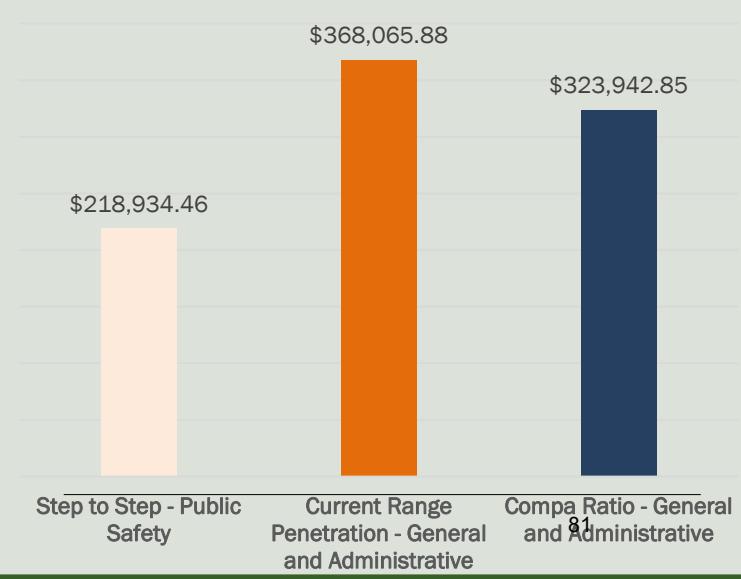
Conduct a comprehensive review of duties and responsibilities for each position within the City to ensure internal equity and update job descriptions as appropriate. Review classification levels to ensure clear definitions and that roles are appropriately titled.

3. System Administration

Conduct small-scale surveys as needed and review compensation guidelines annually. Develop a compensation philosophy that outlines how employees will move through the range. Implement a hiring calculator (provided by EGS) to help inform hiring decisions.

IMPLEMENTATION COSTS

Several methods were developed and reviewed to estimate the costs of updating the City's pay plans. Current range penetration and compa ratio options maintain General and Administrative employees' current placement within the pay plan while providing flexibility to align with financial resources. Budgetary caps can be added to any implementation option to accommodate budgetary needs. Maintaining current step placement for Public Safety positions is also provided.



Market Peers	Cost of Living Index
City of Isle of Palms, SC	107.4
Beaufort County, SC	106.0
Charleston County, SC	107.4
City of Beaufort, SC	106.0
City of Charleston, SC	107.4
City of Charleston, SC Fire	107.4
City of Folly Beach, SC	107.4
City of Goose Creek, SC	98.3
City of Hanahan, SC	98.3
City of Myrtle Beach, SC	95.4
City of Myrtle Beach, SC Fire	95.4
City of North Charleston, SC	107.4
Colleton County, SC	98.4
Hilton Head Island, SC Fire	106.0
St. John Fire District, SC	107.4
Town of Bluffton, SC	106.0
Town of Mount Pleasant, SC	107.4
Town of Mount Pleasant, SC Fire	107.4
Town of Sullivans Island Fire	107.4
Town of Sullivans Island, SC	107.4
Town of Summerville, SC	99.1

Indicates peer who has not yet provided data

Rank by Pay Range Average	
Organization	Rank
City of Myrtle Beach, SC	1
St. John Fire District, SC	2
Beaufort County, SC	3
City of Myrtle Beach, SC Fire	4
Town of Mount Pleasant, SC	5
City of North Charleston, SC	6
Hilton Head Island, SC Fire	7
City of Charleston, SC	8
City of Folly Beach, SC	9
Town of Mount Pleasant, SC Fire	10
City of Charleston, SC Fire	11
Town of Sullivans Island, SC	12
City of Isle of Palms, SC	13
Town of Bluffton, SC	14
City of Goose Creek, SC	15
City of Beaufort, SC	16

Summary of Metrics	
Number of Peers	20
Number of Respondents	17
Percentage Received	85.0%
Number of Isle of Palms Positions Included	42
Positions with Limited Matches	7
Percentage of Positions with Sufficient Data for Inclusion	83.3%
Total Quality Matches	310+
Average Match Count	7.30

Market Position Summary with Myrtle Beach Included:

Market Position	Survey Minimum % Difference	Survey Midpoint % Difference	Survey Maximum % Difference	Survey Average Range	Isle of Palms Average Range Spread
Average (Not Adjusted for COL)	-4.9%	-6.5%	-7.7%		
40th Percentile	-4.2%	-5.6%	-6.6%		
50th Percentile	-7.2%	-8.9%	-10.1%	52.1%	47.8%
60th Percentile	-9.9%	-12.0%	-13.7%		

Isle of Palms is currently at roughly the 26th percentile in relation to market peers (at the minimum)

Isle of Palms is more competitive at the minimums of pay ranges, but loses ground since their average range spread is slightly narrower on average than market peers

Market Position Summary with Myrtle Beach Excluded:

Market Position	Survey Minimum % Difference	Survey Midpoint % Difference	Survey Maximum % Difference	Survey Average Range	Isle of Palms Average Range Spread
Average (Not Adjusted for COL)	-3.8%	-5.4%	-6.5%		
40th Percentile	-3.5%	-4.7%	-5.5%		
50th Percentile	-6.1%	-7.5%	-8.5%	51.2%	47.8%
60th Percentile	-8.7%	-10.5%	-12.0%		

Isle of Palms is currently at roughly the 29th percentile in relation to market peers (at the minimum) with Myrtle Beach excluded

Town of Sullivans Island Fire	17
City of Hanahan, SC	18

Rank by Pay Range Minimum

Organization	Rank
St. John Fire District, SC	1
City of Myrtle Beach, SC	2
Beaufort County, SC	3
Town of Mount Pleasant, SC	4
City of North Charleston, SC	5
City of Myrtle Beach, SC Fire	6
City of Charleston, SC	7
Hilton Head Island, SC Fire	8
City of Folly Beach, SC	9
Town of Sullivans Island, SC	10
Town of Mount Pleasant, SC Fire	11
City of Isle of Palms, SC	12
City of Charleston, SC Fire	13
Town of Bluffton, SC	14
Town of Sullivans Island Fire	15
City of Beaufort, SC	16
City of Goose Creek, SC	17
City of Hanahan, SC	18

EVERGREEN STUDY METHODOLOGY

Project activities included:

- conducting a project kick-off meeting
- conducting a salary survey
- developing recommendations for compensation management
- developing detailed implementation plans; and
- creating the draft and final reports.

