



SPECIAL CITY COUNCIL MEETING -- WORKSHOP
5:00pm, Tuesday, May 13, 2025
City Hall Council Chambers
1207 Palm Boulevard, Isle of Palms, SC

Public Comment:

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

<https://www.iop.net/public-comment-form>

Agenda

1. **Call to Order** and acknowledgement that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.
2. **Citizens' Comments** - Citizens must state their name and address. All comments will have a time limit of three (3) minutes
3. **Special Presentations – FY26 CVB Budget [p3-9]**
4. **Dashboard of City Operations and Short-Term Rental Report [p10-11]**
5. **Departmental Reports** – in the meeting packet [p12-33]
6. **Financial Review**
 - a. Financial statements and project worksheets [p34-57]
 - b. Review of Draft 4 FY26 Budget [p58-111]
7. **Procurement**
 - a. Tide valve purchase- \$67,845.34 Wapro + \$11,800 installation Truluck- FY25 Budget, Capital Projects Fund, \$1.03M [p112-115]
 - b. Discuss purchase of Office 365 Migration, \$34,019.40 one-time, \$2,564 recurring monthly – VC3- FY25 Budget, General Fund, \$30,000 [p116-128]
8. **Capital Projects Update [p129-131]**
 - a. Drainage
 - i. Waterway Boulevard Multi-use Path Elevation Project
 - ii. Phase 4 Drainage – Palm Boulevard between 38th and 41st Avenue

- b. IOP Marina
 - i. Public dock greenspace
 - ii. Marina dredging
- c. Beach Maintenance & Access Improvements
 - i. IOP County Park emergency vehicle access
 - ii. Beach restoration
- d. Buildings & Facilities
 - i. SCDOT Palm Boulevard bike, pedestrian and parking enhancements
 - ii. 21st Avenue sidewalk repair and extension

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

- a. **Livability-** Discuss amending period to trigger revocation hearing from calendar year to 365-day rolling period and two garbage can violations equating to one founded complaint [p132]
- b. **Environmental-** Discuss prohibiting pools seaward of the maximum build line [p133]
- c. **Public Services**
- d. **Personnel**
- e. **Other items for discussion**
 - i. Discuss seasonal parking passes and afternoon parking rates [p134-137]
 - ii. Discuss assignments of recommendations to various committees [p138-152]
 - iii. Discuss LENS request for signage at island entrance [p153-155]

10. **Legislative Report**

11. **Adjournment**




MEMORANDUM

April 8, 2025

TO: Chairman Park Williams
Isle of Palms Accommodations Tax Committee Chairman

Douglas Kerr
Administrator, City of Isle of Palms

FROM: Laurie Alderson Smith 
Chief of Staff, Explore Charleston

RE: FY 2025/26 Budget

Attached to this memorandum is the proposed FY 25/26 budget developed by our team over the last few weeks. As a reminder, we are early in Explore Charleston's budget cycle. Our media partners have only begun their strategic pitches to us. We appreciate having the opportunity to collaborate with you in our preparation of these materials, and we look forward to continuing to work together in the coming fiscal year for the benefit of the City of Isle of Palms and the greater Charleston region.

Our budget is based on revenue estimates from Isle of Palms for FY 25/26 that total \$1,075,082. Expenses are separated into the categories prescribed by the South Carolina Tourism Expenditure Review Committee (TERC) guidelines:

<u>Project Category</u>	<u>Anticipated Spend</u>
1 - Advertising & Marketing	\$ 680,344.00
3 - Marketing Support	\$ 218,055.00
4 - Group Sales Efforts & Tradeshow	\$ 67,040.00
5 - Media Efforts	\$ 131,094.00
6 - Visitor Services	\$ 4,000.00
<i>Category Totals</i>	\$ 1,100,533.00

As the regional promotional organization, it is our charge at Explore Charleston to look through several lenses. We've worked together for several years to strike a meaningful balance that a) adds value through local, Isle of Palms-specific initiatives, b) lifts Isle of Palms through our islands / beaches campaigns, and c) engages Isle of Palms as an essential part of our region's promotion.

CHARLESTON AREA CONVENTION & VISITORS BUREAU

375 Meeting Street | Charleston, South Carolina 29403 | 843.853.8000 | ExploreCharleston.com

  @ExploreCharleston   @ExploreCHS

In the FY 25/26 budget, \$371,000 in expenses are planned for Isle of Palms-specific initiatives, which are included in TERC Project Categories 1, 3, and 5.

When allocating funds for projects that focus beyond Isle of Palms alone, we continue to use the formula mutually agreed upon several years ago - percentage of room inventory. Isle of Palms currently has 41.4% of the islands / beaches lodging inventory in the community, so we apply that amount of our expense to the city for our initiatives in this space. The \$336,891 allocated from Isle of Palms will assist Explore Charleston's targeted island / beaches campaign, reflected in TERC Project Categories 1 and 3.

Isle of Palms' share of luxury lodging inventory in the community is 16.5%, and the city's share of full-service (group) room inventory is 8.1%. Efforts to attract the lucrative group market are essential to the tourism economy. Applying the lodging formula to Explore Charleston's group sales initiatives designates a modest \$67,040 towards this important effort. TERC reflects this official expense category as 4.

And Isle of Palms has 8.2% of all hotel rooms and vacation rental units in the Charleston area. Applying the formula to initiatives across Explore Charleston equates to \$325,602 spent in projects, campaigns and services that benefit the region as a whole. These expenses correspond to TERC Project Categories 1, 3, 5, and 6. Isle of Palms is an integral part of the Charleston area.

It is our pleasure to be your partner, and we look forward to continuing to representing the City of Isle of Palms. Please call me directly at 843-805-3063 or any member of our team at 843-853-8000.

MEMORANDUM

TO: Municipalities/Counties Subject to Reporting Requirements for Accommodations Tax
FROM: Tourism Expenditure Review Committee
DATE: August 24, 2021
SUBJECT: Revised Reporting Form and Requirements

At its meeting held August 9, 2021, the Tourism Expenditure Review Committee ("TERC") adopted a revised reporting form for use by municipalities and counties required to submit annual reports to TERC under S. C. Code §6-4-25. This form, copy attached, replaces the form previously used.

Some of the revisions are made to better organize the previously required information and reflect that the certification applies to all expenditures of accommodations tax revenues.

Other revisions add reporting requirements, including a requirement that documentation be provided supporting the designation of a non-profit organization under S.C. Code §6-4-10(3) that engages in the "advertising and promotion of tourism to develop and increase tourist attendance through the generation of publicity." These organizations are the recipients of accommodations tax revenues generally referred to as the "30 percent funds." The documentation required to be provided includes the annual proposed budget for such organization, which needs to be reviewed by the local accommodations tax advisory committee and approved by the municipal or county council, and the accounting submitted to the municipal or county council at the end of the fiscal year under this code section. It will also include any other documentation provided to a council by a designated organization that demonstrates that it has, or can develop, "an effective tourism promotion program." An example of such a document would be a marketing plan adopted by the designated organization.

The South Carolina Supreme Court, in its opinion in *DomainsNewMedia.com LLC vs. Hilton Head Island-Bluffton Chamber of Commerce*, Opinion Number 27803 issued May 23, 2018, has emphasized the importance of the statutory provisions governing review of expenditures of accommodations tax (specifically including those made from the 30 percent funds) at both the local and state level. These revised reporting requirements are consistent with that emphasis.

Should you have any questions about the revised form and reporting requirements, you can contact Damita Holcomb at Damita.holcomb@dor.sc.gov or by calling 843-992-7232.

30 Percent (NONPROFIT DMO) Budget Form (Adopted October 14, 2022)

Name of Government: City of Isle of Palms

Contact Person: Debra Hamilton

Phone: 843-256-5708

Email: dhamilton@iop.net

Name of Organization Designated to Receive Special Fund:* Charleston Area Convention & Visitors Bureau / Explore Charleston

Atax Amount: \$1,075,082

*Only one organization per form. Please duplicate this form as necessary.

<u>Project Category and Brief Explanation</u>	<u>Amount Budgeted for 24-25</u>	<u>Amount Budgeted for 25-26</u>
1. Advertising & Marketing	\$529,132	\$680,344
3. Marketing Support	\$215,056	\$218,055
4. Group Sales	\$97,823	\$67,040
5. Media Efforts	\$98,043	\$131,094
6. Visitor Services (Centers, Call/Chat Centers)	\$125,635	\$4,000

Total:	\$1,065,689	\$1,100,533
--------	-------------	-------------

Project Categories - All must attract or provide for tourists.

1 - Advertising (Print, digital, broadcast, social, etc.)

2 - Promotional Materials/Publications

3 - Marketing support (creative, photography, videography)

4 - Group Sales Efforts and Tradeshow

5. Media Efforts

6. Visitor Services (Centers, Call/Chat Centers)

7. Other

Certification that the Local Accommodations Tax Advisory Committee Reviewed Budgets Submitted and Made Recommendations per Section 6-4-25 of the SC Code of Laws. (Please type YES or NO below. If NO, please offer explanation)

Use space below to offer brief explanation of difference between budget and actual expenses or attach supplemental documentation from DMO.

Save as an Excel or PDF Document and Return to Tourism Expenditure Review Committee via email at damita.holcomb@dor.sc.gov

	BUDGETED INCOME FY 25/26: City of Isle of Palms, Spring 2025							
					<u>IOP Share Based on Islands Inventory at 41.4%*</u>	<u>IOP Share Based on Luxury (Group) Room Inventory at 16.5%**</u>	<u>IOP Share Based on Full Service (Group) Inventory at 8.1%***</u>	<u>IOP Share Based on Community Inventory at 8.2%****</u>
	<u>Expenditure Type</u>	<u>EXPENSE TO ISLE of PALMS</u>	<u>Benefit to IOP</u>	<u>100% IOP</u>				
	<i>IOP Dedicated Coverage (100%)</i>		<i>IOP's estimated atax contributions of \$1,075,082 to Explore Charleston / anticipated atax revenue from all governments of \$11,983,082 = 8.97% of atax</i>					
			<u>IOP-specific coverage via https://www.charlestoncvb.com/areas-to-explore/isle-of-palms/</u>	\$2,700				
	<i>Website - maintenance</i>	IOP featured municipal page						
	<i>Advertising - digital campaign</i>	VRBO	IOP specific ads pointing to vacation rentals	\$175,000				
	<i>Advertising - social media campaigns</i>	Pinterest, TikTok, YouTube	paid promotion for the region - 12 months	\$28,750				
	<i>Research for IOP</i>	IOP Thrives Task Force Semi Annual Reporting conducted through The McNair Group	Four areas of focus: Safety, Quality of Life, Environment, Seasonal Impacts	\$25,000				
	<i>Research for IOP</i>	Walkability Study through BCD COG	Evaluate bike & pedestrian infrastructure on the island	\$30,000				
	<i>Branding / Creative</i>	IOP Branding Campaign	Working with an outside agency to create new brand for Isle of Palms	\$50,000				
	<i>Video Production</i>	Informational Video	Fun, engaging video providing information and various uses for city use	\$20,000				
	<i>Signage</i>	Spread the Hope, Love, Joy Holiday Campaign	Annual off season holiday signage and mapping activation campaign	\$4,550				
	<i>Public Relations Staffing</i>	Public Relations	Media, Public Relations, and Crisis Communications for the city	\$35,000				
				\$371,000				
	<i>IOP Share Based on Islands Inventory (41.4%)*</i>							
	<i>Website - maintenance</i>	Site presence: IOP on Beaches site	<u>IOP-specific coverage via https://www.charlestoncvb.com/beaches/isle-of-palms/</u>		\$1,118			
	<i>Website - Search Engine Marketing (SEM)</i>	Adwords and Facebook/IG, Islands / Beaches Site	Paid promotion for IOP Beach page on Beaches site		\$207,000			
	<i>Commercial - distribution</i>	Sinclair Broadcasting	Beach specific targeted campaign for distribution of a beach specific : 30 sec commercial, emphasis on off-season		\$51,750			
	<i>Advertising - digital campaign</i>	The Knot	store front annual, wedding specific		\$7,419			
	<i>Advertising - print</i>	Discover SC	Annual state vacation guide - beach specific ad		#			
	<i>Advertising - print</i>	Coastal Living	Spreads in Fall issue		#			
	<i>Market Research - Key Data</i>	Key Data Research, specific to Islands / Beach communities	Historical performance and forward-looking pacing data for vacation rentals in area island communities		\$15,675			
	<i>Sponsorship</i>	WCIV / Channel 4, Know Before You Go Campaign	Helping public know traffic, parking and weather for the beaches		\$16,106			
					\$336,891			
	<i>IOP Share Based on Luxury (Group) Room Inventory (16.5%)*</i>							
	<i>Sales - Luxury Tradeshows, most difficult to sell</i>	American Society of Association Executives	Tradeshow: Los Angeles, CA - August 2025			\$3,548		
	<i>Sales - Luxury Tradeshows, most difficult to sell</i>	CONNECT Marketplace	Appointment show: Destination Southeast, Miami, FL - August 2025; Destination East, Washington, DC - December 2025; Independent Planner Education Conference, Las Vegas, NV April 2026			\$4,851		
	<i>Sales - Luxury Tradeshows, most difficult to sell</i>	Northstar Meetings	Attendance at 4 tradeshows; cost to host small and boutique meetings locally			\$12,623		
	<i>Sales - Luxury Tradeshows, most difficult to sell</i>	Financial & Insurance Conference Professionals	Membership only			\$165		
	<i>Sales - Luxury Tradeshows, most difficult to sell</i>	HelmsBriscoe	Appointment show: TBD - May 2025; Preferred Partner Destination membership			\$4,175		
	<i>Sales - Luxury Tradeshows, most difficult to sell</i>	IMEX America	Appointment & Tradeshow: Las Vegas, NV - October 2025			\$9,075		
	<i>Sales - Luxury Tradeshows, most difficult to sell</i>	International Luxury Travel Market	Tradeshow: Location TBD - Dec 2025			\$7,242		

BUDGETED INCOME FY 25/26: City of Isle of Palms, Spring 2025									
Expenditure Type		EXPENSE TO ISLE of PALMS	Benefit to IOP	100% IOP	IOP Share Based on Islands Inventory at 41.4%*	IOP Share Based on Luxury (Group) Room Inventory at 16.5%**	IOP Share Based on Full Service (Group) Inventory at 8.1%***	IOP Share Based on Community Inventory at 8.2%****	
Sales - Luxury Tradeshows, most difficult to sell		Luxury Travel Industry	Atlanta & New York (TBD) travel advisors			\$4,645			
Sales - Luxury Tradeshows, most difficult to sell		Meeting Professionals International: World Education Congress	World Education Congress, Local TBD - June 2026			\$1,733			
Sales - Luxury Tradeshows, most difficult to sell		Professional Convention Mgmt Assoc.	Tradeshow: Houston, TX - January 2025			\$4,694			
Sales - Luxury Tradeshows, most difficult to sell		Signature Travel Network	Appointment show: Las Vegas, NV - November 2025; Annual membership			\$3,548			
Sales - Luxury Tradeshows, most difficult to sell		Society of Incentive Travel Executives (SITE) Southeast Chapter	Annual Meeting: Location TBD - December 2025			\$1,130			
						\$57,426			
IOP Share Based on Full Service (Group) Inventory (8.1%) **									
Sales - Other Tradeshows		Association Executives of North Carolina	Annual Meeting: Raleigh, NC - July 2025; Tradeshow: Raleigh, NC - December 2025				\$605		
Sales - Other Tradeshows		Georgia Society of Association Executives	Annual Meeting: Location TBD - August 2025; Ongoing events throughout the year				\$1,835		
Sales - Other Tradeshows		Holiday Showcase Association Forum	Tradeshow: Chicago, IL - December 2025				\$891		
Sales - Other Tradeshows		South Carolina Society of Association Executives	Annual Meeting: Location TBD - June 2026; Ongoing events throughout the year				\$1,258		
Sales - Other Tradeshows		Tennessee Society of Association Executives	Tradeshow: Nashville, TN - December 2025				\$543		
Sales - Other Tradeshows		Virginia Society of Association Executives	Fall Expo: Richmond, VA - September 2025				\$502		
Sales - Other Tradeshows		Meeting Professionals International: Carolinas	Chapter Meeting: Charlotte, NC - August 2025; Annual Meeting: Beaufort, NC - November 2025; Business Exchange: Location/Date TBD				\$784		
Sales - Other Tradeshows		Meeting Professionals International: Tennessee	Tradeshow: Nashville - March 2026				\$259		
Sales - Other Tradeshows		Destination Celebration	Various meetings and locations through the Midwest				\$1,280		
Sales - Other Tradeshows		Professional Conference Managers Association	Various meetings and locations; Annual Conference: Location/Date TBD				\$1,131		
Sales - Other Tradeshows		Convention South - Rendezvous South	Tradeshow: Myrtle Beach, SC - March 2026				\$527		
							\$9,614		
IOP Share based on Community Inventory (8.2%) *									
Website - maintenance		ExploreCharleston.com	Main site for regional promotion					\$3,936	
Website - Search Engine Marketing (SEM)		Adwords and Facebook/IG, ExploreCharleston core visitor site	Paid promotion for the region					\$68,745	
Advertising - digital & print campaign		Off Season Campaign	Off season campaign to include holiday promotion					\$0	
Commercial - distribution		Sinclair Broadcasting	distribution of :30 sec commercial across the US (12 months x \$88,000 /month) new West Coast cities and Canada					\$79,704	
Advertising - digital & print campaign		Signature Travel	Digital and print advertiging with in the travel agent consortia that results in direct bookings for Isle of Palms hotels & resorts					\$4,100	
Advertising - digital campaign		Amadeaus GDS campaign	Digital travel agent booking platform that generates bookings for Isle of Palms hotels & resorts					\$12,300	
Market Research		Office of Tourism Analysis at College of Charleston - research; (Examples: Datafy - visitor behavior; geolocation platform; CoStar; TravelClick; Build Central; STR - formerly Smith Travel Research)	Research is at the core of everything we do in order to understand market-specific and global travel trends, determining the most effective ways to connect with travelers, and measure industry performance. As this is a regional effort, we have allocated the cost between funding communities.					\$56,723	

BUDGETED INCOME FY 25/26: City of Isle of Palms, Spring 2025									
Expenditure Type	EXPENSE TO ISLE of PALMS	Benefit to IOP	100% IOP	IOP Share Based on Islands Inventory at 41.4%*	IOP Share Based on Luxury (Group) Room Inventory at 16.5%**	IOP Share Based on Full Service (Group) Inventory at 8.1%***	IOP Share Based on Community Inventory at 8.2%****		
Media Initiatives to bring positive (earned, unpaid) exposure to the area		Media efforts are generally regional in nature, so we have allocated the cost between funding communities					\$96,094		
Information sourced through five area visitors centers and our call / chat center		Visitor Services benefit the region and encourage travelers to visit various parts of the area. Therefore, we have allocated the cost between funding communities.					\$4,000		
							\$325,602		

City of Isle of Palms

Analysis of Dwelling Units and Short Term Rentals License Year 2024-2025

Data from Charleston County Property Tax Records (updated November 2024) & IOP Short Term Rental License (STRL) Records as of 4/30/25

Net increase of 20 Dwelling Units from 2023 to 2024 (see notes for details)

	COUNTY DATA for 2024			ADDs TO COUNTY DATA		
	4%	6%	Total Dwelling Units	4%	6%	Total
Single Family	1,534	1,595	3,129 **	5	24	29 *
Townhouse	31	204	235			
Duplex/Triplex	20	32	52		52	52 ***
Condominium	66	931	997		14	14 ****
Commercial Condo	-	119	119			-
Total Dwellings	1,651	2,881	4,532	5	90	95

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

* New Construction listed as Vacant Lots on County report. 16 New SFRs in 2024

**14 SFR's are tax exempted and were included as 6% in 2023 data, but moved to 4% on 2024 data because they are legal residents.

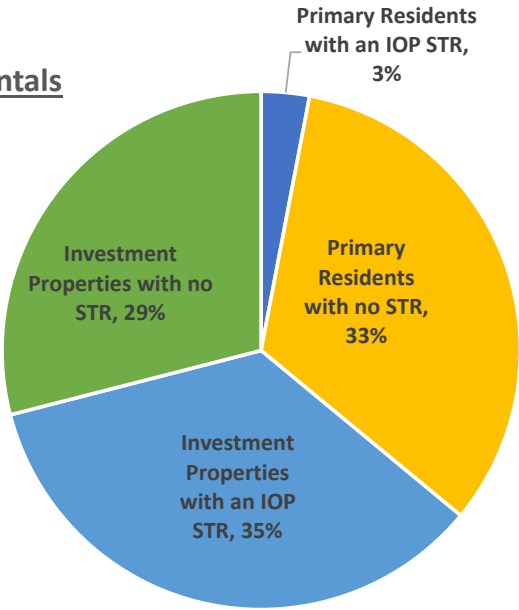
*** Duplexes & Triplexes have one Parcel ID in County data, but represent 2 or more dwelling units.

**** Certain condos have 2 separate units (lockout units) with separate STR licenses under a single Parcel ID.
In 2024, 4 additional lockout units were identified

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
112	1,427	1,539	760	859	1,619	3,158	872	28%
4	27	31	88	116	204	235	92	39%
8	12	20	30	54	84	104	38	37%
10	56	66	654	291	945	1,011	664	66%
-	-	-	118	1	119	119	118	99%
134	1,522	1,656	1,650	1,321	2,971	4,627	1,784	39%

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)	2
	1,787

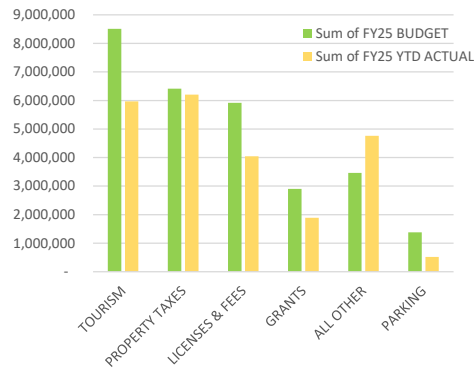
Licensed Rentals



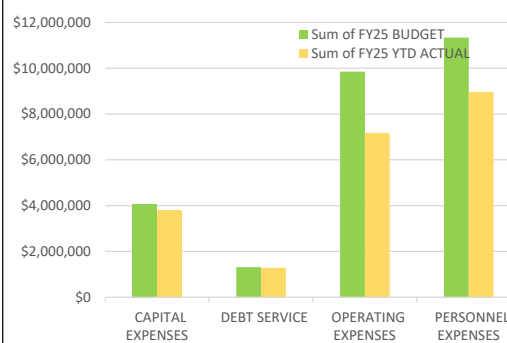
City of Isle of Palms Operations Dashboard

April 2025

City Revenues by Category



City Expenses by Category



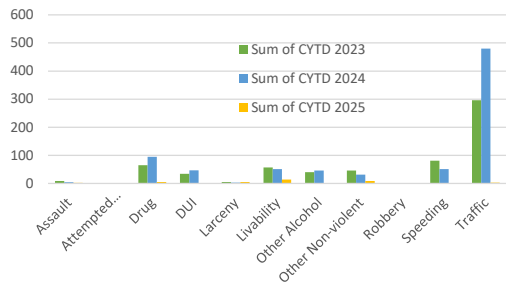
Personnel Vacancies

Type	City Hall	Police	Fire	Pub Wks	Rec
Full-time	1 Financial Analyst 1 Deputy City Administrator	1 Police Officer 1 K-9 Officer	2 Firefighters 1 Paramedic	1 CDL Driver	
Part-time					

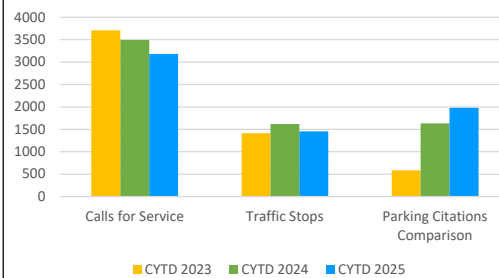
Upcoming Community Events

Isle of Paws Thursday, May 15th 4:00pm to 7:00pm at Recreation Center
Memorial Day Monday, May 26th City Offices Closed
Coffee with the Mayor Friday, May 30th 9:00am to 10:00am at The Outpost Marina Store
Keenager's Wednesday, June 4th 12:00pm at Recreation Center

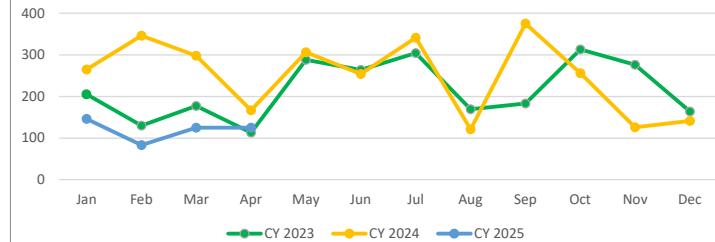
Police Department Charges



Other Police Actions

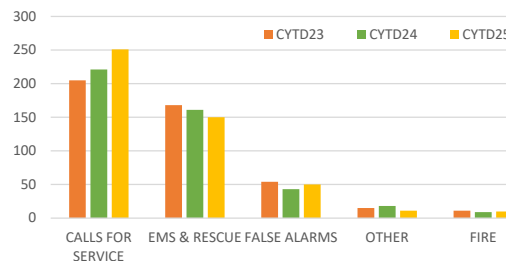


Municipal Court Docket - # of Cases



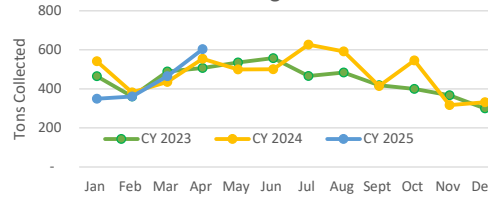
Fire Department Calls By Type

CYTD25: Resident 31% Non-resident 57% Unknown 12%



Of 472 CYTD25 calls, 166 (35%) were Auto Aid calls.
151 were cancelled en route and 15 were attended.
Auto Aid was received on 28 IOP calls.

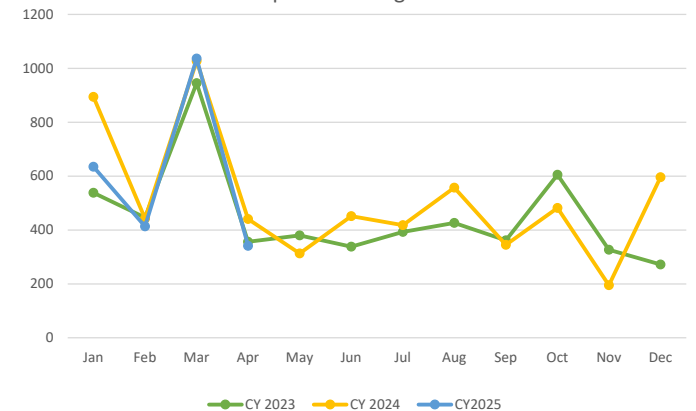
Public Works Garbage & Yard Debris



Building Department

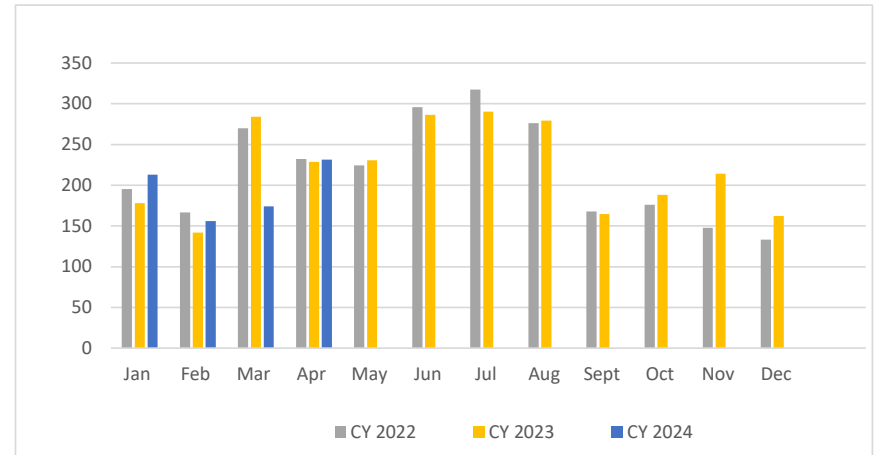
	CY22 (12 mos)	CY23 (12 mos)	CY24 (12 mos)	CY25 (4 mos)
Construction Value	\$144 M	\$82.7M	\$125.9M	\$62.5M
New Homes Permitted	46	20	35	10
	2022 LY (12 mos)	2023 LY (12 mos)	2024 LY (12 mos)	2025 LY (0 mos)
STR License by LY	1,805	1,868	1,784	

Recreation Department Registrations



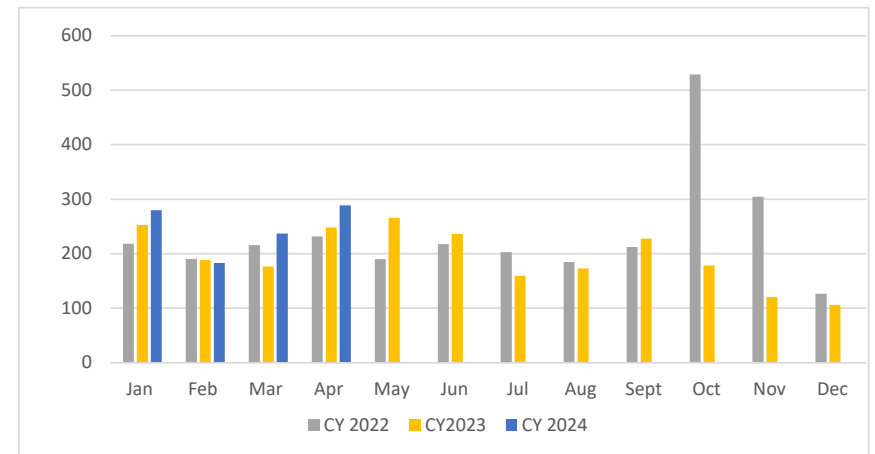
City of Isle of Palms, SC
Public Works Department - April 2025 Report
Household Garbage (Tons)

Month	2021	2022	2023	2024	2025
Jan	177.84	195.16	177.78	213.1	188.39
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	
Jun	309.71	295.83	286.52	285.71	
Jul	334.17	317.47	290.33	369.56	
Aug	285.21	275.99	279.2	251.11	
Sept	247.76	167.91	164.66	207.05	
Oct	184.63	175.99	188.33	188.84	
Nov	315.31	147.67	213.92	130.67	
Dec	286.85	133.1	162.31	177.15	



Yard Debris (Tons)

Month	Column2	2022	2023	2024	2025
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	
Jun	266.23	217.88	236.52	186.2	
Jul	273.08	202.64	159.51	256.16	
Aug	223.64	184.78	172.83	250.74	
Sept	182.96	212.11	227.8	176.09	
Oct	152.16	528.77	178.51	317.18	
Nov	124.04	304.19	120.6	166.13	
Dec	125.14	126.89	106.2	141.64	



Miscellaneous Garbage Collection (tons)

Month	2022	2023	2024	2025
Jan				35.07
Feb				32.09
Mar				22.25

Public restroom boardwalk	Regading sand to the boardwalk
9th Ave	Regrading of sand
2nd,3rd,4th,5th,7th 9th	Installation of beach garbage signs
34 A	boardwalk side rail installatio

Building & Facilities Maintenance

Location	Description
Front Beach	Brick paver repair at the Windjammer
Front beach/beach accesses	Installation of new black city beach garbage cans streetside
City Hall	Estimates for repairs to building
Public Works	Solar panel installation
City Hall	A/C repair
Front Beach public restrooms	Handicap bathroom repairs
Garbage compactor	Cleaning weekly/powerwashing
Municipal lot A	Parking lot clean up Public services/Pleasant Places
Municipal Lot B	Cleaned lot IOPPS/Pleasant Places
Marina	UST tank repair Marina/ PSB and compliance testing
Front beach	Trash clean up- cigarette urns Public services
Front Beach	Pavillion to 14th irrigation repair PSD
Public dock	Swing repair

MONTHLY REPORT

2025



APRIL

ISLE OF PALMS FIRE & RESCUE

Authored by: Craig K. Oliverius, Fire Chief



OPERATIONS

Incident by Type

Incident Type Category	2025					2025	
	Jan	Feb	Mar	Apr	May	Grand Total - Current	% of Total Incidents - Current
1 - Fire	3	3	1	3	0	10	2.00%
3 - Rescue & Emergency Medical Service Incident	25	31	42	53	5	156	32.00%
4 - Hazardous Condition (No Fire)	3	1	3	4	0	11	2.00%
5 - Service Call	9	14	14	10	1	48	10.00%
6 - Good Intent Call	52	44	46	64	2	208	43.00%
7 - False Alarm & False Call	13	9	15	13	0	50	10.00%
9 - Special Incident Type	0	0	0	0	0	0	0.00%
Grand Total	105	102	121	147	8	483	100.00%

Residency Status

TOTAL INCIDENTS FOR THE MONTH: 147

Resident Calls: 34

Non-Resident Calls: 85

Unknown: 28

Emergency Medical Incidents

Isle of Palms Fire & Rescue

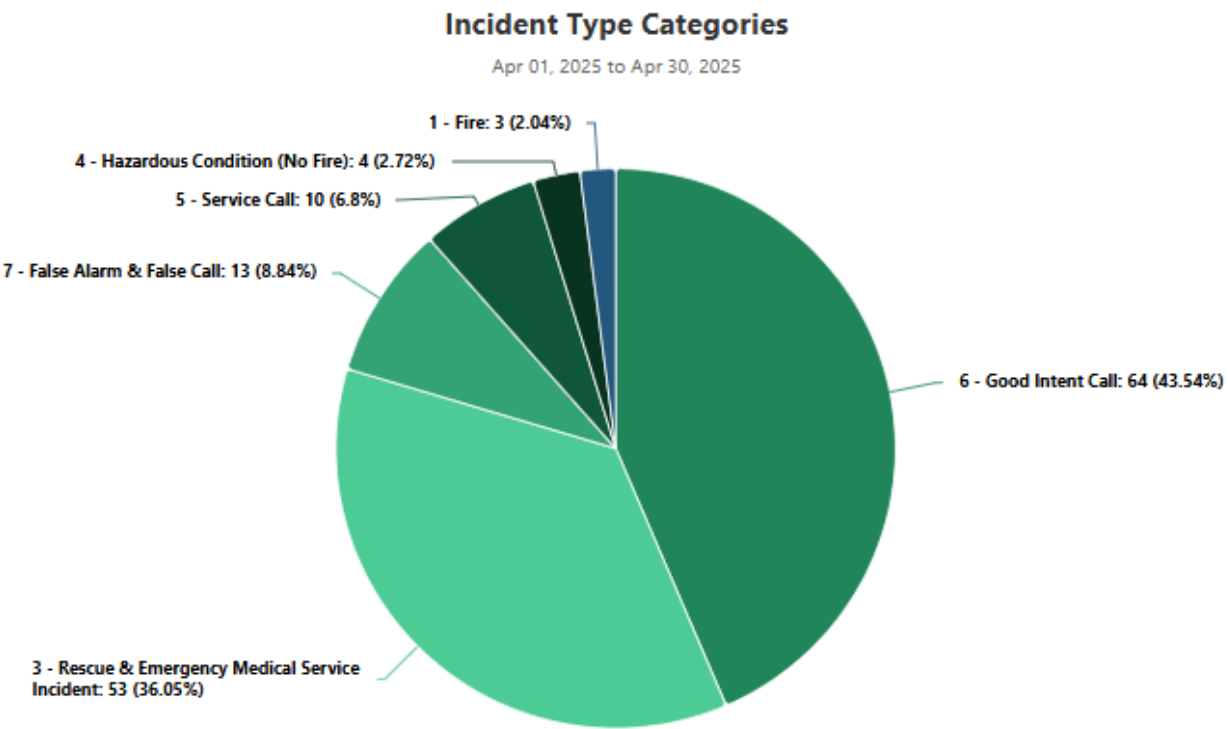
Number of Emergency Medical Incidents: 44