Kickoff Meeting

The kickoff meeting provides an opportunity to discuss the history of the organization, finalize the work plan, and begin the employee data collection process. Data collection of relevant background material (including existing pay plans, organization charts, policies, procedures, training materials, job descriptions, and other pertinent material) is part of this process.

Assessment of Current Conditions

This analysis provides an overall assessment of the existing pay plans and related data for the City's employees at the time the study began. The progression of employee salaries through pay grades and employee tenure.

Salary Survey

The external market is defined as identified peers with which the City competes for qualified employees, including those that have similar characteristics, demographics, and service offerings as the target organization. A market survey tool will be created to solicit salary information from each of the peer organizations. When the results are received, the data is analyzed, and entered to provide aggregate findings. and the distribution of employees in the City are all examined during this process.

Recommendations

the City identified its desired market position and compensation philosophy. Subsequently, the pay plan and job slotting within the system are adjusted to account for this desired position in the market. When the market positions have been identified the costs associated with each step of the analysis will take place. This will give the City the opportunity to view the total cost associated with the structural changes.

City of Isle of Palms Employee Salary \$50,000 or more as of 12/31/2025

Department	Position Title	Salary	Overtime	Fringe Benefits	Total Annual Salary
General Government	City Administrator	170,629	-	55,300	225,929
General Government	Finance Director	115,799	-	35,152	150,950
General Government	Human Resources Manager	71,632	-	21,174	92,806
General Government	Clerk of Court	83,316	470	23,466	107,253
General Government	Accounts Payable/Admin Assistant	52,940	-	27,724	80,664
Police Department	Police Chief	123,070	-	44,038	167,109
Police Department	Deputy Chief	100,850	-	39,319	140,169
Police Department	Lieutenant	78,010	-	24,449	102,459
Police Department	Sergeant Patrol	80,416	16,262	28,414	125,091
Police Department	Sergeant Patrol	76,887	12,208	25,783	114,878
Police Department	Sergeant Patrol	78,676	3,073	28,818	110,566
Police Department	Sergeant Patrol	70,391	4,329	33,769	108,488
Police Department	Sergeant Patrol Training	92,672	3,826	28,376	124,875
Police Department	Sergeant Detective	82,284	10,215	27,526	120,025
Police Department	Detective	65,906	12,842	24,606	103,353
Police Department	Detective	61,974	5,993	22,316	90,283
Police Department	Special Services Corporal	71,418	4,013	27,476	102,907
Police Department	Patrol Officer - Certified	62,572	2,008	31,615	96,196
Police Department	Patrol Officer - Certified	50,116	13,337	21,357	84,810
Police Department	Patrol Officer - Certified	52,151	3,882	27,413	83,446
Police Department	Patrol Officer - Certified	57,734	3,927	13,383	75,044
Police Department	Patrol Officer - Certified	49,398	5,679	19,578	74,655
Police Department	Police Executive Assistant	67,690	2,082	22,699	92,471
Police Department	Communications Technician	56,015	17,321	23,456	96,791
Police Department	Communications Technician	54,602	13,858	22,420	90,880
Police Department	Communications Technician	45,576	9,220	19,518	74,314
Fire Department	Fire Chief	129,016	-	45,301	174,318
Fire Department	Deputy Chief of Special Operations	97,328	-	38,571	135,898
Fire Department	Deputy Chief of Fire Operations	80,886	-	28,882	109,768
Fire Department	Fire Marshall	60,262	-	30,698	90,960
Fire Department	Battalion Chief	130,804	33,597	48,614	213,015
Fire Department	Battalion Chief	91,418	3,023	37,957	132,398
Fire Department	Battalion Chief	92,482	7,255	29,064	128,801
Fire Department	Fire Captain	69,574	45,175	42,271	157,020
Fire Department	Fire Captain	85,478	22,139	40,756	148,373
Fire Department	Fire Captain	80,005	20,042	39,148	139,195
Fire Department	Fire Captain	80,502	10,275	43,644	134,422
Fire Department	Fire Captain	75,459	20,738	28,312	124,508
Fire Department	Fire Captain	76,232	11,403	26,493	114,128
Fire Department	Fire Engineer	65,394	25,121	37,124	127,638
Fire Department	Fire Engineer	62,827	18,484	35,169	116,480
Fire Department	Fire Engineer	60,810	20,054	28,630	109,493
Fire Department	Fire Engineer	44,603	18,178	35,778	98,560
Fire Department	Fire Engineer	58,005	7,864	31,889	97,757
Fire Department	Fire Engineer	54,919	12,544	22,209	89,671
Fire Department	Fire Engineer	57,877	5,956	23,031	86,864
Fire Department	Fire Engineer	53,472	10,771	21,525	85,769
Fire Department	Fire Engineer	52,414	9,870	21,109	83,393
Fire Department	Firefighter	54,426	53,703	30,846	138,976
Fire Department	Firefighter	55,433	13,184	22,454	91,071
Fire Department	Firefighter	47,999	12,680	20,768	81,447

Note: Non-elected municipal employees whose base annual pay > \$50,000 (includes overtime, bonuses, stipends and benefits).