Number of Resident Emergency Medical Incidents: 14

Number of Non-Resident Emergency Medical Incidents: 29

Number of unknown residency Emergency Medical Incidents: 1

Incident Type Categories

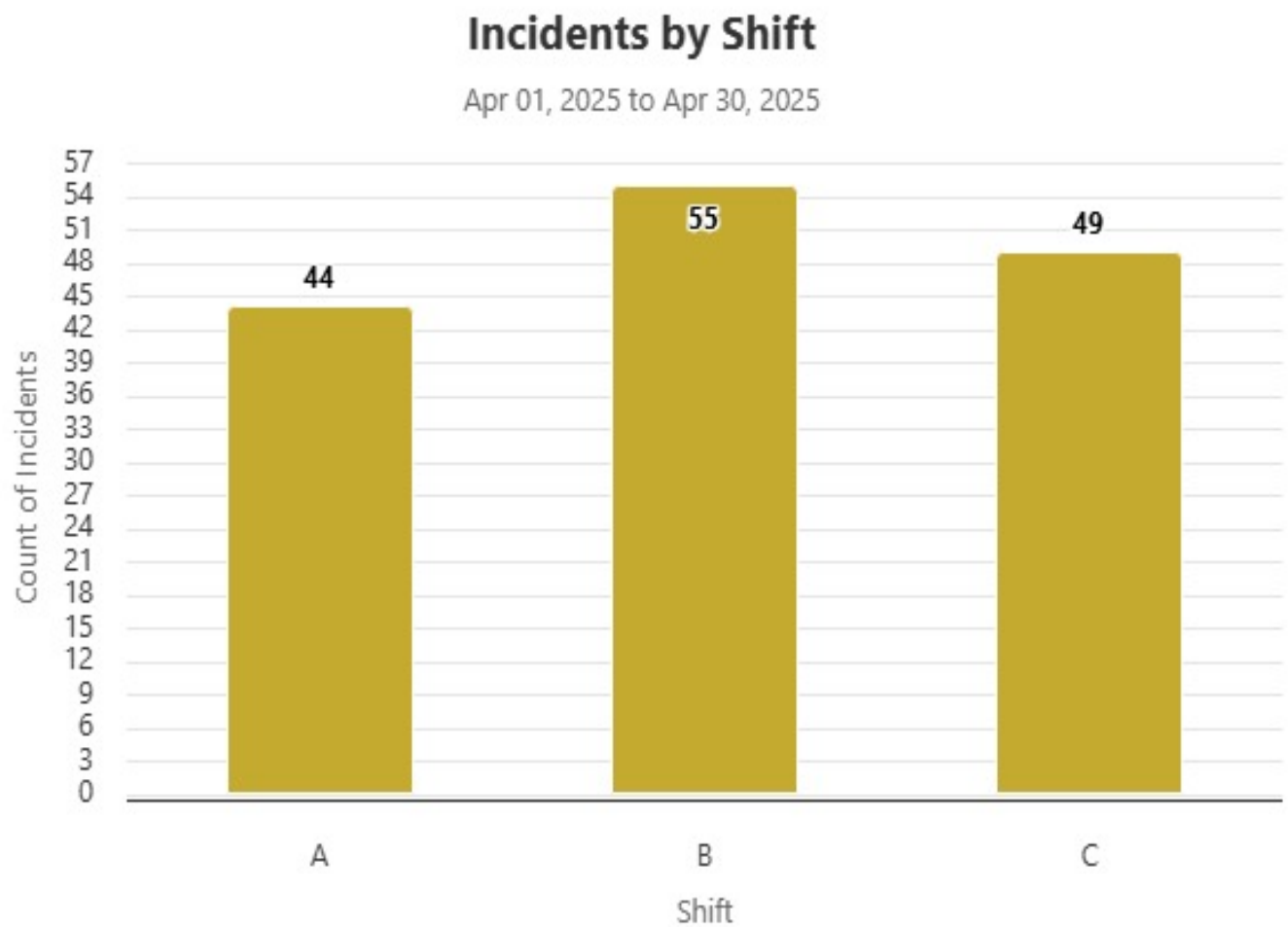


Heat Map



Automatic Aid Given by Fire Department Given Aid

		2025					2025	
Fire Department	FDID	Jan	Feb	Mar	Apr	May	Grand Total - Current	% of Total Incidents - Current
Cainhoy Rural Fire Department	08230	0	1	0	0	0	1	1.00%
City of Charleston Fire Department		2	0	0	0	0	2	1.00%
Mount Pleasant Fire Department		49	39	34	44	2	168	98.00%
Sullivan's Island Fire Department		1	0	0	0	0	1	1.00%
Grand Total		52	40	34	44	2	172	100.00%



*****Total of runs are 147. 1 is noted as non-reported*****

Auto/Mutual Aid

Basic Aid Given Or Received (FD1.22)	Automatic aid given	Automatic aid received	Mutual aid given	Mutual aid received	None	Not Reported	
Basic Incident Type Subcategory (FD1.21)							Count of Fire Incidents Grand Total
11 - Structure Fire	2			1			3
31 - Medical assist					13		13
32 - Emergency medical service (EMS) Incident					36		36
34 - Search for lost person					1		1
36 - Water or ice-related rescue		2					2
38 - Rescue or EMS standby					1		1
41 - Combustible/flammable spills & leaks	1	1			1		3
44 - Electrical wiring/equipment problem					1		1
52 - Water problem					2		2
55 - Public service assistance			1		7		8
61 - Dispatched and cancelled en route	37		1		18		56
62 - Wrong location, no emergency found	1	1			3		5
65 - Steam, other gas mistaken for smoke	1	2					3
73 - System or detector malfunction					2		2
74 - Unintentional system/detector operation (no fire)	2	4			5		11
Not Reported						1	1
Grand Total	44	10	2	1	90	1	148

Total of runs are 147. 1 is noted as non-reported

TRAINING DIVISION

Monthly Training Schedule



April 2025 Training Schedule

Fire Training

Date	Time	Topic	Instructor	Location
04/07/25 (B)	0900-1200	Landing Zone Ops	Meducare	St. 1 Training Room
04/09/25 (C)	0900-1200	Landing Zone Ops	Meducare	St. 1 Training Room
04/11/25 (A)	0900-1200	Landing Zone Ops	Meducare	St. 1 Training Room

Medical Training

Date	Time	Topic	Instructor	Location
04/15/25 (C) L1001	0900 - 1100	High Performance CPR	CCEMS	North Charleston
04/15/25 (C) SQ1001	1200 - 1400	High Performance CPR	CCEMS	North Charleston
04/15/25 (C) E1002	1400 - 1600	High Performance CPR	CCEMS	North Charleston
04/16/25 (A) L1001	0900 - 1100	High Performance CPR	CCEMS	North Charleston
04/16/25 (A) SQ1001	1200 - 1400	High Performance CPR	CCEMS	North Charleston
04/16/25 (A) E1002	1400 - 1600	High Performance CPR	CCEMS	North Charleston
04/18/25 (B) L1001	0900 - 1100	High Performance CPR	CCEMS	North Charleston
04/18/25 (B) SQ1001	1200 - 1400	High Performance CPR	CCEMS	North Charleston
04/18/25 (B) E1002	1400 - 1600	High Performance CPR	CCEMS	North Charleston

Physical Fitness Training

Date	Time	Topic	Proctor	Location
04/21/24 (C)	1300 - 1400	Swim Evaluation	Moses	Wild Dunes Pool
04/23/24 (A)	1300 - 1400	Swim Evaluation	Moses	Wild Dunes Pool
04/24/24 (B)	1300 - 1400	Swim Evaluation	Moses	Wild Dunes Pool

Specialty Training

Date	Time	Topic	Instructor	Location
04/07/25 ARRT	0800 - 1600	Highwater Rescue	N/A	Lieben Rd., M.P.
04/10/25 (A) E1002	TBA	Ship Tour	Metro Marine	Charleston
04/27/25 - 04/29/25 ARRT	0800 - 1600	Swiftwater/Flood Tech 1	USNWWC	Charlotte, NC

Training Announcements

- 2025 CPSE Excellence Conference – 04/01/25 – 04/04/25
- PD CPR & Extinguisher Refresher – 04/01/25 & 04/05/25

FIRE MARSHAL

Fire Marshal's Report

****Report will be added at a later date****



ISLE OF PALMS POLICE DEPARTMENT

MONTHLY REPORT

APRIL 2025



SIGNIFICANT DEPARTMENTAL ACTIONS

Incidents of interest in April include 40 arrests, 442 traffic stops, 25 drug related charges, 154 traffic citations, and 18 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	APR	YTD	APR	YTD
	2025	2025	2024	2024
Calls for Service	1054	3184	985	3495
Incident Reports	121	382	199	485
Traffic Collisions	9	21	12	23
Traffic Stops	442	1455	363	1617
Bicycle Stops	1	1	1	4
Golf Cart Stops	3	3	4	12
Marine Calls for Service	1	1	4	6
Arrests	40	140	87	249
State Law Violations	220	518	213	704
City Ordinance Violations	8	17	13	51
Warning Citations	365	1205	257	1123
Parking Citations-PCI Municipal Services	1266	1980	831	1634
Isle of Palms Warrants Served	7	21	19	44
Criminal Investigations-Cases Opened	16	44	3	28
Criminal Investigations-Cases Closed	16	52	0	7
Training Hours	374	953	285	608
Coyote Sightings	21	54	24	33
Beach Wheel Chairs Issued	17	25	3	10
REPORTS BY OFFENSE TYPES	APRIL	YTD		
	2025	2025		
DUI	3	18		
Other Alcohol Offense	8	27		
Arson/Suspicious Fire	0	0		
Rape/Sexual Assault	1	2		
Assault	4	9		
Indecent Exposure	0	0		
Harassment	0	0		
Drug Incident	25	60		
Homicide/Manslaughter	0	0		
Traffic	20	85		
DUS	11	41		
Robbery	1	1		
Burglary	0	1		
Theft from Motor Vehicle	0	5		
Motor Vehicle Theft	2	3		
Larceny	5	16		
Fraud	4	13		
Suicide (Actual or Attempted)	1	1		
Vandalism	4	9		
Weapon Law Violations	2	3		
Assist Other Agency	4	12		
Noise Violation	27	66		
All Other Offenses	24	93		
TOTAL	146	465		

BEACH RELATED CHARGES	APR	YTD	APR	YTD
	2025	2025	2024	2024
Alcohol on Beach	0	0	3	9
Smoking on Beach	0	0	0	0
Litter on Beach	0	0	0	0
Glass on Beach	0	0	3	3
Plastics on Beach	0	0	0	0
Vehicles on Beach	0	0	0	0
Nudity on Beach	0	0	0	0
Beached Boat on Beach	0	0	0	0
Destruction of Sea Oats	0	0	1	1
Dog Off Leash	4	5	1	4
TOTAL	4	5	8	17
CHARGES	APR	YTD	APR	YTD
	2025	2025	2024	2024
Attempted Murder	0	0	0	0
Robbery	1	1	0	0
Assault	0	0	0	2
Domestic Violence	1	5	0	2
Public Disorderly	5	9	5	7
Burglary	0	0	0	0
Possession of Stolen Vehicle	0	0	0	0
Grand Larceny	0	1	0	0
All Other Larceny	0	0	0	0
Fraud	0	1	1	3
Gun Violation	1	2	3	7
Drug Violations/Sale/Manufacture/Distribution/Etc.	0	2	5	15
Possession of Controlled Substance	0	0	4	5
Other Drug Possession Methamphetamine/Cocaine/Cocaine Base/Ecstasy/MDMA/Etc.	1	3	2	4
Simple Possession of Marijuana/Possession 1 oz. or less	18	30	20	51
Drug Equipment Violation	6	8	6	20
Vandalism/Damage to Property	0	0	0	0
Driving Under Suspension	23	57	23	68
Driving Under Influence	18	33	15	47
Other Alcohol Violation	13	30	13	46
Speeding	9	46	9	51
Other Traffic Related	122	291	117	410
Golf Cart Violation	0	0	0	2
Marine Violation	0	0	0	0
Resisting/Hindering/Assaulting Public Official or Police Officer	5	5	5	5
False Information to Police/Fire/Rescue	1	1	1	1
Failure to Stop for Police/Evade/Elude	2	4	3	5
Animal Violation (Other than Dog at Large)	0	1	1	8
Noise Violation	1	2	0	1
Littering	0	0	0	2
Indecent Exposure	0	0	0	0
Business License	2	5	3	23
All Other Charges	2	14	1	6
TOTAL	231	551	237	791