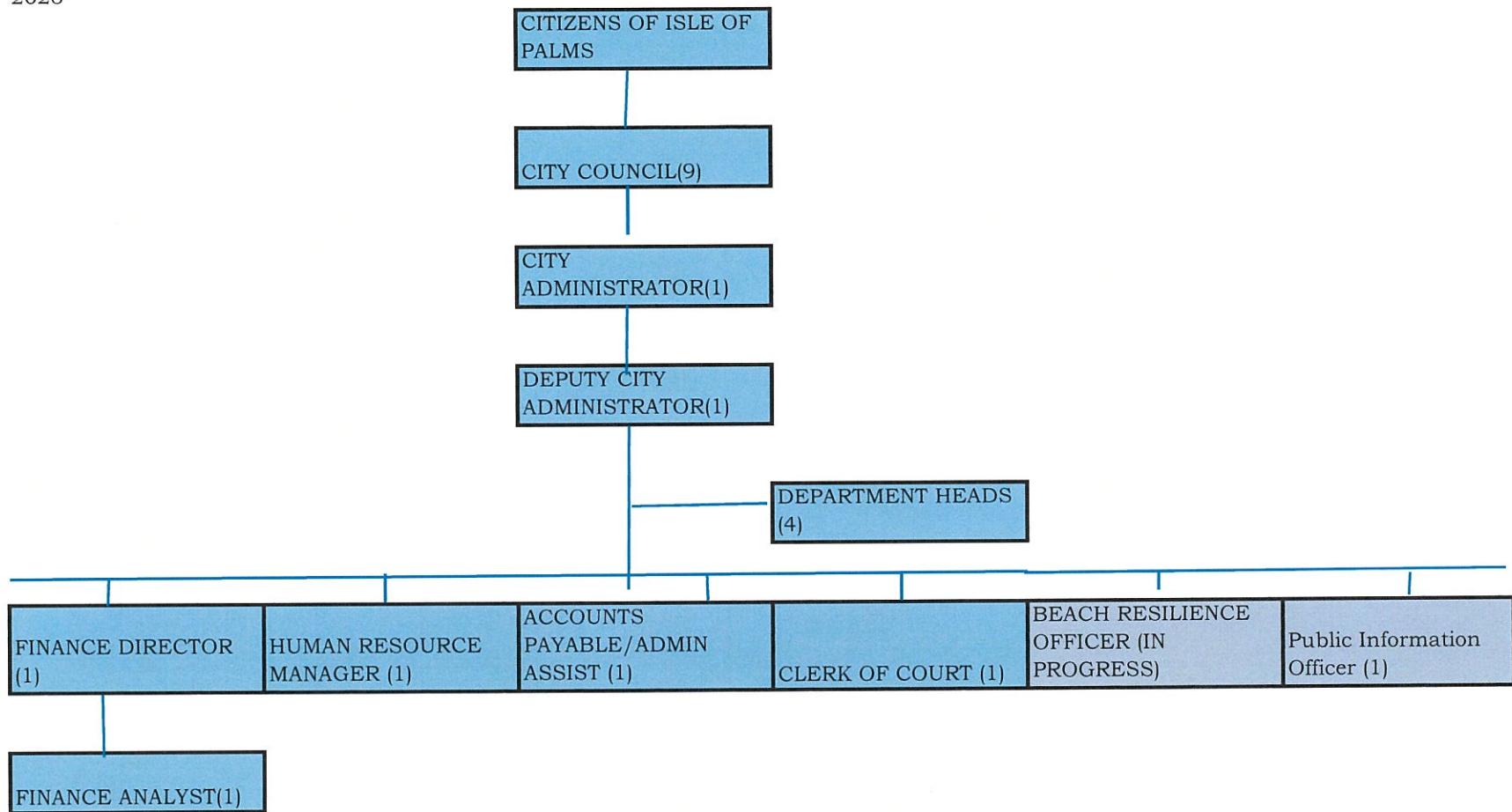
City of Isle of Palms Employee Salary \$50,000 or more as of 12/31/2025

Department	Position Title	Salary	Overtime	Fringe Benefits	Total Annual Salary
Fire Department	Firefighter	46,999	7,069	23,028	77,096
Fire Department	Firefighter	46,560	8,500	19,574	74,634
Fire Department	Firefighter	48,527	4,906	19,229	72,662
Fire Department	Firefighter	45,494	4,926	18,589	69,010
Fire Department	Paramedic/Firefighter	59,796	30,558	27,071	117,425
Fire Department	Paramedic/Firefighter	56,399	15,817	23,218	95,434
Fire Department	Paramedic/Firefighter	57,070	14,294	23,037	94,401
Fire Department	Paramedic/Firefighter	50,700	10,042	20,721	81,463
Fire Department	Admin Assistant (75%)	53,517	-	19,247	72,764
Public Works Department	Public Works Director	107,896	-	33,508	141,403
Public Works Department	Assistant Public Works Director	81,143	-	32,958	114,101
Public Works Department	Public Works Foreman	57,411	6,679	19,775	83,865
Public Works Department	Public Works Stormwater	61,020	3,901	19,929	84,850
Public Works Department	Vehicle Operator/CDL	67,283	1,163	20,583	89,029
Public Works Department	Vehicle Operator/CDL	66,416	1,893	20,558	88,867
Public Works Department	Vehicle Operator/CDL	51,844	4,750	28,402	84,995
Public Works Department	Vehicle Operator/CDL	59,546	4,314	19,981	83,841
Building Department	Building Official	51,844	4,750	14,983	71,577
Recreation Department	Recreation Director	89,404	-	28,048	117,452
Recreation Department	Recreation Assistant Director	67,519	-	20,411	87,931
Recreation Department	Recreation Supervisor	63,636	1,310	30,340	95,285
Recreation Department	Recreation Supervisor	51,406	406	17,496	69,308
Recreation Department	Parks & Facilities Specialist	50,089	733	20,600	71,422

Note: Non-elected municipal employees whose base annual pay > \$50,000 (includes overtime, bonuses, stipends and benefits).

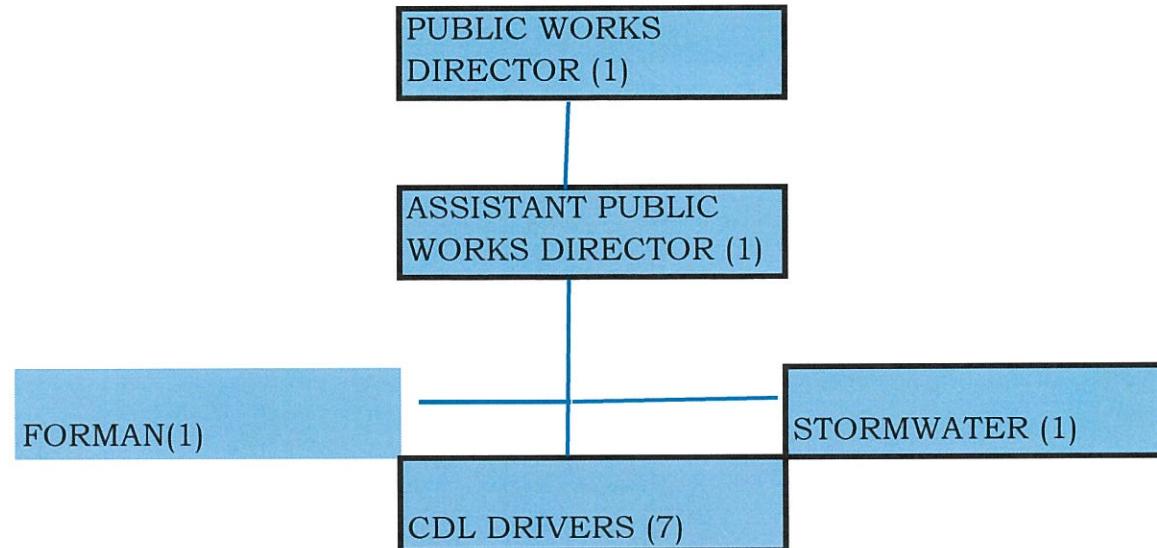
GEN GOV

2026



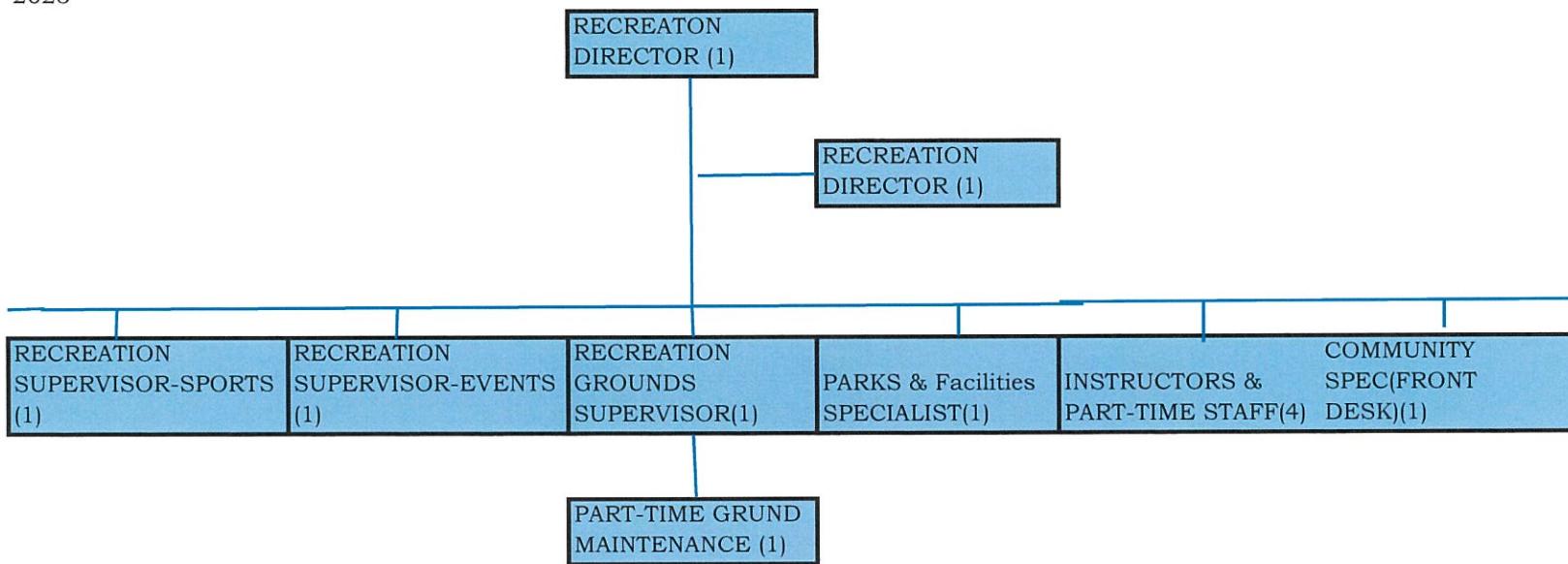
PUBLIC WORKS

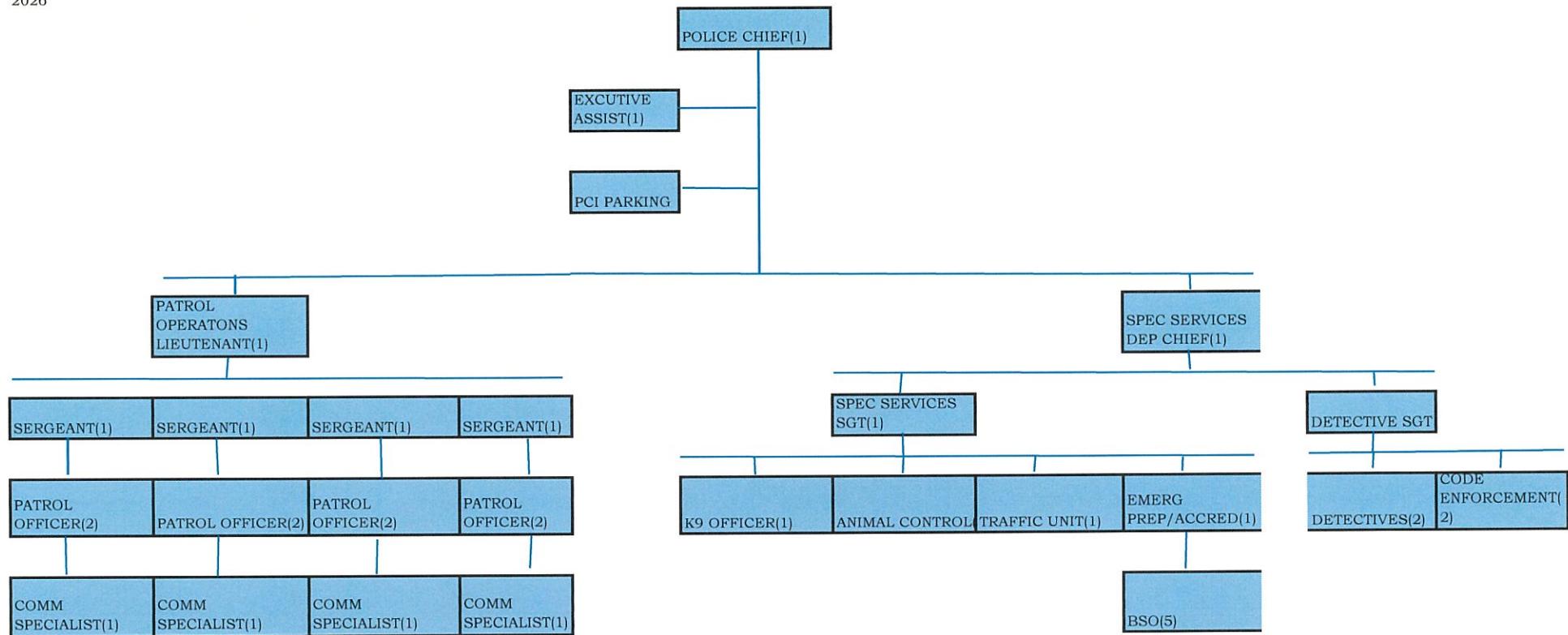
2026

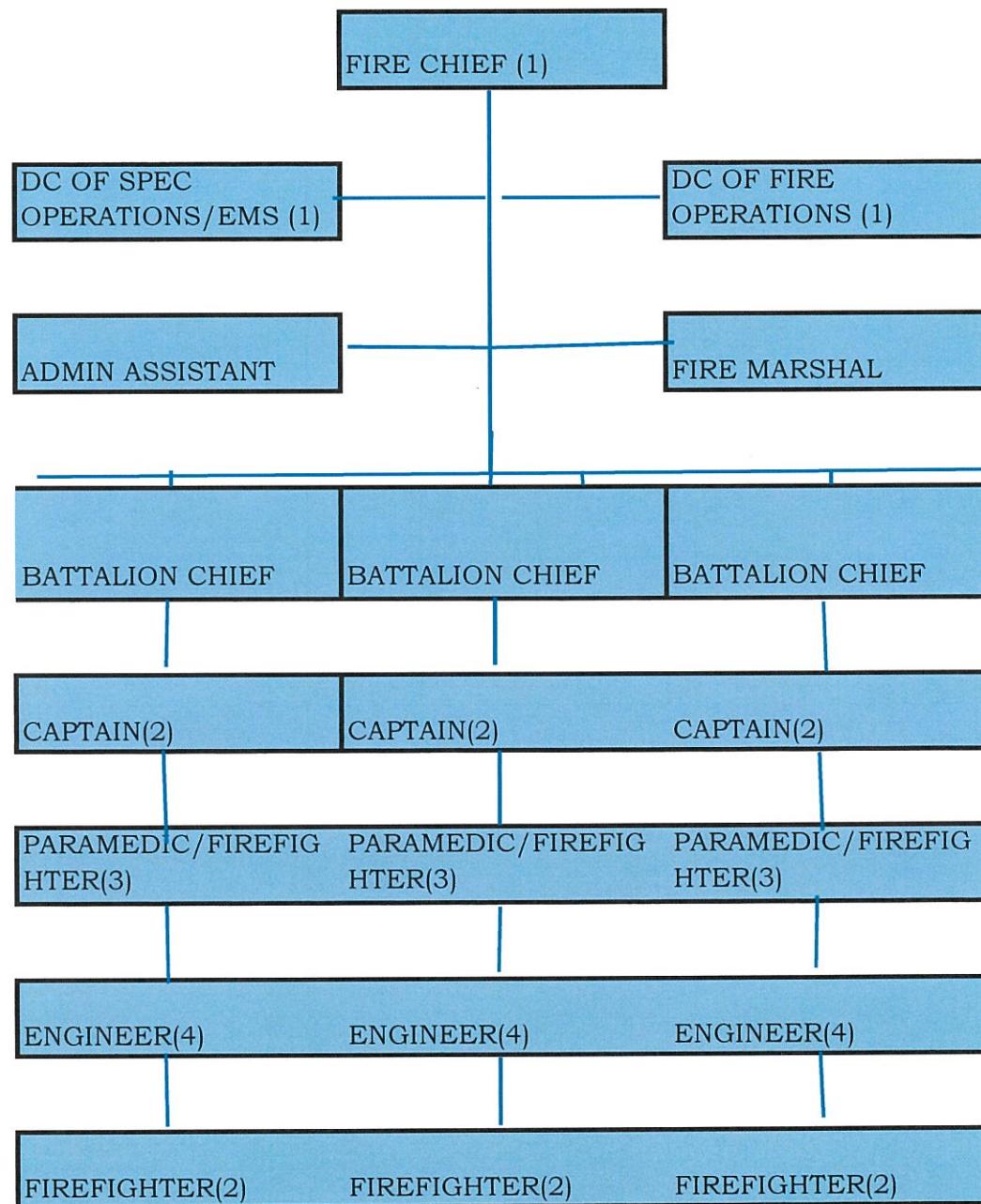


RECREATION

2026

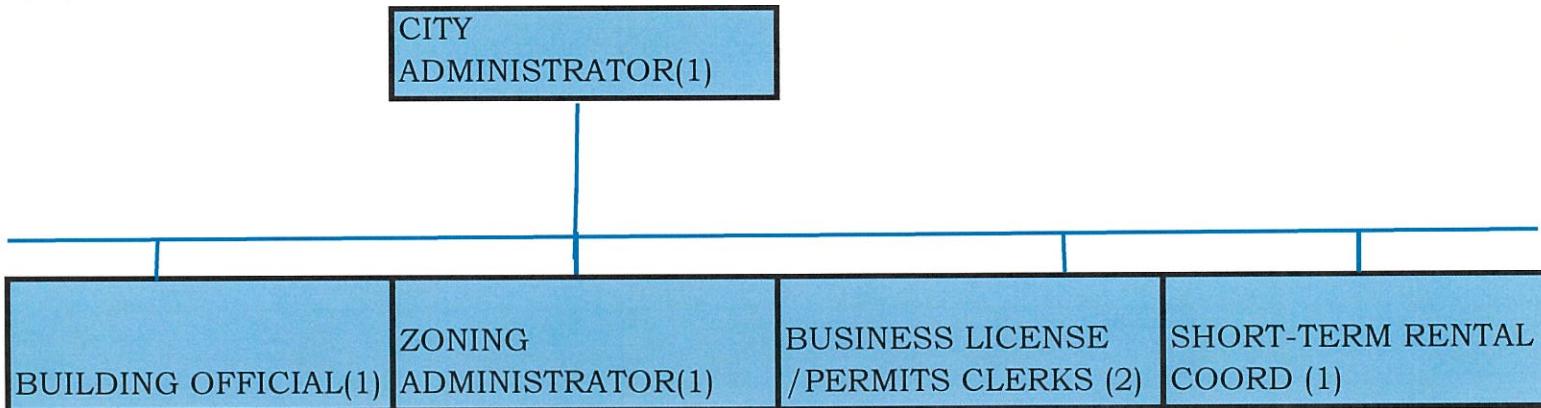






BUILDING

2026





ISLE OF PALMS POLICE DEPARTMENT

PROPOSED INCENTIVES

ISLE OF PALMS POLICE DEPARTMENT RECOMMENDED INCENTIVES

- Recommended incentives for education
 - Professional investment in career, builds quick decision-making skills and creates problem solvers.
- Recommend incentive pay for advanced certification and skills.
 - Based on advanced certifications that are necessary to adequately train our personnel or deliver advanced services to our community.
 - Local departments:
 - Sullivan's Island PD = max of \$10,000
 - Folly Beach PS = max of \$14,250 (includes fire certifications too since they are public safety)
- Prior police experience that our residents and visitors benefit from





RETAIN THE BEST

- Education
- Bi-lingual
- Instructor certification incentives
- Specialized advanced training incentives
- Pay for prior experience



Retain the Best

- Education to *Base Pay*
- Skill Pay for Advanced Certs
- Experience Counts!