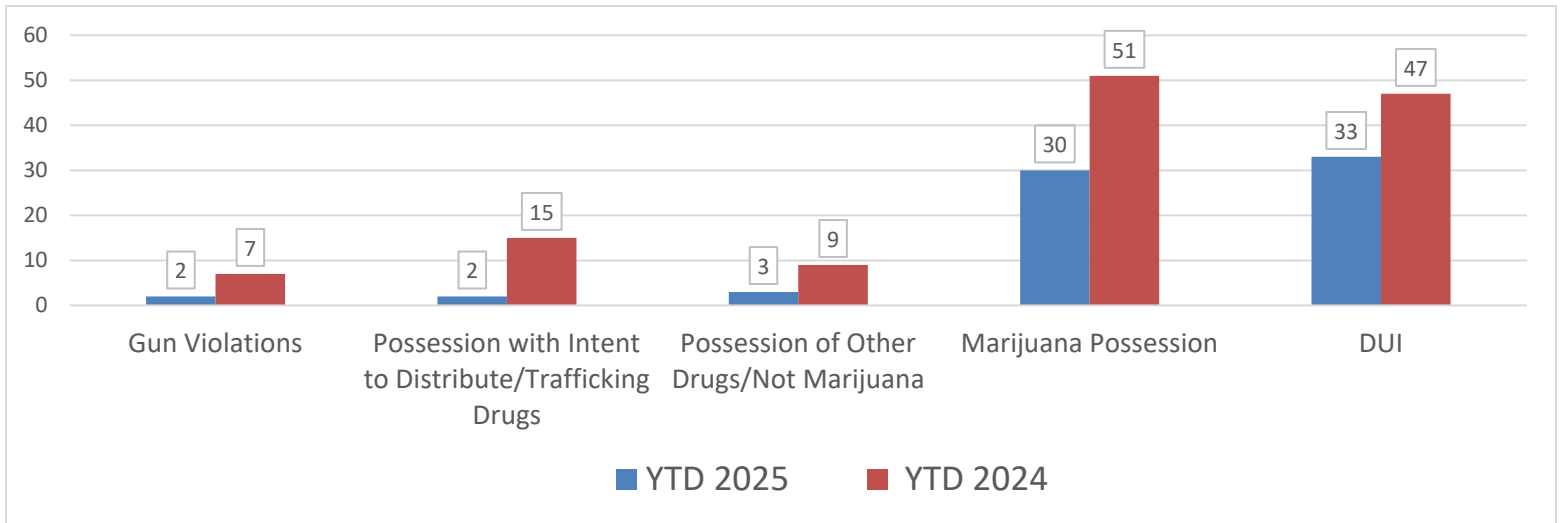
ISLE OF PALMS POLICE DEPARTMENT

MONTHLY REPORT

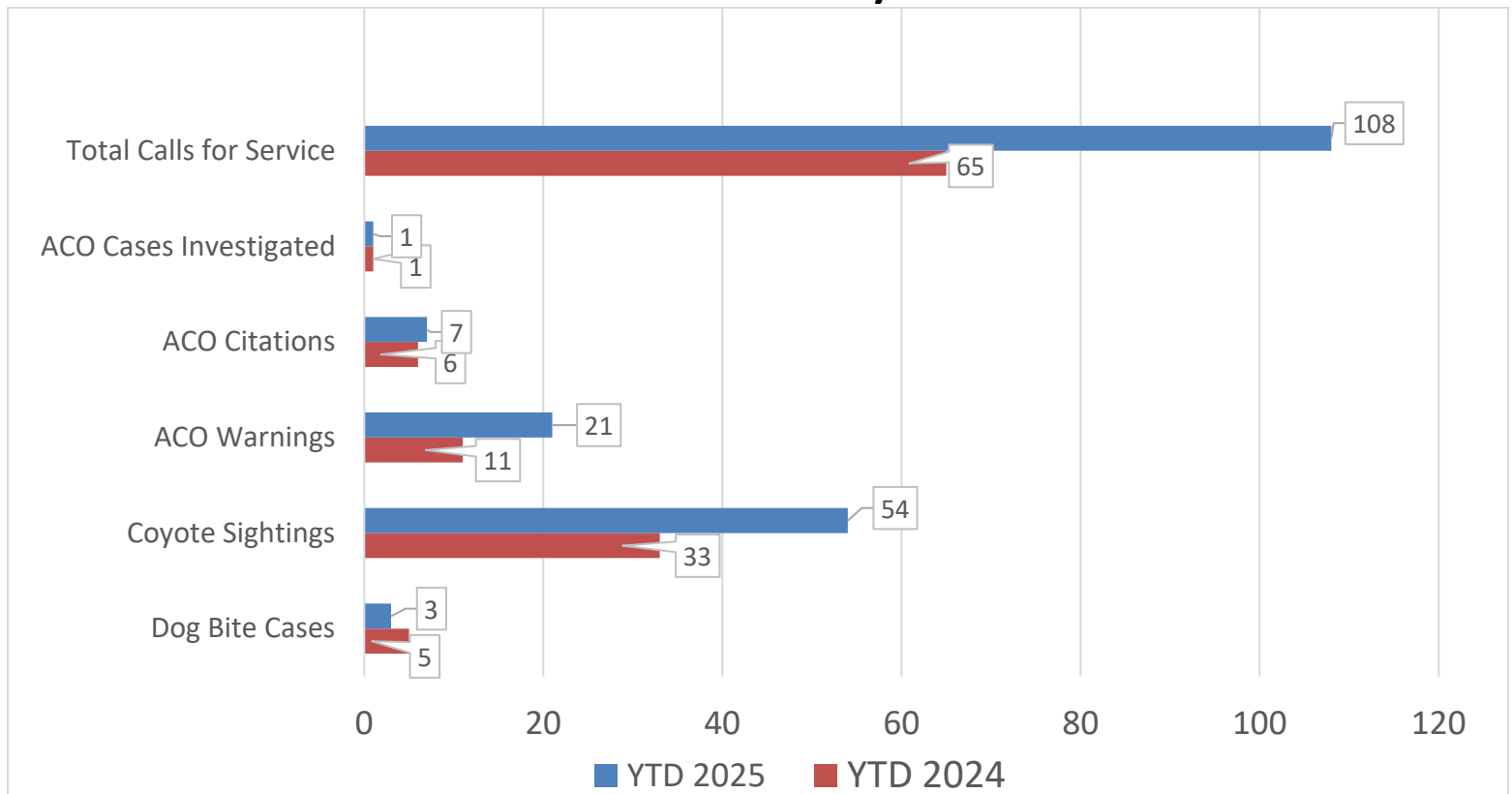
APRIL 2025



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



Animal Control Activity - Year to Date





ISLE OF PALMS POLICE DEPARTMENT

MONTHLY REPORT

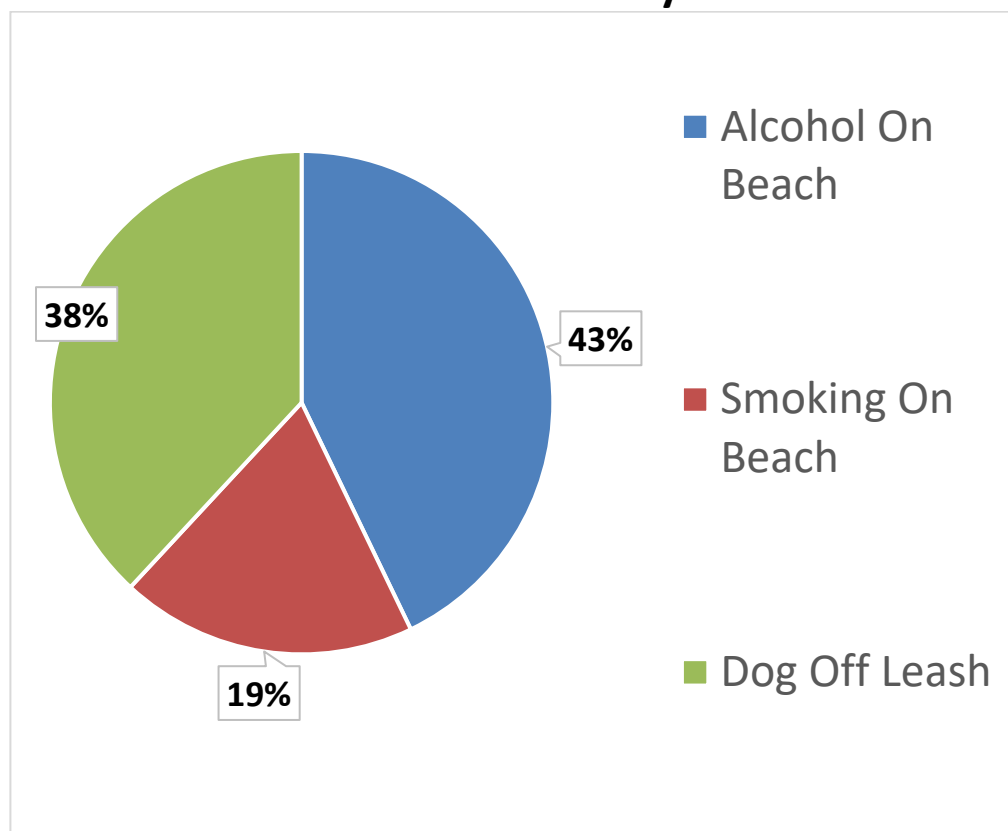
APRIL 2025



Beach Service Officer Activity – APRIL 2025

Charges	Written Warnings Issued	Citations Issued	Total
Alcohol on the Beach	9	0	9
Smoking on Beach	4	0	4
Litter on Beach	0	0	0
Glass on Beach	0	0	0
Plastics on Beach	0	0	0
Destruction of Sea Oats	0	0	0
Dog Off Leash	8	0	8
Other	0	0	0
Total	21	0	

Beach Service Officer Activity – APRIL 2025





ISLE OF PALMS POLICE DEPARTMENT MONTHLY REPORT APRIL 2025

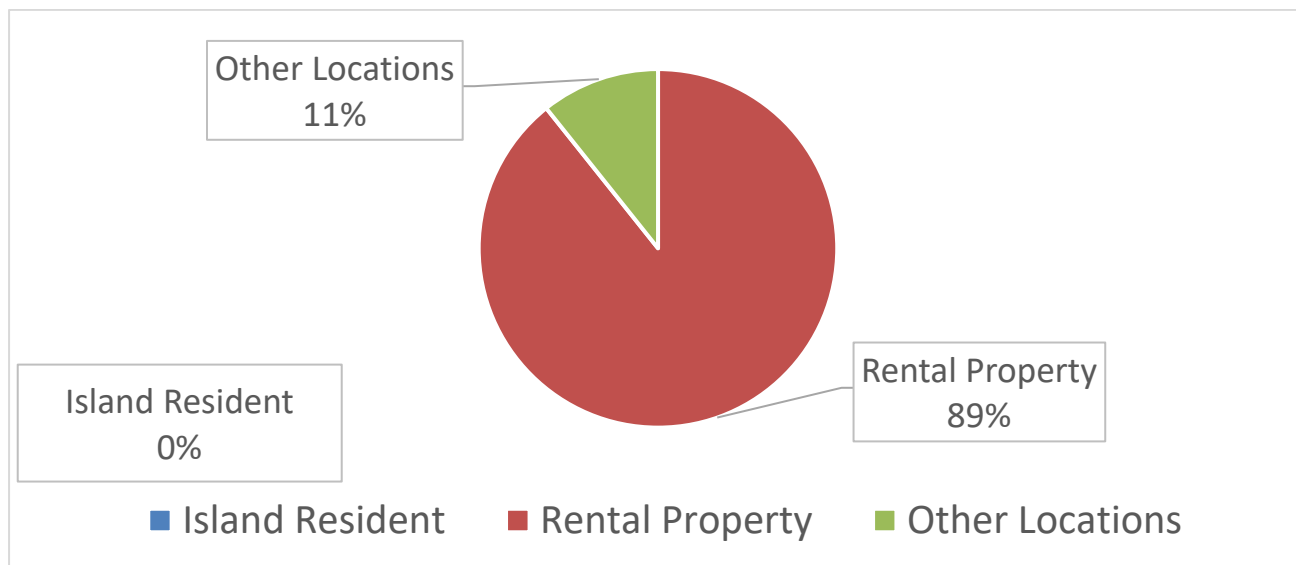


Livability Statistics – APRIL 2025

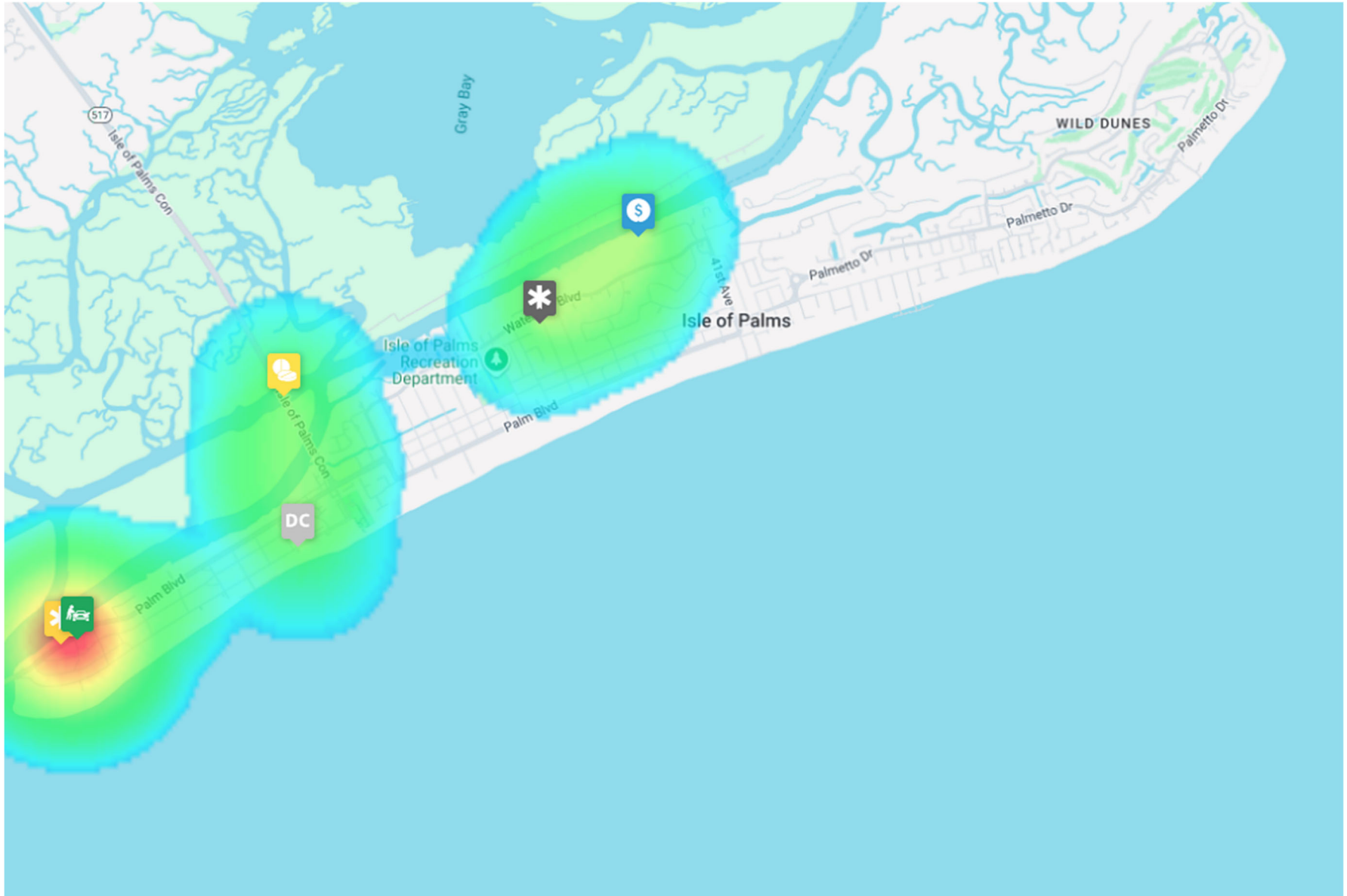
LIVABILITY COMPLAINTS	ISLAND RESIDENT	RENTAL PROPERTY	OTHER LOCATIONS	TOTAL COMPLAINTS
NOISE	0	24	0	24
FIREWORKS	0	0	0	0
UNKEMPT LOTS	0	0	0	0
RIGHT-OF-WAY OBSTRUCTION	0	0	0	0
BUSINESS LICENSE	0	0	2	2
OTHER RENTAL PROPERTY VIOLATIONS NOT LISTED	0	0	1	1
SHORT TERM RENTAL OCCUPANCY VIOLATIONS	0	1	0	1
SHORT TERM RENTAL VEHICLE LIMIT VIOLATIONS	0	0	0	0
ROLL CART VIOLATIONS	0	0	0	0
TOTAL	0	25	3	28
% BY CATEGORY	0%	89%	11%	

CITATIONS	WARNINGS	UNFOUNDED	COMPLAINT DISPOSITION
0	14	10	24
0	0	0	0
0	0	0	0
0	0	0	0
0	2	0	2
0	1	0	1
1	0	0	1
0	0	0	0
0	0	0	0
1	17	10	28
4%	61%	36%	

Livability Complaint by Property Type – APRIL 2025

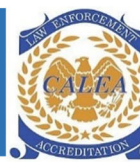


INCIDENT REPORT DENSITY/HEAT MAP APRIL 2025

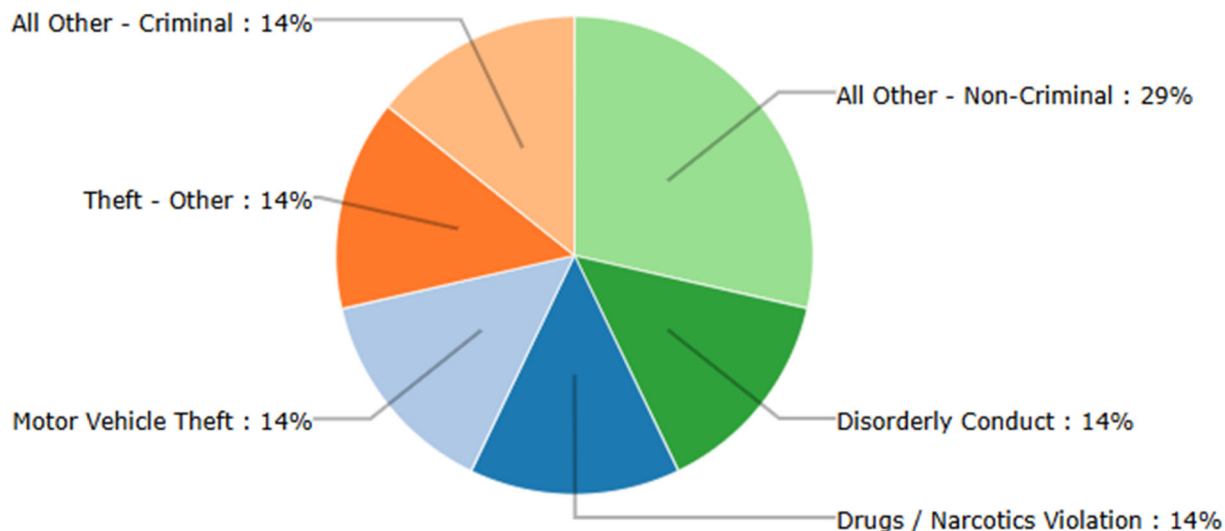




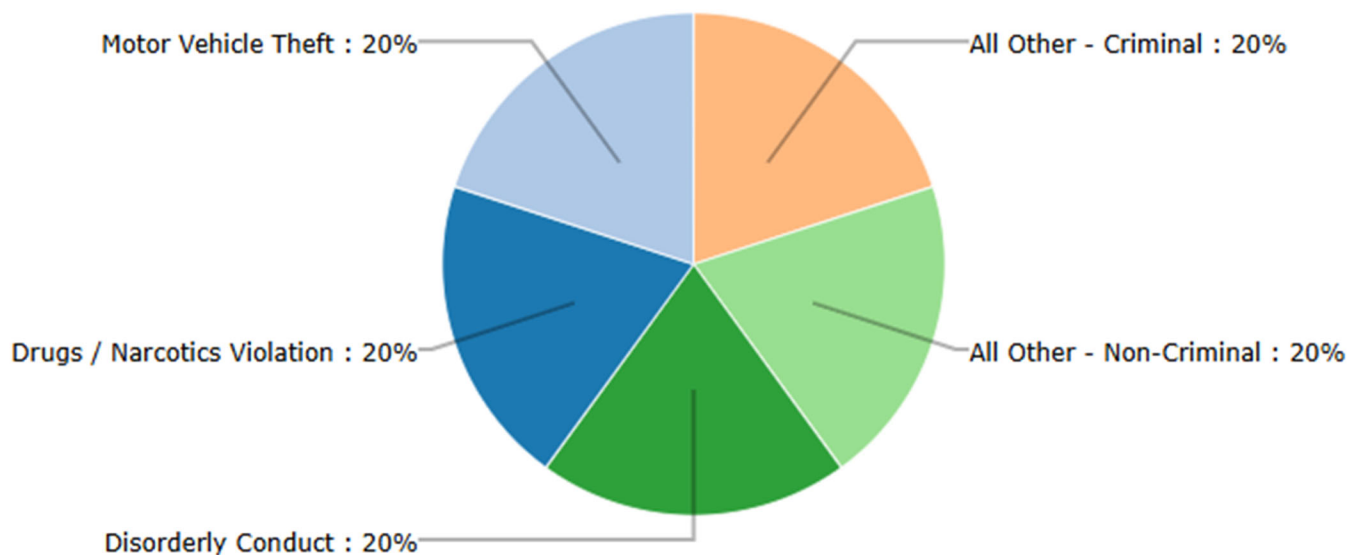
ISLE OF PALMS POLICE DEPARTMENT MONTHLY REPORT APRIL 2025



Reported Incident Crime Class Types – APRIL 2025



Reported Incident Crime Class Types (Red Area) – APRIL 2025



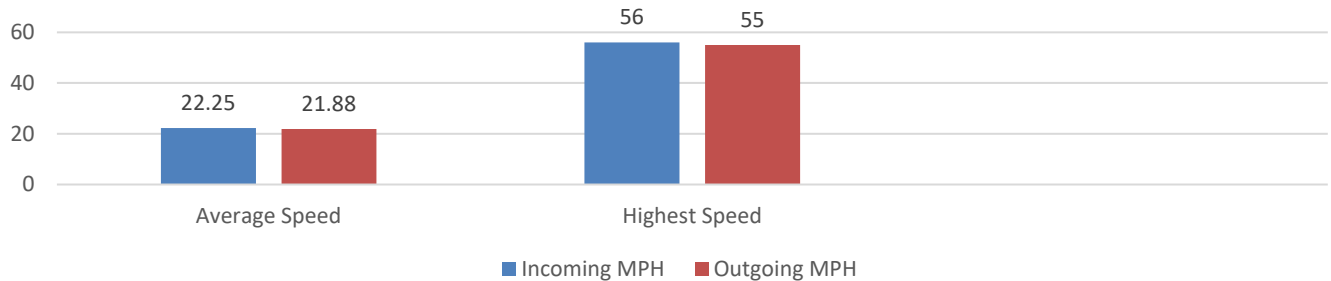
“All Other” includes incidents related to animals, noise, livability, and other violations.



ISLE OF PALMS POLICE DEPARTMENT MONTHLY REPORT APRIL 2025



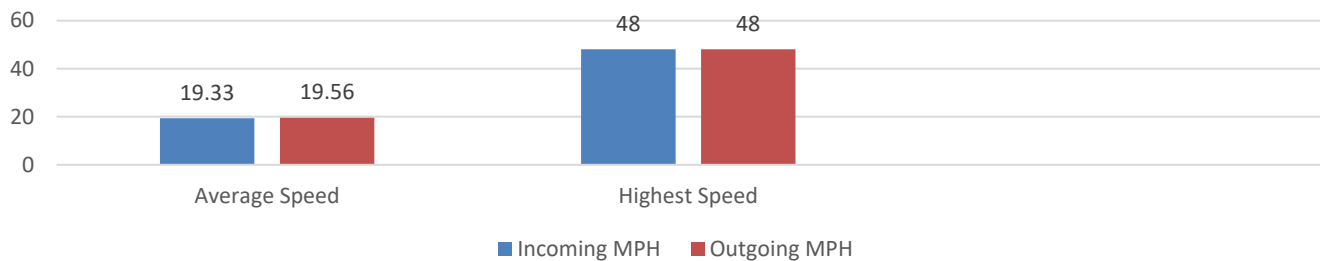
41st Ave Radar Stats (Wildwood side) APRIL 2025



Total Incoming Vehicles: 25441
Total Outgoing Vehicles: 26751

Busiest Day of the Month: April 19, 2025
Total Vehicles Incoming: 1252
Total Vehicles Outgoing: 1452

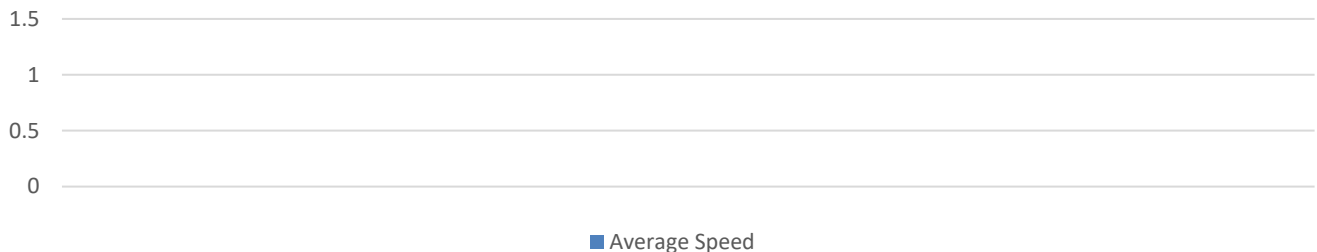
41st Ave Radar Stats (Marginal side) APRIL 2025



Total Incoming Vehicles: 22014
Total Outgoing Vehicles: 17351

Busiest Day of the Month: April 19, 2025
Total Vehicles Incoming: 1098
Total Vehicles Outgoing: 711

Mobile Radar Trailer APRIL 2025



*No Mobile Radar Trailer Data this period.

PCI MUNICIPAL SERVICES

APRIL 2025

DESCRIPTION	UNPAID CITATIONS	CANCELLED CITATIONS	PAID CITATIONS	TOTAL CITATIONS	TOTAL WARNINGS
VEHICLE OVER 20FT IN ROW OVER 1 HOUR	1	0	0	1	0
PARALLEL PARKING ONLY	3	2	1	6	3
BLOCKING/ OBSTRUCTING TRAFFIC	1	0	0	1	0
PARKED AGAINST THE FLOW OF TRAFFIC	44	4	46	94	17
NO PARKING ZONE	8	0	14	22	3
GOLF CART PARKING ONLY	2	0	1	3	0
PARKED ON SIDEWALK	0	0	0	0	1
PARKED WITHIN 15FT OF FIRE HYDRANT	2	0	0	2	0
PARKED WITHIN 30FT OF STOP SIGN	1	0	0	1	1
IMPROPER PARKING	4	2	4	10	0
NON-PAYMENT	512	154	323	989	36
PARKED ON PAVEMENT	18	5	11	34	8
PARKED WITHIN 25FT OF INTERSECTION	2	3	3	8	0
PARKED IN OR WITHIN 20FT OF A CROSSWALK	2	0	1	3	2
BLOCKING BEACH ACCESS	1	0	0	1	0
RESIDENTIAL PERMIT REQUIRED	28	9	14	51	29
PARKED WITHIN 4FT OF PAVEMENT	30	1	9	40	11
TOTAL	659	180	427	1266	111





Isle of Palms Recreation Department

Monthly Report April 2025

Programs, Group Fitness, Athletics & Special Events

- Adult Classes: Fitness Classes and Programs with top participation: Core & More (19), Line Dancing (18), Move-It (20), Strength (21), Strength & Stability (23), Over 60 Training (17), Tae Kwon Do (13), and Suspension Training (13).
- Youth Classes with top participation: Gymnastics (27), Youth Theater (12), and Tae Kwon Do (10).
- Keenagers: Wednesday, April 2 at Noon. 42 seniors attended the social hour and luncheon. Entertainment and educational talk provided by South Carolina Aquarium.
- Adult Athletics: 3 on 3 Basketball, 6 v 6 Soccer and Table Tennis leagues started the first week of March. Seasons will end in May.
- Youth Athletics: Fast Start and Youth Baseball seasons started practice the first week of March and games started the week of March 31. Season ends in May. Youth Volleyball League Play started in April with (8) 4th & 5th graders and (17) 6th - 8th graders.
- Art & Cars in the Park: Saturday, April 12 from 10am - 2pm: the event included: 10 local artists; 3 food trucks; 4 food vendors; 30 specialty vendors; 31 in the car show; live music, bilingual book walk ribbon cutting, and the Tree Hugs educational stroll (12 on the stroll).
- Spring Break Soccer Camp: April 14 - 18 from 9am - Noon. Twenty-three (23) children participated.
- Easter Egg Hunt: Friday, April 18 from 12pm - 2pm. The event started at 12pm with an easter egg hunt, jump castles, face painter, music and a lot of fun. Approximately 900 eady bags were handed out at the event.
- Speaker Series: Wednesday, April 23 at 11am - Song writer Eli Lev will be onsite to perform and talk music.

Upcoming Programs, Events & New Offerings

- Keenagers: Wednesday, May 7 at Noon. Last luncheon of the season, the luncheon will resume in September.
- Beach Yoga starts Tuesday, May 6 at 7:30am at 25th Ave Beach Access - Free Event
- Sea Stroll & Learn starts Thursday, May 8 at 7:30am at 25th Ave Beach Access - Free Event
- Speaker Series: Wednesday, May 14 at 5pm - Barrier Island Eco Tours: Coastal Fossils, Unique finds in the Lowcountry.
- Isle of Paws Music Fest: Thursday, May 15 from 4pm - 7pm. Live music provided by Yeehaw Junction and the Dave Landeo Band from 4pm - 7pm. Dog Contest will be held at 5:15pm, categories include Best Female & Male Rescue, Cutest Puppy, Best Looking & Best Dressed. Food Trucks and specialty foods will be onsite along with Dog related vendors.
- Piccolo Spoleto Sand Sculpting Competition: Saturday, June 7 at 9am - Free Event
- Camp Summershine & Wee Camp starts Monday, June 9 at 9am. Camp counselors will be onsite for planning & prep starting Tuesday, June 3.

Operations

- Game Time Playground: Playground equipment is installed and the surfacing has been poured. Additional site work for compliance taking place the week of May 5. Grand Opening scheduled for Thursday, May 15 at 3:30pm.
- Exterior Building Painting: Bid was awarded to Drexel Hill, they completed the project April 28.
- Connector Run: meeting held April 9 at 8am. The race is scheduled for Saturday, October 4, 2025.
- SCRPA workshop: April 30 at 10am - Unlocking Fun & Growth: Innovating approaches to Recreation Programming
- Musco Lighting: PO submitted and approved. Information was sent to Musco. 8-10 week delivery with 1 week install for the projected time-line.

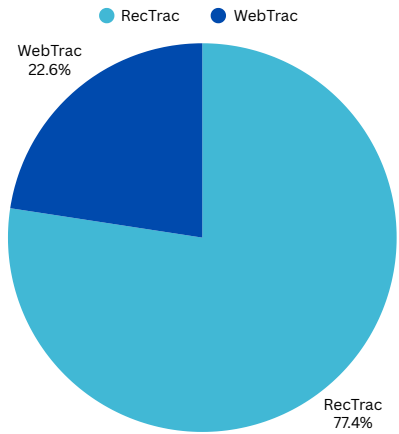
Maintenance & Repairs

- Prepped fields for youth and adult sports.
- Liberty Fire performed annual sprinkler, hood and extinguisher test.
- Berkeley Heating & Air performed cool PM on all units. Cardio Room unit will be replaced in May.
- Playground: installed swings, bench and mulch
- Gym restroom: repaired partition and soap dispenser due to vandalism.
- Weed flowerbeds, trimmed hedges around the building.
- Installed Book Walk, book walk will be moved around playground once that project is complete.
- Replaced outdoor outlets, outlet covers and sprinkler control panel.
- Treated for fire ants before Art & Cars and the Easter Egg Hunt.
- Palm Trees trimmed by Planet Green Landscaping

Enrollment Report March

Participants registering for classes during the month from April 1 - April 30: RecTrac: in-house registration vs. WebTrac: online Registrations.

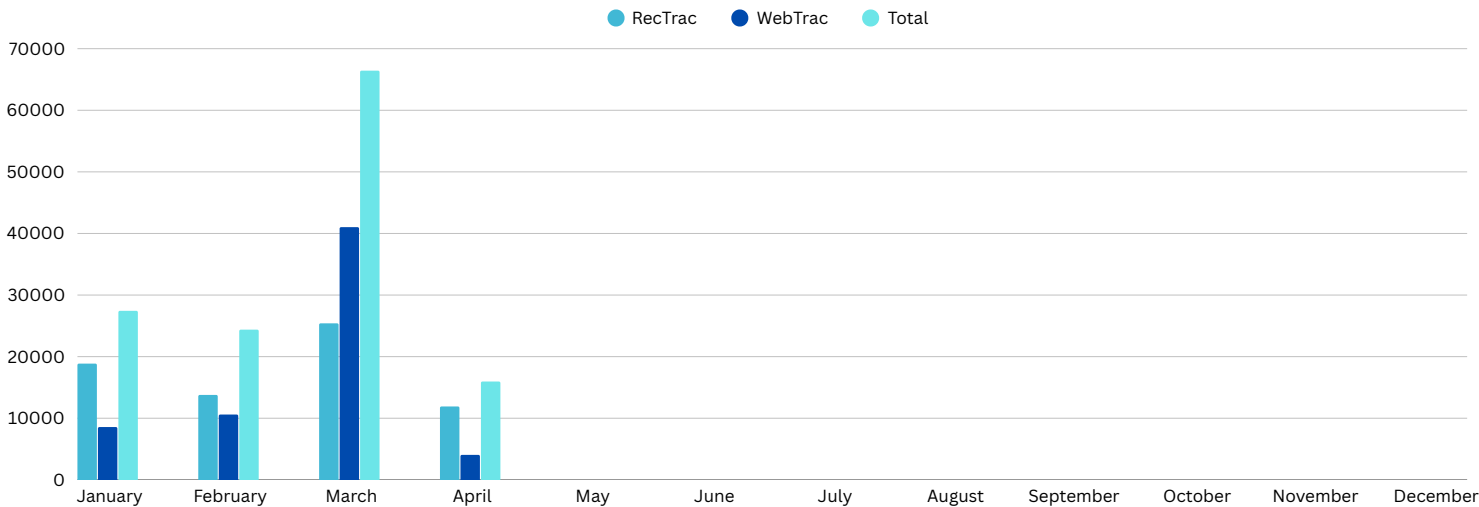
Total registrations for April 2025 = 341



Monthly Revenues 2025

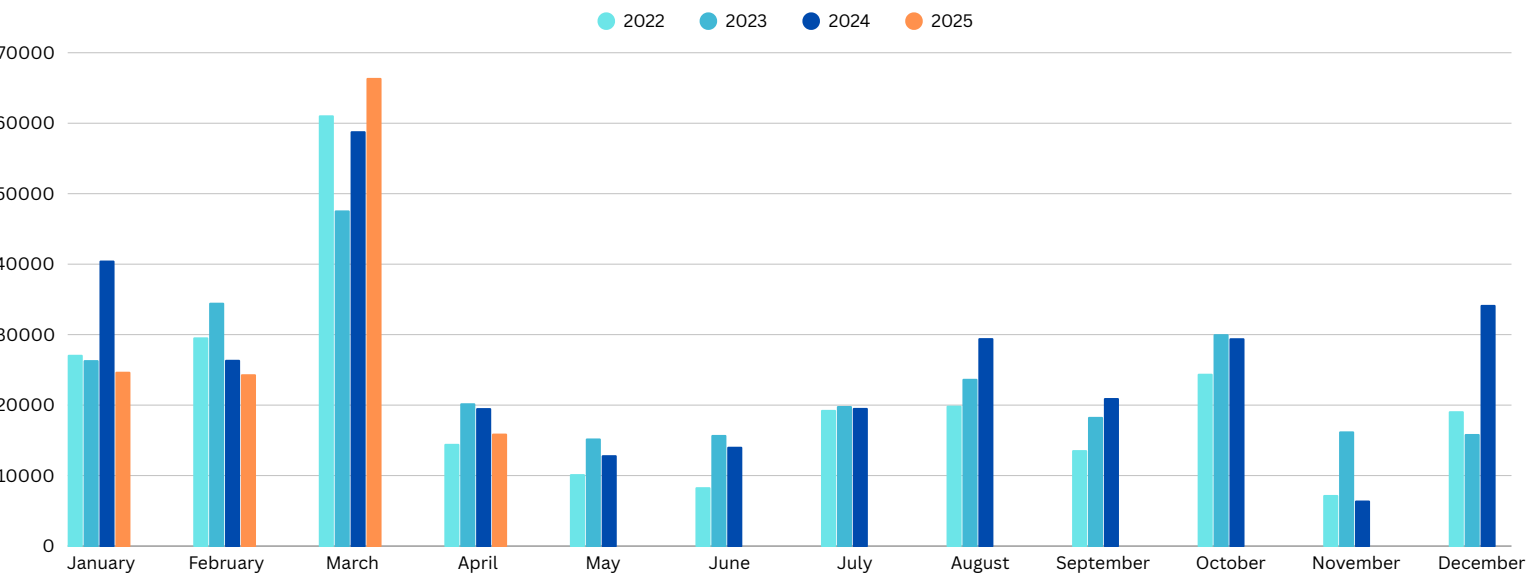
Revenue sales brought in by programs, athletics and events.
RecTrac: in-house vs WebTrac: online

Total Revenue for April 2025 = \$15,960



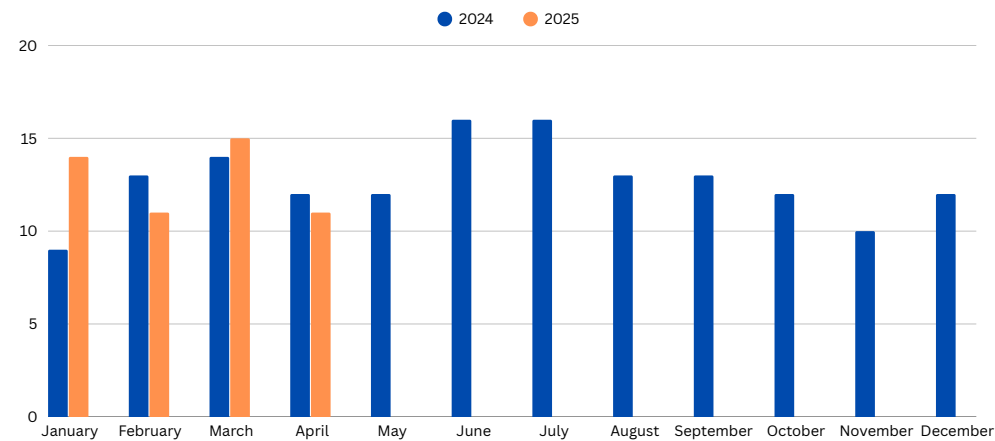
Annual Comparison

Year to Year



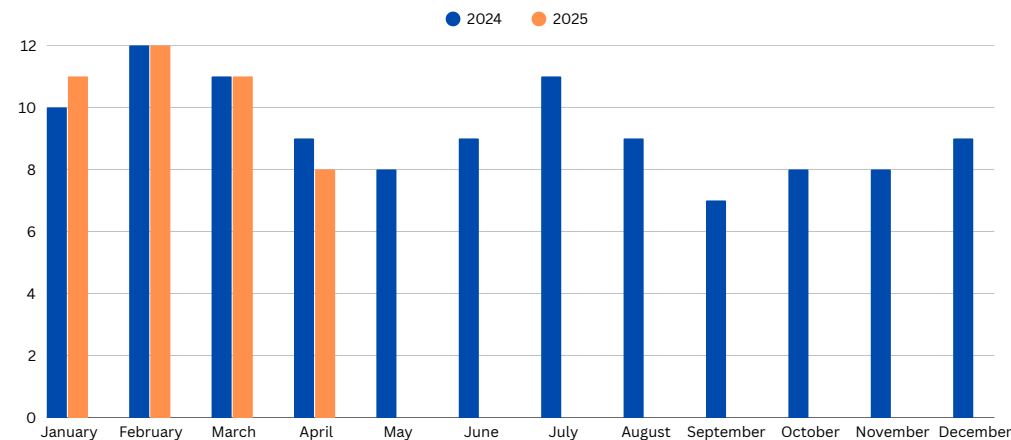
Open Gym Daily Average Visits

Participants utilizing the gymnasium for open play



Cardio Room Daily Average Visits

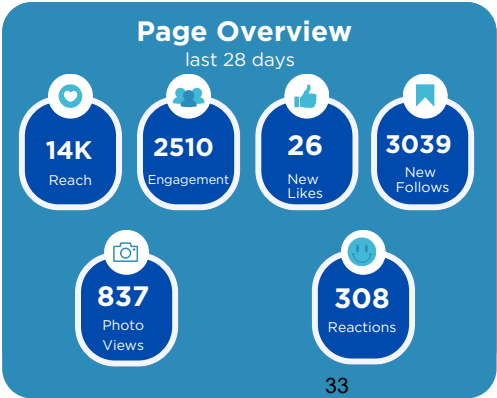
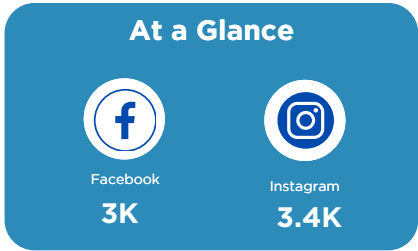
Participants utilizing the cardio room