ISLE OF PALMS FIRE RESCUE

PROPOSED INCENTIVES
2026



Education

- ***Impact:*** Educated employees enhance leadership, decision-making, and risk management. Incentives encourage long-term professional investment.



Training and Instructor Incentives



- *Impact:* Training officers multiply organizational effectiveness. Incentives retain institutional knowledge and reduce external training costs.



Specialized and High-Risk Operations

- ***Impact:*** Isle of Palms is a coastal, tourism-driven barrier island with inherent marine, technical rescue, and mass-casualty risks. Incentivizing specialty skills directly improves public safety outcomes.



Professional Credentials (CFAI / CPSE/Bi-Lingual, SCBA Technician)

- ***Impact:*** Credentialed leaders improve policy development, accreditation readiness, fiscal stewardship, preventative and acute maintenance tasks to standard, along with strategic risk-based planning.



City of Isle of Palms -Debt Service Scenarios for Beach Renourishment

GO Bond	Principal	10,329,315
Terms	5, 7 and 10 Years	
1 millage	\$ 338,000	
Millage needed per annual debt service	6.82	0.00682 2,303,973
Per 1 million taxable value primary residence	4%	1,000,000 \$ 272.66
	5.09	0.00509 \$ 1,720,963
		\$ 203.66
	3.81	0.00381 \$ 1,289,410
		\$ 152.59

Fiscal Year	5 Years @ 3.75%				7 Years @ 4.00%				10 Years @ 4.25%			
	Principal	Interest	Debt Service	Balance	Principal	Interest	Debt Service	Balance	Principal	Interest	Debt Service	Balance
	10,329,315	1,190,551	11,519,865	10,329,315	10,329,315	1,717,427	12,046,742	10,329,315	10,329,315	2,564,781	12,894,096	
2026	-	-	-	10,329,315	-	-	-	-	-	-	-	-
2027	1,916,624	387,349	2,303,973	8,412,691	-	-	-	10,329,315	-	-	-	-
2028	1,988,497	315,476	2,303,973	6,424,194	1,307,791	413,173	1,720,963	9,021,524	-	-	-	10,329,315
2029	2,063,066	240,907	2,303,973	4,361,128	1,360,102	360,861	1,720,963	7,661,422	850,414	438,996	1,289,410	9,478,901
2030	2,140,431	163,542	2,303,973	2,220,697	1,414,506	306,457	1,720,963	6,246,916	886,556	402,853	1,289,410	8,592,345
2031	2,220,697	83,276	2,303,973	-	1,471,086	249,877	1,720,963	4,775,829	924,235	365,175	1,289,410	7,668,110
2032	-	-	-	-	1,529,930	191,033	1,720,963	3,245,899	963,515	325,895	1,289,410	6,704,595
2033	-	-	-	-	1,591,127	129,836	1,720,963	1,654,772	1,004,464	284,945	1,289,410	5,700,130
2034	-	-	-	-	1,654,772	66,191	1,720,963	-	1,047,154	242,256	1,289,410	4,652,976
2035	-	-	-	-	-	-	-	-	1,091,658	197,751	1,289,410	3,561,318
2036	-	-	-	-	-	-	-	-	1,138,054	151,356	1,289,410	2,423,265
2037	-	-	-	-	-	-	-	-	1,186,421	102,989	1,289,410	1,236,844
2038	-	-	-	-	-	-	-	-	1,236,844	52,566	1,289,410	-
2039	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-
Description	Description	WD Large Offshore MOB / DEMOB	Description	Wild Dunes Offshore	Description	Wild Dunes Offshore						
Net City Funding Amount	Net City Funding Amount	10,329,315	Net City Funding Amount	10,329,315	Net City Funding Amount	10,329,315						
Term	Term	5	Term	7	Term	10						
Principal Deferral	Principal Deferral	-	Principal Deferral	-	Principal Deferral	-						
Rate	Rate	3.75%	Rate	4.00%	Rate	4.25%						
Timing (FY)	Timing (FY)	2026	Timing (FY)	2027	Timing (FY)	2028						
Structure	Structure	Level D/S	Structure	Level D/S	Structure	Level D/S						
Funding Type	Funding Type	G.O.	Funding Type	G.O.	Funding Type	G.O.						
On/Off	On/Off	On	On/Off	On	On/Off	On						
Debt	Debt	Debt	Debt	Debt	Debt	Debt						

Note: Each scenario begins in a different year for illustration purposes only.

City of Isle of Palms -Debt Service Scenarios for Beach Renourishment

GO Bond	Principal	5,494,316												
Terms	5, 7 and 10 Years													
1 millage	\$ 338,000													
Millage needed per annual debt service	3.63	0.00363	1,225,518											
Per 1 million taxable value primary residence	4%	1,000,000	\$ 145.03											
				2.71	0.00271	\$ 915,406								
						\$ 108.33								
							2.03	0.00203	\$ 685,856					
									\$ 81.17					

Fiscal Year	5 Years @ 3.75%				7 Years @ 4.00%				10 Years @ 4.25%			
	Principal	Interest	Debt Service	Balance	Principal	Interest	Debt Service	Balance	Principal	Interest	Debt Service	Balance
	5,494,316	633,272	6,127,588	5,494,316	5,494,316	913,525	6,407,841	5,494,316	5,494,316	1,364,245	6,858,562	
2026	-	-	-	5,494,316	-	-	-	-	-	-	-	-
2027	1,019,481	206,037	1,225,518	4,474,836	-	-	-	5,494,316	-	-	-	-
2028	1,057,711	167,806	1,225,518	3,417,124	695,633	219,773	915,406	4,798,683	-	-	-	5,494,316
2029	1,097,375	128,142	1,225,518	2,319,749	723,459	191,947	915,406	4,075,224	452,348	233,508	685,856	5,041,969
2030	1,138,527	86,991	1,225,518	1,181,222	752,397	163,009	915,406	3,322,828	471,573	214,284	685,856	4,570,396
2031	1,181,222	44,296	1,225,518	-	782,493	132,913	915,406	2,540,335	491,614	194,242	685,856	4,078,782
2032	-	-	-	-	813,793	101,613	915,406	1,726,542	512,508	173,348	685,856	3,566,274
2033	-	-	-	-	846,344	69,062	915,406	880,198	534,290	151,567	685,856	3,031,984
2034	-	-	-	-	880,198	35,208	915,406	-	556,997	128,859	685,856	2,474,987
2035	-	-	-	-	-	-	-	-	580,669	105,187	685,856	1,894,318
2036	-	-	-	-	-	-	-	-	605,348	80,509	685,856	1,288,971
2037	-	-	-	-	-	-	-	-	631,075	54,781	685,856	657,896
2038	-	-	-	-	-	-	-	-	657,896	27,961	685,856	-
2039	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-
Description	Description	WD Large Offshore MOB / DEMOB			Description		Wild Dunes Offshore		Description		Wild Dunes Offshore	
Net City Funding Amount	Net City Funding Amount		5,494,316		Net City Funding Amount		5,494,316		Net City Funding Amount		5,494,316	
Term	Term		5		Term		7		Term		10	
Principal Deferral	Principal Deferral		-		Principal Deferral		-		Principal Deferral		-	
Rate	Rate		3.75%		Rate		4.00%		Rate		4.25%	
Timing (FY)	Timing (FY)		2026		Timing (FY)		2027		Timing (FY)		2028	
Structure	Structure		Level D/S		Structure		Level D/S		Structure		Level D/S	
Funding Type	Funding Type		G.O.		Funding Type		G.O.		Funding Type		G.O.	
On/Off	On/Off		On		On/Off		On		On/Off		On	
Debt	Debt		Debt		Debt		Debt		Debt		Debt	