Project Updates:



Social Media Report



City of Isle of Palms
Financial Statement Summary as of April 30, 2025
(Dollars in Thousands)

REVENUES							TRANSFERS IN / (OUT)						EXPENDITURES						YTD Actual Net Rev & Exp
YTD Actual	Annual Budget	Remaining to Collect	YTD Actual as a % of Budget	Current Annual Forecast	Forecast Above or (Below) Budget		YTD Actual	Annual Budget	Remaining to Transfer	YTD Actual as a % of Budget	Current Annual Forecast	Forecast Above or (Below) Budget	YTD Actual	Annual Budget	Remaining to Spend	YTD Actual as a % of Budget	Current Annual Forecast	Forecast Above or (Below) Budget	
General	\$ 11,874	\$ 14,827	\$ 2,953	80%	\$ 15,933	\$ 1,106	\$ 892	\$ 1,212	\$ (320)	74%	\$ 1,212	\$ -	\$ 12,617	\$ 16,039	\$ 3,422	79%	\$ 15,946	\$ (93)	149
Capital Projects	1,759	2,660	901	66%	2,439	(221)		1,239	(1,239)	0%	\$ 1,239	-	2,793	2,619	(174)	107%	3,979	1,360	(1,034)
Muni Accom Tax	1,832	2,455	2,556	75%	2,613	158	(856)	(1,114)	258	77%	\$ (989)	125	685	1,303	618	53%	1,082	(221)	291
Hospitality Tax	1,034	1,396	362	74%	1,555	159		(528)	528	0%	\$ (528)	-	854	977	123	87%	1,137	160	180
State Accom Tax	2,207	3,732	1,525	59%	3,693	(39)	(35)	(1,450)	1,415	2%	\$ (1,400)	50	1,062	2,639	1,577	40%	1,802	(837)	1,110
Beach Prserv Fee	3,428	2,535	(893)	135%	3,537	1,002			-		\$ -	-	2,290	1,803	(487)	127%	2,224	421	1,138
Marina	811	570	(241)	142%	984	414		641	(641)	0%	\$ 466	(175)	600	805	205	75%	747	(58)	211
Disaster Recovery	131	149	18	88%	127	(22)	-	-	-		\$ -	-	39	13	(26)	300%	42	29	92
All Other	310	255	(55)	121%	324	69	-	-	-		-	-	292	370	78	79%	341	(29)	18
Total All Funds	\$ 23,387	\$ 28,579	\$ 7,126	82%	\$ 31,205	\$ 2,626	\$ 1	\$ -	\$ 1		\$ -	\$ -	\$ 21,233	\$ 26,568	\$ 5,336	80%	\$ 27,300	\$ 732	\$ 2,155

General Fund YTD Revenues							
	FY25 YTD Actual	FY25 Budget	% of FY25 Budget	FY24 YTD Actual	% of Prior YTD	Current Annual Forecast	Forecast Above/ (Below) Budget
Property Tax	5,445	5,277	103%	5,108	107%	5,513	236
LO Sales Tax	759	1,136	67%	755	101%	1,211	75
Business License	1,965	1,985	99%	1,716	115%	2,250	265
Rental License	873	1,448	60%	1,200	73%	1,506	58
Other Lic (Insurance/Utilities)	133	1,873	7%	203	66%	2,018	145
Build Permits	1,075	611	176%	561	192%	838	227
State (Admin Fee, Aid to Subdvs)	246	335	73%	220	112%	347	12
Parking	517	1,378	38%	927	56%	1,182	(196)
All Other	861	784	110%	758	114%	1,068	284
Total	\$ 11,874	\$ 14,827	80%	\$ 11,448	104%	\$ 15,933	\$ 1,106

General Fund YTD Expenditures							
	FY25 YTD Actual	FY25 Budget	% of FY25 Budget	FY24 YTD Actual	% of Prior YTD	Current Annual Forecast	Forecast (Above)/ Below Budget
Mayor/Council	\$ 115	\$ 145	79%	\$ 107	107%	\$ 138	\$ 7
General Govt	2,003	2,609	77%	1,967	102%	2,600	9
Police	2,893	3,724	78%	2,743	105%	3,588	136
Fire	4,332	5,384	80%	3,817	113%	5,391	(7)
Public Works	1,484	1,894	78%	1,458	102%	1,920	(26)
Build & Lic	504	592	85%	523	96%	551	41
Recreation	966	1,269	76%	903	107%	1,261	8
Judicial	275	386	71%	315	87%	445	(59)
BSOs	45	36	125%	90	50%	52	(16)
Total	\$ 12,617	\$ 16,039	79%	\$ 11,923	106%	\$ 15,946	\$ 93

City of Isle of Palms Supplemental Financial Information as of April 30, 2025 (Dollars in Thousands)

Cash Balances		
	4/30/2025	4/30/2024
General Fund	5,588	5,696
As a % of GF Exp (target is > 30%)	35%	40%
Capital Projects	14,688	13,229
Disaster Recovery	3,425	2,961
Marina	3,339	1,905
Tourism Funds	13,099	11,037
Beach Preservation	11,617	9,231
Other Restricted	217	204
Total All Cash	51,973	44,263
Deposits at LGIP (4.5200%) Average	49,205	95%
Deposits at TRUIST	2,768	5%
RESTRICTED CASH	24,933	48%

Fund Balances					
Fund	6/30/2024 Audited Fund Balance (Note 1)	FY25 YTD Actual Net Revenues & Transfers Less Expenses	Current Fund Balance	6/30/25 Budgeted Fund Balance	6/30/25 Forecast Fund Balance
General Fund	\$ 4,812	\$ 149	\$ 4,961	\$ 5,698	\$ 6,011
Capital Projects	13,636	(1,034)	12,602	13,085	13,336
Muni Accom Tax	4,462	291	4,753	4,029	5,004
Hospitality Tax	2,046	180	2,226	1,004	1,935
State Accom Tax	4,893	1,110	6,003	4,285	5,384
Beach Funds	9,101	1,138	10,239	9,522	10,415
Marina (See Note 1)	2,805	452	3,257	1,812	3,954
Disaster Recovery	3,406	92	3,498	3,456	3,492
All Other	197	18	215	74	179
Total All Funds	\$ 45,358	\$ 2,396	\$ 47,754	\$ 42,965	\$ 49,710

Note 1: The comparable amount for the Marina Enterprise Fund is not Fund Balance, but Unrestricted Net Position. To be consistent with the presentation of the other funds, the Marina Fund Balance does not include net fixed assets. Unrestricted net position is approx equal to net current assets for the Marina.

April 2025 Notes:

- Revenue streams for this fiscal year are aligned with FY25 projections, except for parking. PCI Municipal parking revenue is reconciled and recorded by the 20th of each month, causing a consistent timing difference. Additionally, the City's shared revenue percentage changed from 76% to 66% effective March 1st. Notably, business license and building permit revenues have significantly increased compared to the same period last year, reflecting a rise in local business activities and multi-million dollar condo renovation projects. Expenditures for the first ten months of FY25 are within budget targets, currently at 79% of the budgeted 83%.
- Year-to-date (YTD) revenue for the Marina shows a 42% favorable variance against the budget. This positive outcome is primarily driven by additional rent income totaling \$369K from Marina leases, broken down as follows:
Marina Store \$16K
Marina Operations \$83K
Marina Restaurant \$270K
- LGIP Investment accounts are averaging interest rates of 4.5200%, a decrease from the 4.5419% recorded the previous month. Total revenue is \$177K for April and \$1.844M for FY25. Transferred \$2M from operating account to LGIP in April.
- City received \$1.M in April for Beach Renourishment from SCPRT State allocated budget and applied to the Beach Preservation Fund.
- The City holds approximately \$51.9 million in Local Government Investment Pool and Truist cash deposits. Of the \$2.1 million in federal APRA funding received in FY22, \$109K remains unspent but has been allocated for the FY25 budget. The remaining balance was used for the Marina Public Dock Expansion, completed in February 2025 (\$1.491M), and \$500K was allocated for new playground equipment at the Recreation Center, scheduled for completion in May. There is \$1.5 million in unspent SCPRT funding for Marina dredging, earmarked for FY26. Additionally, \$24.9 million is restricted for tourism-related expenditures or beach preservation, including \$1 million from state funding allocated for stormwater collection system and drainage improvements. Furthermore, \$1 million awarded this month from the State SCPRT budget is allocated for beach renourishment. The \$500K from SCPRT, restricted for ADA-compliant boardwalks to beach access, is budgeted for FY25, with \$328K spent on planning, design, and construction. The remaining balance will be used for future ADA boardwalk projects.

City of Isle of Palms

Future Cash Needs for Capital Projects

	Fund Balances									
	General Fund	Capital Projects Fund		Tourism Funds	Beach Preserve Fund	Disaster Recovery Fund	Marina Fund		All Other Funds	Total
		Unrestricted	Restricted Grants/Bond Proceeds	Restricted			Unrestricted	Restricted Grants Rec'd	Restricted	
Fund Balances as of 4/30/2025	4,961,410	9,732,671	2,869,000	12,981,610	10,239,560	3,498,383	1,838,913	1,500,000	214,778	47,836,326
<u>FY25 Budgeted Spending - All Capital Projects</u>										
Drainage NOTE 1			1,280,000	765,804						2,045,804
City Hall Renovation		83,334		166,666						250,000
Playground Equipment with pour & play surfacing		124,333		248,667					127,000	500,000
Vehicle & Equipment Purchases (all Depts)		275,499		1,081,671			125,000			1,482,170
Building & HVAC Maintenance (all Depts)		446,664		45,000			100,500			592,164
FEMA Flood Mitigation on Forest Trail		325,200								325,200
Fire Department Rescue Boat				300,000						300,000
Public Safety and Fire Station II Door Access Controls		62,500		127,500						190,000
Fuel management system & fuel dispensers	20,000									20,000
96 Gallon Carts (transition 4,500 carts over 3 yrs - side loader)	100,000									100,000
Front Beach/Ocean Blvd infrastructure improvements				75,000						75,000
Beach Maint- ADA Boardwalk, emergency vehicle access NOTE 3					765,000					765,000
Beach Renourishment					1,012,500					1,012,500
Bond and Loan Payments	818,226			651,199			83,464			1,552,889
Subtotal FY25 Budgeted Capital Spending	938,226	1,317,530	1,280,000	3,461,507	1,777,500	-	308,964	-	127,000	9,210,727
<u>Add Back FY25 actual spending against the Capital Budget above.</u>										
<u>The 4/30/25 Cash Balance has already been reduced by these payments.</u>	997,859	1,874,796	823,800	1,190,563	871,121	-	76,360	-	280	5,834,778
<u>Upcoming Large Projects Future Years</u>										
Drainage (4 Year Forecast) NOTE 2		3,430,000		718,668						4,148,668
Dredging (FY26 Forecast)								1,500,000		1,500,000
Ongoing Emergency Beach Scraping/Truck In Operation					855,628					855,628
Large Offshore Dredging Project-North End of Island										-
Stormwater Collection System/Drainage Improvement NOTE 2			1,000,000							1,000,000
North & South End Beach Renourishments & Mobilization NOTE 5					16,015,909					16,015,909
Subtotal Upcoming Large Projects	-	3,430,000	1,000,000	718,668	16,871,537	-	-	1,500,000	-	23,520,205
Projected Ending Fund Balance	5,021,044	6,859,937	1,412,800	9,991,998	(7,538,356)	3,498,383	1,606,309	-	88,058	20,940,172
Fire Engines (2 Forecasted in next 4 Years) NOTE 4		1,333,333		2,666,667						4,000,000
Total Projected Ending Fund Balance Remaining	5,021,044	5,526,603	1,412,800	7,325,331	(7,538,356)	3,498,383	1,606,309	-	88,058	16,940,172

Notes: Fund Balances are estimates, does not include all income and expenses for FY25.

NOTE 1 City expects to receive 90% of the Waterway Path project cost via FEMA grant. The expected grant has been awarded, it's a reimbursable grant; revenue recognized when expense is incurred.

NOTE 2 Includes \$2.1 million for projects identified in the City's Comprehensive Drainage Plan in FY25 on Palm Blvd between 37th and 41st and \$4.1M for FY26.

NOTE 3 Funding received in January 2024 \$1.5 million in new State funding includes drainage (\$1M) and ADA Boardwalks (\$.5M)

NOTE 4 FY26-FY28 Budget forecast as debt service expenditures.

NOTE 5 Next major beach nourishment projected for FY27. Funding and Wild Dunes allocation TBD.

NOTE 6 Funding received in December 2024 \$1.250 million in new State funding for Stormwater drainage in Capital Fund.

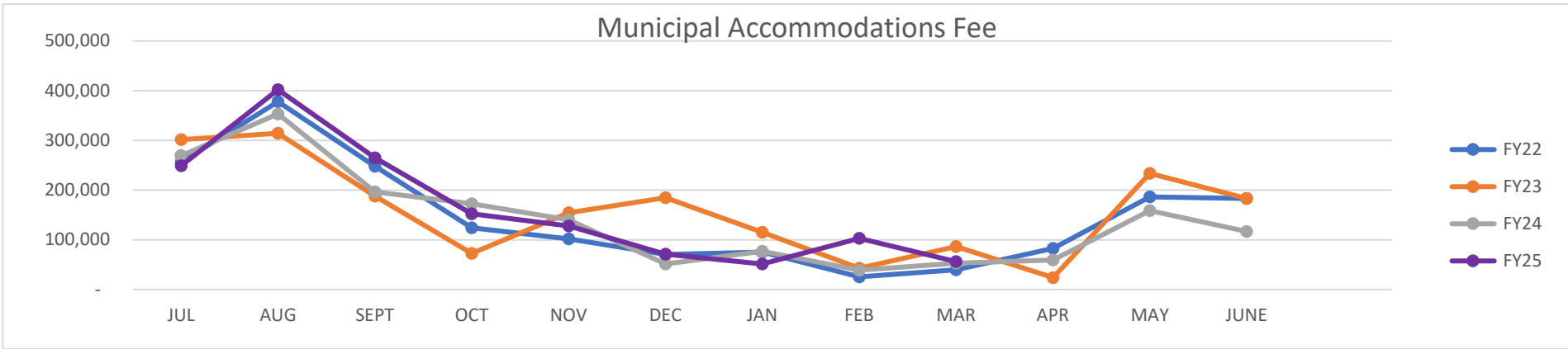
City of Isle of Palms Tourism and Local Options Sales Tax Revenues

Municipal Accommodations Fee (1% of Accommodation Sales)							
	FY19	FY20	FY21	FY22	FY23	FY24	FY25
JUL	199,724	195,287	172,336	256,308	301,674	269,304	248,910
AUG	209,600	213,067	169,596	378,001	314,397	353,373	402,136
SEPT	152,535	152,561	186,938	248,118	187,966	196,701	265,083
OCT	79,534	75,506	129,033	124,372	72,522	172,495	152,171
NOV	63,444	65,882	66,090	102,229	154,713	140,390	127,772
DEC	40,182	34,301	71,683	70,478	185,019	51,584	71,399
JAN	25,836	32,335	34,025	75,503	115,313	76,915	51,474
FEB	13,666	18,596	26,709	25,613	42,912	39,014	102,964
MAR	19,983	9,690	31,080	39,938	86,414	52,979	56,527
APR	53,685	26,422	68,055	82,759	24,152	59,390	
MAY	90,800	7,181	125,288	186,478	233,832	158,991	
JUNE	97,999	55,311	153,337	183,011	183,028	117,085	
Deduct last July	(199,724)	(195,287)	(172,336)	(256,308)	(301,674)	(269,304)	(248,910)
Add next July	195,287	172,336	256,308	301,674	269,304	248,910	
Total Fiscal Year	1,042,551	863,187	1,318,141	1,818,174	1,869,571	1,667,828	1,229,527
	Incr from FY18 -3%	Incr from FY19 -17%	Incr from FY20 53%	Incr from FY21 38%	Incr from FY22 3%	Incr from FY23 -11%	Incr from FY24 9%

Heads in
Beds in

JUN
JUL
AUG
SEPT
OCT
NOV
DEC
JAN
FEB
MAR
APR
MAY

JUN

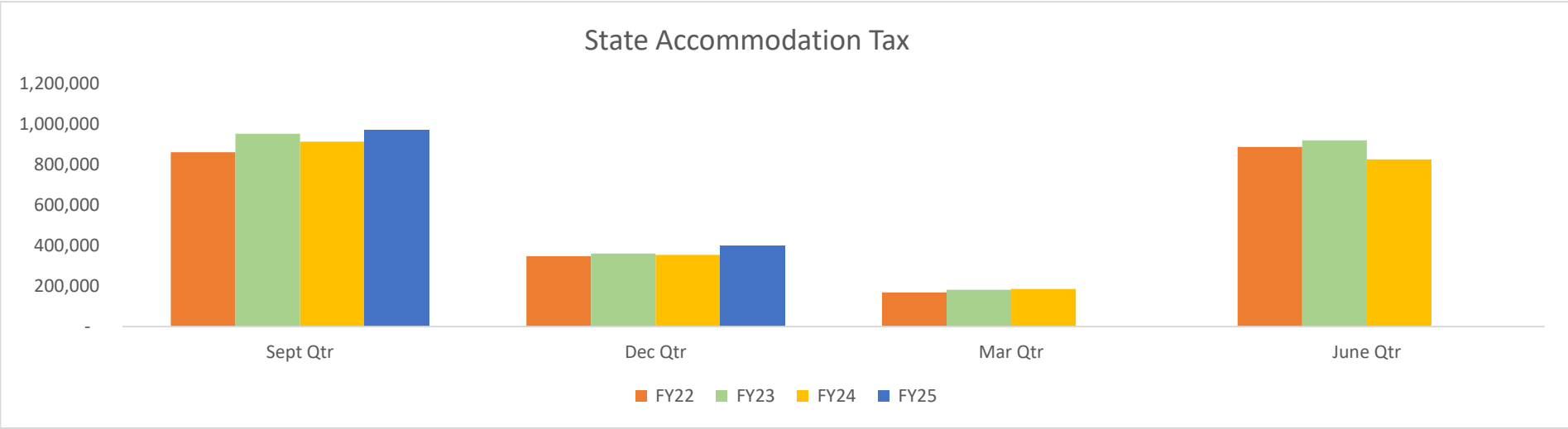


City of Isle of Palms Tourism and Local Options Sales Tax Revenues

State Accommodations Tax (Tourism-Related Only) (Approx 2% of Accommodation Sales)							
	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Sept Qtr	546,269	580,306	553,971	861,205	952,270	913,073	969,092
Dec Qtr	203,067	181,550	252,012	347,299	360,479	353,735	396,649
Mar Qtr	103,097	88,638	132,256	168,824	181,961	185,736	
June Qtr	445,779	242,893	650,839	886,253	919,402	825,405	
Total Fiscal Yr	1,298,212	1,093,387	1,589,078	2,263,580	2,414,112	2,277,948	1,365,741
	8% Incr from FY18	-16% Incr from FY19	45% Incr from FY20	42% Incr from FY21	7% Incr from FY22	-6% Incr from FY23	8% Incr from FY24

Heads in
Beds in

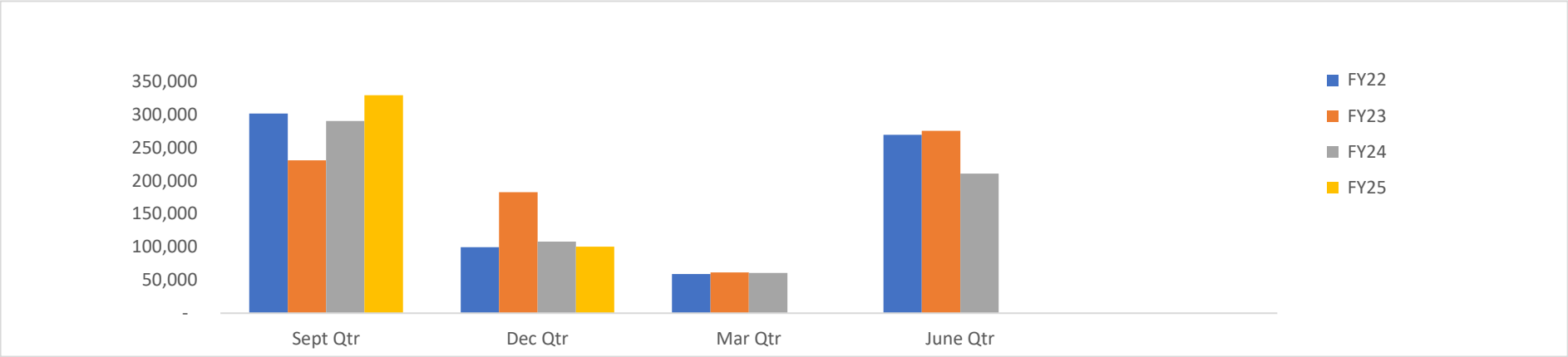
Jun-Aug
Sept-Nov
Dec-Feb
Mar-May



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)

	FY19	FY20	FY21	FY22	FY23	FY24	FY25	
Sept Qtr	381,000	370,500	-	301,714	231,164	290,437	329,414	Dec
Dec Qtr				99,602	182,929	108,064	100,769	Feb
Mar Qtr				59,369	61,688	60,716		May
June Qtr	127,000	-	508,000	269,609	275,853	211,021		Sept
Total Fiscal Yr	508,000	370,500	508,000	730,293	751,634	670,238	430,184	
	16% Incr from FY18	-27% Incr from FY19	37% Incr from FY20	44% Incr from FY21	3% Incr from FY22	-11% Incr from FY23	8% Incr from FY24	



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

Hospitality Tax

(2% of Prepared Food & Beverage Sales)

Food/Bev
Sold in

	FY19	FY20	FY21	FY22	FY23	FY24	FY25
JUL	104,681	88,238	66,947	137,933	142,534	156,544	205,329
AUG	101,031	106,673	59,353	135,765	165,544	192,906	214,952
SEPT	78,014	78,129	49,484	108,077	131,756	153,918	117,363
OCT	69,394	76,033	37,348	88,581	121,169	131,767	140,325
NOV	65,210	66,929	27,609	96,511	104,213	138,970	110,540
DEC	38,440	56,591	46,700	56,990	87,532	67,821	97,545
JAN	31,905	28,058	57,988	48,652	57,107	63,500	54,181
FEB	27,373	27,574	24,135	33,118	51,417	50,025	55,450
MAR	40,741	21,853	39,019	62,430	62,919	66,488	40,599
APR	66,425	12,956	50,777	79,088	117,561	134,944	131,409
MAY	85,134	15,429	85,357	142,227	142,964	143,278	
JUNE	100,621	46,102	114,802	152,842	155,895	155,603	
Deduct last July	(104,681)	(88,238)	(66,947)	(137,933)	(142,534)	(156,544)	(205,329)
Add next July	88,238	66,947	137,933	142,534	156,544	205,329	
Total Fiscal Year	792,527	603,275	730,503	1,146,816	1,354,621	1,504,549	962,365

Incr fr FY18	Incr fr FY19	Incr fr FY20	Incr fr FY21	Incr fr FY22	Incr fr FY23	Incr from FY24
1%	-24%	21%	57%	18%	11%	1%

JUN

JUL

AUG

SEPT

OCT

NOV

DEC

JAN

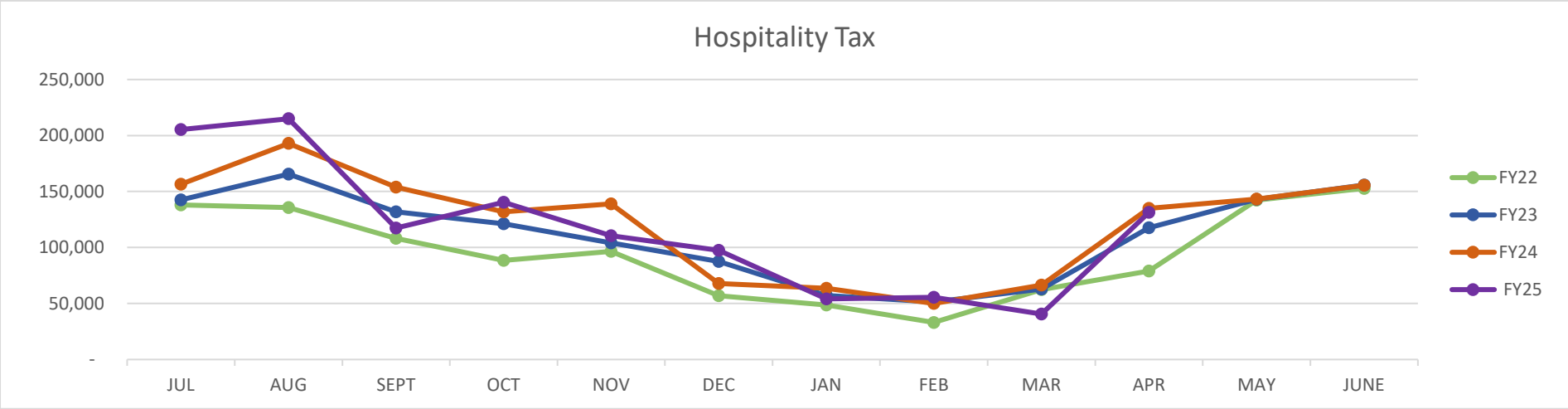
FEB

MAR

APR

MAY

JUN



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

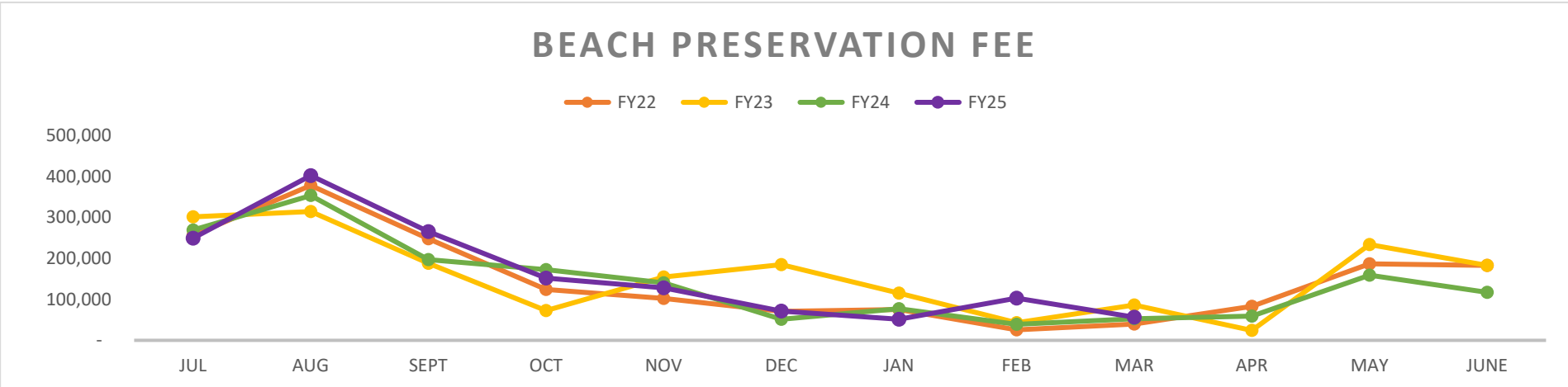
Beach Preservation Fee		(1% of Accommodation Sales)					
	FY19	FY20	FY21	FY22	FY23	FY24	FY25
JUL	199,724	195,287	172,336	256,308	301,674	269,304	248,910
AUG	209,600	213,067	169,596	378,001	314,397	353,373	402,136
SEPT	152,535	152,561	186,938	248,118	187,966	196,701	265,083
OCT	79,534	75,506	129,033	124,372	72,522	172,495	152,171
NOV	63,444	65,882	66,090	102,229	154,713	140,390	127,772
DEC	40,182	34,301	71,683	70,478	185,019	51,584	71,399
JAN	25,836	32,335	34,025	75,503	115,313	76,915	51,474
FEB	13,666	18,596	26,709	25,613	42,912	39,014	102,964
MAR	19,983	9,690	31,080	39,938	86,414	52,979	56,527
APR	53,685	26,422	68,055	82,759	24,152	59,390	-
MAY	90,800	7,181	125,288	186,478	233,832	158,991	-
JUNE	97,999	55,311	153,337	183,011	183,028	117,085	-
Deduct last July	(199,724)	(195,287)	(172,336)	(256,308)	(301,674)	(269,304)	(248,910)
Add next July	195,287	172,336	256,308	301,674	269,304	248,910	-
Total Fiscal Year	1,042,551	863,187	1,318,141	1,818,174	1,869,571	1,667,828	1,229,527

Heads in
Beds in

JUN
JUL
AUG
SEPT
OCT
NOV
DEC
JAN
FEB
MAR
APR
MAY

JUN

Incr from FY18	Incr from FY19	Incr from FY20	Incr from FY21	Incr from FY22	Incr from FY23	Incr from FY24
-3%	-17%	53%	38%	3%	-11%	9%



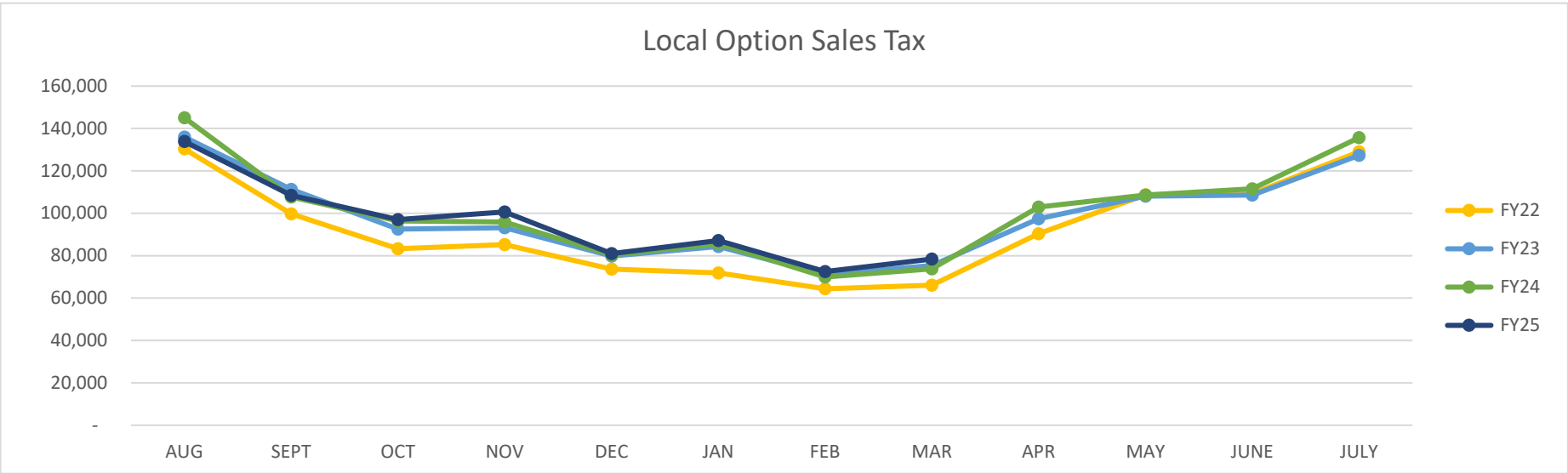
City of Isle of Palms Tourism and Local Options Sales Tax Revenues

Local Option Sales Tax		(a portion of the 1% Charleston County local option sales tax)					
	FY19	FY20	FY21	FY22	FY23	FY24	FY25
AUG	88,713	93,221	87,833	130,373	135,943	145,078	133,876
SEPT	72,557	83,456	83,149	99,719	111,272	107,689	108,408
OCT	63,829	62,752	71,963	83,230	92,568	96,340	97,068
NOV	61,435	65,514	68,054	85,199	93,138	95,825	100,650
DEC	54,748	59,951	67,342	73,716	79,844	80,288	81,040
JAN	57,483	64,996	69,592	71,846	84,290	85,635	87,113
FEB	48,026	53,263	58,840	64,365	71,140	69,936	72,508
MAR	49,240	50,882	60,533	66,029	75,337	73,750	78,399
APR	65,794	43,070	83,678	90,351	97,399	102,911	
MAY	85,394	56,012	100,082	108,756	108,050	108,648	
JUNE	78,238	74,078	102,313	109,271	108,590	111,500	
JULY	92,504	92,789	117,380	128,957	127,335	135,705	
Total Fiscal Year	817,962	799,984	970,759	1,111,813	1,184,906	1,213,304	759,063

When Sales
Occurred

JUL
AUG
SEPT
OCT
NOV
DEC
JAN
FEB
MAR
APR
MAY
JUN

Incr from FY18	Incr from FY19	Incr from FY20	Incr from FY21	Incr from FY22	Incr from FY23	Incr from FY24
6%	-2%	21%	15%	7%	2%	1%



City of Isle of Palms
IOP County Park Emergency Vehicle Access -14th Avenue
4/30/2025

		Date	Invoice Number	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Survey,Planning & Drawings				15,400		357,185	15,400	357,185
Davis & Floyd, Inc.	14th Avenue	6/2/2023	280035		3,950		(3,950)	(3,950)
Davis & Floyd, Inc.	14th Avenue	12/3/2023	281758		3,950		(3,950)	(3,950)
Davis & Floyd, Inc.	14th Avenue Civil Engineer	10/29/2024	284709		7,500		(7,500)	(7,500)
Construction								
Truluck Construction Company		3/20/2025		344,329			344,329	
		3/20/2025	25438		172,270		(172,270)	(172,270)
		3/20/2025	10% Retainage		(17,227)		17,227	17,227
Charleston County Park & Recreation Commission-Reimbursement		3/13/2025	Check 03049786		(28,749)		28,749	28,749
				359,729	141,694	357,185	218,035	215,491
Total Project				359,729	141,694	357,185	218,035	215,491

Note:
Beach Preservation Fund \$200K (The City requested \$250,000 from the FY25 South Carolina State budget but did not receive the funding.)

City of Isle of Palms
Emergency Beach Erosion Control Efforts
4/30/2025 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)
			-	-	-	-	-
			240,000	240,000	-	-	(240,000)
Breach Inlet Sand Bags (120-206 Ocean Blvd.)							
					722,500	667,125	722,500
Robert Collins Company	10/22/2023	Invoice 28035	213,825	213,825		(213,825)	(213,825)
Robert Collins Company	10/10/2023	Invoice 27984	79,800	79,800	-	(79,800)	(79,800)
SCPRT Beach Renourishment Assistance Funding Grant	2/29/2024	2024-001-1		(146,813)		-	146,813
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)
SCPRT Beach Renourishment Assistance Funding Grant	10/16/2024	2024-001		(87,000)		-	87,000
Precision Consulting Solutions	12/2/2024	1047	59,000	59,000		(59,000)	(59,000)
Precision Consulting Solutions	1/1/2025	1051	11,500	11,500		(11,500)	(11,500)
			667,125	433,313	722,500	-	289,188
Breach Inlet Scraping/ Trucking up to 50,000 cy sand							
					1,250,000	1,189,771	1,250,000
Robert Collins Company	11/28/2023	Invoice 28216	293,355	293,355	-	(293,355)	(293,355)
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)
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
Robert Collins Company	3/22/2024	Invoice 28773	10,000	10,000		(10,000)	(10,000)
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
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)
SCPRT Beach Renourishment Assistance Funding Grant	10/16/2024	2024-001		(12,700)			12,700
SCPRT Beach Renourishment Assistance Funding Grant	2/5/2025	2025-001		(23,650)			23,650
							-
			1,189,771	610,636	1,250,000	-	639,364
Wild Dunes Scraping & Sand Bags							
					762,500	768,561	762,500
Robert Collins Company	2/2/2024	Invoice 28492	106,650	106,650	-	(106,650)	(106,650)
Robert Collins Company	2/28/2024	Invoice 28643	127,350	127,350	-	(127,350)	(127,350)
Robert Collins Company	7/31/2024	Invoice 28182	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)

City of Isle of Palms
Emergency Beach Erosion Control Efforts
4/30/2025 Project 2587

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Precision Consulting Solutions	11/8/2024	Invoice 1044	88,500	88,500		(88,500)	(88,500)
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)
CSE Engineering & Construction Admin							
					207,783	207,783	207,783
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)
Total Project			207,783	174,657	207,783	33,125	33,125
			2,833,240	1,987,167	2,942,783	33,125	955,616

- 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.