Note: Each scenario begins in a different year for illustration purposes only.

CITY OF ISLE OF PALMS, SOUTH CAROLINA

General Obligation Bond, Series 2026

(20-Day Challenge Period)

FINANCING SCHEDULE

Feb-26							Mar-26							Apr-26						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7	1	2	3	4	5	6	7	5	6	7	8	9	10	11
8	9	10	11	12	13	14	8	9	10	11	12	13	14	12	13	14	15	16	17	18
15	16	17	18	19	20	21	15	16	17	18	19	20	21	19	20	21	22	23	24	25
22	23	24	25	26	27	28	22	23	24	25	26	27	28	26	27	28	29	30		
							29	30	31											

DATE	TASK	RESPONSIBILITY
By February 6	Distribute Draft of Bond Ordinance	BC
February 9	Distribute Draft of Bank RFP	FA
By February 11	Comments Due on Bond Ordinance / Bank RFP	Working Group
By February 13	Finalize Bond Ordinance	BC
February 24	City Council Meeting – First Reading of Bond Ordinance	City / BC
March 2	Send Bank RFP to Bidders	FA
By March 16	Publish Summary NOS (Post & Courier)	BC / FA
March 23	Bank Bids Due Call to Review Bank Bids	Working Group
March 24	City Council Meeting – Second Reading of Bond Ordinance	City / BC
By March 27	Publish Notice of Enactment of Ordinance (20-day challenge period)	City / BC
Week of April 6	Distribute Draft of Closing Documents	BC
April 16	20-Day Challenge Period Ends	BC
April 21	Closing	Working Group

*City Council typically meets the 4th Tuesday of each month.

RESPONSIBILITY LEGEND:

Role	Entity	Defined
Issuer	City of Isle of Palms, South Carolina	“City”
Bond Counsel	TBD	“BC”
Financial Advisor	First Tryon Advisors	“FA”

CITY OF ISLE OF PALMS, SOUTH CAROLINA

General Obligation Bond, Series 2026

(60-Day Challenge Period)

FINANCING SCHEDULE

Feb-26							Mar-26							Apr-26							May-26						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7	1	2	3	4	5	6	7	1	2	3	4				1	2					
8	9	10	11	12	13	14	8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9
15	16	17	18	19	20	21	15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16
22	23	24	25	26	27	28	22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23
							29	30	31					26	27	28	29	30			24/31	25	26	27	28	29	30

DATE	TASK	RESPONSIBILITY
By February 6	Distribute Draft of Bond Ordinance	BC
February 9	Distribute Draft of Bank RFP	FA
By February 11	Comments Due on Bond Ordinance / Bank RFP	Working Group
By February 13	Finalize Bond Ordinance	BC
February 24	City Council Meeting – First Reading of Bond Ordinance	City / BC
March 3	City Council Special Meeting – Second Reading of Bond Ordinance	City / BC
March 18	Send Bank RFP to Bidders	FA
By April 1	Publish Summary NOS (Post & Courier)	BC / FA
April 8	Bank Bids Due Call to Review Bank Bids	Working Group
Week of April 20	Distribute Draft of Closing Documents	BC
May 2	60-Day Challenge Period Ends	BC
May 5	Closing	Working Group

*City Council typically meets the 4th Tuesday of each month.

RESPONSIBILITY LEGEND:

Role	Entity	Defined
Issuer	City of Isle of Palms, South Carolina	“City”
Bond Counsel	TBD	“BC”
Financial Advisor	First Tryon Advisors	“FA”

Sec. 1-3-31. Membership; appointment; responsibilities.

- (A) All committees shall consist of three (3) members selected from the Mayor and Council. Workshop meetings shall consist of the Mayor and the other Councilmembers.
- (B) All Councilmembers shall be appointed to at least one (1) committee and shall serve on such committee, unless the Councilmember refuses such appointment. If a Councilmember refuses such appointment, then the Councilmember shall have no right to require appointment to a different committee.
- (C) Standing committees shall meet as needed or when assigned a specific task by City Council.
- (D) The standing committees and their respective areas of responsibility are as follows:
 - (1) *Administration Committee.* The Administration Committee, which shall consist of three (3) members. The Committee's duties are to:
 - (a) Assist the City Administrator in the preparation of budget estimates for costs related to personnel management; and
 - (b) Review personnel management policies, wage scales, and benefits regarding all City employees and make recommendations to City Council as appropriate; and
 - (c) Assist the City Administrator in the annual employee evaluation process by:
 - i. Reviewing and recommending to City Council approval of Employee Performance Evaluation methods developed by the City Administrator and department managers; and
 - ii. Developing and recommending to City Council approval of the method of the City Administrator's annual performance evaluation; and
 - iii. Preparing summary data regarding the results of the annual employee performance evaluation and recommending to City Council any proposed revisions regarding personnel; and
 - (d) Serve as the hiring committee to fill a vacancy in the City Administrator position. The Chairman of the Administration Committee shall serve as Chairman of the Hiring Committee; and
 - (e) Assist City Council in screening, interviewing and recommending candidates for appointments to boards and commissions of the City; and
 - (f) Assist City Council in screening, interviewing, and recommending candidates for appointment of City Attorney; and
 - (g) Assist in the development of public information and programs aimed at enhancing citizen engagement; and
 - (h) Investigate and report to City Council regarding any petitions and other matters referred to it by City Council.
 - (2) *Public Safety Committee.* The Public Safety Committee, which shall consist of three (3) members. The Committee's duties are to:
 - (a) Assist the City Administrator in the preparation of the annual expense budget for the Police and Fire Departments; and
 - (b) Review policies and procedures regarding the Police and Fire Departments and make recommendations as appropriate; and
 - (c) Review policies and procedures related to traffic and transportation infrastructure, emergency management and code compliance; and

(d) Examine into and report upon all petitions referred to them by the Mayor and Council.

(3) *Public Facilities and Services.* The Public Facilities and Services Committee, which shall consist of three (3) members. The Committee's duties are to:

- (a) Assist the City Administrator in the preparation of the annual expense budget for the Public Works and Recreation Department and for the operation and maintenance of the real property owned, leased or controlled by the City and make recommendations to City Council; and
- (b) Review policies and procedures regarding the Public Works Department, including sanitation services, garbage and debris collection, stormwater management, environmental, energy and resource conservation programs and make recommendations as appropriate; and
- (c) Review policies and procedure regarding Recreation Department related to recreational facilities, activities and programs and make recommendations as appropriate; and
- (d) Review requests for streetlights and periodically review the street lighting system within the City; and
- (e) Work to provide recreational opportunities for all citizens and report to City Council on the condition of the recreation center and the activities of the Recreation Department; and
- (f) Review policies and procedures regarding the use and maintenance of all real property owned, leased or controlled by the City and make recommendations to City Council as appropriate; and
- (g) Monitor and review all existing or proposed leases of real property owned or to be leased by the City; and
- (h) Examine and report upon all petitions and other matters referred to it by the Mayor and City Council.

BELOW LANGUAGE TAKEN FROM THE 21AUG24 VERSION OF THE CITY CODE

(4) *Ways and Means Committee.* The Ways and Means Committee, which shall consist of all Councilmembers. The committee's duties are to:

- (a) Assist the City Administrator in the annual budget ordinance through:
 - (1) Review of all sources of revenue and development of annual income estimates;
 - (2) Review of all departmental, committee, board, general government, or other expense budgets;
- (b) Review monthly cash on hand reports and budget status and recommend revisions if necessary;
- (c) Review all policies and procedures regarding ways and means and make recommendations as appropriate;
- (d) Review all other matters pertaining to City finances and which the name of the committee implies;
- (e) Examine into and report upon all petitions and other matters referred to them by the Mayor and Council; and
- (f) Review all matters regarding the City real and personal property.

(Code 1994, § 1-3-31; Ord. No. 1988-16, § 3, 5-11-1988; Ord. No. 1994-4, § 10, 4-26-1994; Ord. No. 1996-5, 6-25-1996; Ord. No. 1998-3, 3-24-1998; Ord. No. 2004-13, § 1, 12-8-2004; Ord. No. 2009-01, § 1, 2-24-2009; Ord. No. 2016-10, § 1, 1-24-2017; Ord. No. 2021-11, § 1, 8-24-2021; Ord. No. 2024-07, § 1, 12-10-2024)

as of 2/6/26

2026 CALENDAR

CITY HOLIDAY	COURT	PLANNING C.
COUNCIL MTC	CMTE MTGS	ATAX
FINANCE	EVENTS	ENVIRON ADV
BEACH PRES.	TOWN HALL	

1/26-28 - Hometown Legislative Action Day
1/26-28 - Beach Advocates Meeting

JANUARY

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY

S	M	T	W	T	F	S
			3	4	5	
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH

S	M	T	W	T	F	S
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL

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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY

S	M	T	W	T	F	S
		5	6	7	8	
3	4	12	13	14	15	16
10	11	18	19	20	21	22
17	18	19	20	21	22	23
24/31	25	26	27	28	29	30

JUNE

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

JULY

S	M	T	W	T	F	S
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5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST

S	M	T	W	T	F	S
		4	5	6	7	
2	3	11	12	13	14	15
9	10	18	19	20	21	22
16	17	18	19	20	21	22
23/30	24/31	25	26	27	28	29

SEPTEMBER

S	M	T	W	T	F	S
	1	2	3	4	5	
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER

S	M	T	W	T	F	S
		1	2	3		
4	5	6*	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER

S	M	T	W	T	F	S
	1	2	3	4	5	6
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER

S	M	T	W	T	F	S
	1	2	3	4	5	
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

*NNO also this evening

3/7 - Front Beach Fest
4/4 - Easter Egg Hunt
4/25 - Cars in the Park
5/7 - Hurricane Expo5/21 - Isle of Paws
5/30 - Sand Sculpting
6/18 - Farmer's Market
7/16 - Farmer's Market7/XX - IOP Beach Run
8/20 - Farmer's Market
9/17 - Farmer's Market
10/3 - IOP Connector Run10/15 - Farmer's Market
10/XX - Ghostly Tide Tales
10/31 - H'ween Carnival
11/7 - LOWVELO
12/5 - Holiday St. Fest

VIA E- MAIL

February 2, 2026

Mr. Boyd Brown
Tompkins, Thompson & Brown Government Affairs
1204 Main Street, Suite 200
Columbia, SC 29201

RE: City of Isle of Palms lobbyist initiatives for 2026

Dear Mr. Brown:

At their January 29, 2026 meeting, City Council reviewed and agreed to direct TT&B to focus their efforts on the following list of State Community Enhancement Projects for the upcoming year:

1. Public Safety Vehicles/Equipment - Total Request: \$3,238,000
 - a. Police
 - i. Patrol vehicle: \$64,000
 - ii. Patrol trucks (2): \$134,000
 - iii. ATV: \$40,000
 - iv. Traffic counters: \$30,000
 - b. Fire
 - i. Ladder truck: \$2,500,000
 - ii. Pickup truck: \$75,000
 - iii. High water vehicle: \$365,000
 - iv. High water vehicle equipment: \$30,000
2. Stormwater/Drainage Infrastructure - Total Request: \$2,800,000
 - a. Palm Blvd between 41st and 38th Aves: \$1,000,000
 - b. Waterway Blvd Path Elevation Project: \$1,800,000
3. Beach Access Path Improvements - Total request: \$250,000
4. Public Greenspace/Park - Total request: \$150,000

In addition to the specific State Community Enhance Projects, the city is requesting assistance from TT&B to secure up to \$20,000,000 in beach nourishment funding from the prior year budget surplus.

If you need additional information, please contact me at 843-886-6428, dkerr@iop.net. Sincerely,


Douglas Kerr
City Administrator