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 of Isle of Palms
Island Wide Beach Monitoring- Minor Project
4/30/2025

Project 2618

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
					106,000		106,000
Planning/ Liaison/Communication			13,560			13,560	
Coastal Science & Engineering							
Coastal Science & Engineering	9/30/2024	2618.09.24		1,000		(1,000)	(1,000)
Coastal Science & Engineering	10/31/2024	2618.10.24		1,000		(1,000)	(1,000)
Coastal Science & Engineering	11/30/2024	2618.11.24		1,000		(1,000)	(1,000)
Coastal Science & Engineering	12/31/2024	2618.12.24		1,000		(1,000)	(1,000)
Coastal Science & Engineering	1/31/2025	2618.01.25		3,000		(3,000)	(3,000)
Coastal Science & Engineering	2/28/2025	2618.02.25		6,000		(6,000)	(6,000)
Coastal Science & Engineering	3/31/2025	2618.03.25	-	560	-	(560.00)	(560.00)
			13,560	13,560	-	-	(13,560)
Semi Annual Beach Condition Survey			32,760			32,760	
Coastal Science & Engineering	9/30/2024	2618.09.24		11,466		(11,466)	(11,466)
Coastal Science & Engineering	10/31/2024	2618.10.24		7,750	-	(7,750)	(7,750)
Coastal Science & Engineering	2/28/2025	2618.02.25		13,544		(13,544)	(13,544)
							-
			32,760	32,760	-	-	(32,760)
Semi Annual Aerial Photography			12,400			12,400	-
Coastal Science & Engineering	11/30/2024	2618.11.24		6,500		(6,500)	(6,500)
Coastal Science & Engineering	2/28/2025	2618.02.25		4,960		(4,960)	(4,960)
Coastal Science & Engineering	3/31/2025	2618.03.25		940		(940)	(940)
			12,400	12,400	-	-	(12,400)
Semi Annual Report			24,760			24,760	
Coastal Science & Engineering	10/31/2024	2618.10.24		4,050		(4,050)	(4,050)
Coastal Science & Engineering	11/30/2024	2618.11.24		10,650	-	(10,650)	(10,650)
Coastal Science & Engineering	12/31/2024	2618.12.24		2,475		(2,475)	(2,475)
Coastal Science & Engineering	1/31/2025	2618.01.25		4,500		(4,500)	(4,500)

City of Isle of Palms
Island Wide Beach Monitoring- Minor Project
4/30/2025

Project 2618		
Coastal Science & Engineering	2/28/2025	2618.02.25
Coastal Science & Engineering	3/31/2025	2618.03.25
Direct Expenses including equipment		
Coastal Science & Engineering	9/30/2024	2618.09.24
Coastal Science & Engineering	10/31/2024	2618.10.24
Coastal Science & Engineering	12/31/2024	2618.12.24
Coastal Science & Engineering	1/31/2025	2618.01.25
Coastal Science & Engineering	2/28/2025	2618.02.25
Coastal Science & Engineering	3/31/2025	2618.03.25

Total Project

Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
	1,238		(1,238)	(1,238)
	1,847		(1,847)	(1,847)
24,760	24,760	-	-	(24,760)
15,310			15,310	
	6,066	-	(6,066)	(6,066)
	3,909		(3,909)	(3,909)
	110	-	(110)	(110)
	375		(375)	(375)
	1,287		(1,287)	(1,287)
	3,563	-	(3,563)	(3,563)
15,310	15,310	-	-	(15,310)
98,790	98,790	106,000	-	7,210

City of Isle of Palms
USACE
4/30/2025
SCOPE C Project 2689 C

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
					425,000		425,000
Project Planning related USACE Coordination						21,620	
Coastal Science & Engineering	12/31/2023	Invoice 2589-12.23	21,620	3,590		(3,590)	(3,590)
Coastal Science & Engineering	1/31/2024	Invoice 2589.01.24		1,330		(1,330)	(1,330)
Coastal Science & Engineering	3/31/2024	Invoice 2589.03.24		1,500		(1,500)	(1,500)
Coastal Science & Engineering	5/31/2024	Invoice 2589.05.24		2,600		(2,600)	(2,600)
Coastal Science & Engineering	6/30/2024	Invoice 2589.06.24		1,200		(1,200)	(1,200)
Coastal Science & Engineering	7/31/2024	Invoice 2589.07.24		665		(665)	(665)
Coastal Science & Engineering	9/30/2024	Invoice 2589.09.24	-	700	-	(700.00)	(700.00)
Coastal Science & Engineering	12/31/2024	Invoice 2589.12.24		500		(500.00)	(500.00)
Coastal Science & Engineering	2/28/2025	Invoice 2589.02.25		665		(665.00)	(665.00)
Coastal Science & Engineering	3/31/2025	Invoice 2589.03.25		2,000		(2,000.00)	(2,000.00)
			21,620	14,750	-	6,870	(14,750)
Field Data related USACE Coordination						6,400	
Coastal Science & Engineering	12/31/2023	Invoice 2589-12.23	6,400	1,000		(1,000)	(1,000)
Coastal Science & Engineering	3/31/2024	Invoice 2589.03.24		1,055	-	(1,055)	(1,055)
Coastal Science & Engineering	6/30/2024	Invoice 2589.06.24		710		(710)	(710)
Coastal Science & Engineering	7/31/2024	Invoice 2589.07.24		608		(608)	(608)
			6,400	3,373	-	(3,373)	(3,373)
Engineering related USACE Coordination						9,500	-
Coastal Science & Engineering	12/31/2023	Invoice 2589-12.23	9,500	1,425	-	(1,425)	(1,425)
Coastal Science & Engineering	1/31/2024	Invoice 2589.01.24		1,425		(1,425)	(1,425)
Coastal Science & Engineering	2/29/2024	Invoice 2589.02.24		3,740		(3,740)	(3,740)
Coastal Science & Engineering	3/31/2024	Invoice 2589.03.24		2,890		(2,890)	(2,890)
			9,500	9,480	-	20	(9,480)
Bid Coordination related USACE Coordination						3,800	
Coastal Science & Engineering	4/30/2024	Invoice 2589.04.24	3,800	950	-	(950)	(950)
Coastal Science & Engineering	5/31/2024	Invoice 2589.05.24		950		(950)	(950)
Coastal Science & Engineering	6/30/2024	Invoice 2589.06.24		1,200		(1,200)	(1,200)

City of Isle of Palms
USACE
4/30/2025
SCOPE C Project 2689 C

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Coastal Science & Engineering	12/31/2024	Invoice 2589.12.24		500		(500)	(500)
Coastal Science & Engineering	3/31/2025	Invoice 2589.03.25		200		(200)	(200)
			3,800	3,800	-	700	(3,100)
Construction related USACE Coordination						34,720	
Coastal Science & Engineering	2/29/2024	Invoice 2589.02.24	34,720	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	8/31/2024	Invoice 2589.08.24		600		(600)	(600)
Coastal Science & Engineering	11/30/2024	Invoice 2589.11.24		1,000		(1,000)	(1,000)
Coastal Science & Engineering	12/31/2024	Invoice 2589.12.24		1,000	-	(1,000)	(1,000)
Coastal Science & Engineering	3/31/2025	Invoice 2589.03.25		3,472		(3,472)	(3,472)
			34,720	8,072	-	26,648	(8,072)
Direct Expenses related USACE Coordination						17,350	-
			17,350	-		-	-
						-	-
Coastal Science & Engineering	12/31/2023	Invoice 2589-12.23				-	-
Coastal Science & Engineering	4/30/2024	Invoice 2589-04.24		50		(50)	(50)
Coastal Science & Engineering	5/31/2024	Invoice 2589.05.24		310		(310)	(310)
Coastal Science & Engineering	6/30/2024	Invoice 2589.06.24		156		(156)	(156)
Coastal Science & Engineering	9/30/2024	Invoice 2589.09.24		35		(35)	(35)
Coastal Science & Engineering	12/31/2024	Invoice 2589.12.24		100		(100)	(100)
Coastal Science & Engineering	2/28/2025	Invoice 2589.02.25		33		(33)	(33)
Coastal Science & Engineering	3/31/2025	Invoice 2589.03.25		850		(850)	(850)
			17,350	1,534	-	15,816	(1,534)
Total Project			93,390	41,009	425,000	46,681	384,691
<u>Collins Construction</u>							

City of Isle of Palms
Major Offshore Dredging
4/30/2025
SCOPE D Project 2623

		Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
				478,620		478,620
Project Planning related Renourishment		27,960			27,960	
Coastal Science & Engineering	2623.11.24		1,250		(1,250)	(1,250)
Coastal Science & Engineering	2623.12.24		1,678		(1,678)	(1,678)
Coastal Science & Engineering	2623.01.25		500		(500)	(500)
Coastal Science & Engineering	2623.03.25		2,000		(2,000)	(2,000)
		27,960	5,428	-	22,532	(5,428)
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)
		60,560	10,225	-	50,335	(10,225)
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)
		39,680	8,210	-	31,470	(8,210)
Permitting & Enviromental 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)
		91,800	21,565	-	70,235	(21,565)
Direct Expenses related Renourishment		38,620			38,620	50

City of Isle of Palms
 Major Offshore Dredging
 4/30/2025
 SCOPE D Project 2623

Coastal Science & Engineering	2623.12.24
Coastal Science & Engineering	2623.01.25
Coastal Science & Engineering	2623.03.25

Allowance for Cultural Resources Survey related Renourishment

Allowance for Offshore Borings related Renourishment

Coastal Science & Engineering	2623.02.25
-------------------------------	------------

Total Project
 58-4120-5065

Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
	318	-	(318)	(318)
	430		(430)	(430)
	1,610			
		-	-	-
38,620	2,358	-	37,873	(748)
20,000			20,000	
		-	-	-
		-	-	-
20,000	-	-	20,000	-
200,000	-		200,000	-
	107,500		(107,500)	(107,500)
			-	-
200,000	107,500	-	92,500	(107,500)
478,620	155,286	478,620	324,945	324,945

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Council Approval of Scope A&B in FY25 Budget					365,000		365,000
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)
			-	-	-	-	-
			10,520	10,430		90	(10,430)
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)
							-
			12,680	12,675	-	5	(12,675)
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)
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)

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
			4,855	4,765	-	91	(4,765)
Stage 2 - 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)
			-	-	-	-	-
			12,000	11,690	-	310	(11,690)
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)
			-	-	-	-	-
			38,600	31,100	-	7,500	(31,100)
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)
			25,720	22,378	-	3,342	(22,378)
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)
Coastal Science & Engineering	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)

City of Isle of Palms
Shoal Management Project
4/30/2025
SCOPE A , SCOPE B and SCOPE D Project 2589

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
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)
			92,576	59,469	-	33,107	(59,469)
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)
			8,320	2,000	-	6,320	(2,000)
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)
			10,520	8,942	-	1,578	(8,942)
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)
			8,640	3,456	-	5,184	(3,456)
Construction Observation related to shoal management Scope D			49,800			49,800	
			49,800	-	-	49,800	-
Final Surveys related to shoal management Scope D			21,240			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)
			25,730	720	-	25,010	(720)
Allowances			57,430			57,430	
			-	-	-	-	-
			57,430	-	-	57,430	-
			420,110	209,104	501,680	211,007	292,576
Total Project							

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

City of Isle of Palms
Marina Dredging
4/30/2025

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council FY24	Remaining on Contract	Remaining on Budget
ATM - Design & Permitting					104,500	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)
ATM-Regulatory Permit Application Developmen	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 Coordinatior	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)
ATM-Bid Package Development	7/13/2023		18,000			-	-
ATM-Bidding Support	7/13/2023		12,500			-	-
ATM-Construction Adminstration	7/13/2023		15,000			-	-
	1/6/2025	3300		255		(255)	(255)
	2/24/2025	3486		36		(36)	(36)
					104,500	67,834	67,834
					104,500	67,834	67,834
Total Project					104,500	67,834	67,834

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
Palm Blvd Between 38th and 41st Avenue Drainage
Project 27670.0012
4/30/2025

	Date	Invoice Number	Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Thomas & Hutton - Design & Permitting			122,400		250,000	122,400	250,000
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)
			122,400	103,500	250,000	18,900	146,500
Total Project			122,400	103,500	250,000	18,900	146,500

Note:
 Funded by 50% of DHEC Stormwater Grant received in FY24 \$500K and \$1.25M State Grant received in FY25.
 \$1.850M Budgeted in FY26

City of Isle of Palms
Waterway Boulevard Multi-Use Path Elevation Project
Project 27670.0010 PO-19-1436
4/30/2025

			Contract Projections	Actuals	Approved by Council	Remaining on Contract	Remaining on Budget
Date	Invoice Number						
Thomas & Hutton - Design & Engineering			243,200		1,500,000	243,200.00	1,500,000
Thomas & Hutton	1/21/2024	Invoice 0251310		20,462		(20,462.40)	(20,462)
Thomas & Hutton	2/9/2024	Invoice 0252881		22,372		(22,372.10)	(22,372)
Thomas & Hutton	3/12/2024	Invoice 255056		3,575		(3,575.00)	(3,575)
Thomas & Hutton	4/15/2024	Invoice 256638		27,138		(27,137.92)	(27,138)
Thomas & Hutton	5/8/2024	Invoice 257498		10,092		(10,092.18)	(10,092)
Thomas & Hutton	6/10/2024	Invoice 259489		1,135		(1,135.00)	(1,135)
Thomas & Hutton	6/10/2024	Invoice 260502		7,105		(7,104.50)	(7,105)
Thomas & Hutton	8/20/2024	Invoice 262246		2,613		(2,612.50)	(2,613)
Thomas & Hutton	9/17/2024	Invoice 264384		22,300		(22,300.00)	(22,300)
Thomas & Hutton	11/7/2024	Invoice 267191		33,545		(33,545.26)	(33,545)
Thomas & Hutton	12/17/2024	Invoice 269292		9,419		(9,419.00)	(9,419)
Thomas & Hutton	12/31/2024	Invoice 270524		6,935		(6,935.00)	(6,935)
Thomas & Hutton	2/10/2025	Invoice 272067		12,715		(12,715.00)	(12,715)
Thomas & Hutton	3/6/2025	Invoice 273252		12,840		(12,840.00)	(12,840)
			243,200	192,246	1,500,000	50,954	1,307,754
Total Project			243,200	192,246	1,500,000	50,954	1,307,754

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

City of Isle of Palms
FY26 Budget with Forecasts for FY27 - FY30
DRAFT 4

Page #s

SUMMARY SCHEDULES		
Summary of Key Budget Initiatives		2
Summary of FY26 Budget		3-6
Summary of Personnel Costs and FTEs		7
Budget Summary - All Funds		8-9
Historical & Forecasted Results Bar Chart and Other Reference Sheets		10-14
BY FUND		
	Fund #	
General Fund	10	15-23
Capital Projects Fund	20	24-25
Municipal Accommodations Tax Fund	30	26-27
Hospitality Tax Fund	35	28-29
State Acommodations Tax Fund	50	30-31
Beach Preservation Fee Fund	58	32
Disaster Recovery Reserve Fund	60	33
Fire Dept 1% Fund	40	33
Victims Assistance Fund	64	34-25
Recreation Building Fund	68	34
Marina Fund	90	35-36
CAPITAL PROJECTS FY26 BY FUNDING SOURCE		
		37-44
CAPITAL PROJECTS 10-YR PLAN		45-52
DEBT ANALYSIS		53
MILLAGE ANALYSIS		54

City of Isle of Palms

FY26 BUDGET DRAFT 4

SUMMARY OF KEY BUDGET INITIATIVES

BUDGET INITIATIVES INCLUDED		HOW IS IT FUNDED?
1	\$100,000 remaining portion of FEMA Flood Mitigation project on Forest Trail	Fully funded by grant funds.
2	\$50,000 City Hall adding office space in upstairs conference room	Capital Project Fund - general government
3	\$195,000 for Police Department SUVs and Pickup Truck	Capital Project, Municipal Accommodations Tax and Hospitality Funds
4	\$300,000 Fire Department Rescue Boat (based on grant approval)	1/3 Municipal Accommodations, 1/3 Hospitality and 1/3 State Accommodations Tax Funds
5	\$320,000 for Public Works rear loader	1/3 Capital Fund, 1/3 Hospitality and 1/3 State Accommodations Tax Funds
6	\$68,000 Public Works Department Flatbed Dump Truck	Hospitality Tax Fund
7	\$131,000 Public Works Department Dominion Energy Electric underground lines	Municipal Accommodations Tax
8	\$100,000 to add 96 Gallon new carts for residents for transitioning to side loaders	General Fund Garbage Carts and Procurements
9	\$4,148,668 for total drainage projects identified by the Comprehensive Drainage Plan including: General drainage contingency \$100,000 Palm Blvd. between 38th and 41st drainage project \$1,850,000 Repeat drainage/ditch maintenance \$198,668 Waterway Bld multi-use path elevation \$2,000,000	\$3,230,000 funded by FEMA Hazard Mitigation grant \$980K, FEMA Stormwater grant \$1M and State Budget Allocation grant \$1.250M . Remaining \$918K funded by City for total drainage projects. Funded by Capital Fund, Municipal Accommodations Tax and State Accommodations Tax Fund.
10	\$190,000 Recreation Department reconstruct 2 Tennis Courts	Funded by Recreation Building Fund \$60,000, Municipal Fund \$65,000, and State Accommodations Fund \$65,000.
11	\$95,000 New benches for Front Beach & repair sidewalks on Ocean Blvd between 10th and 14th	State Accommodations Tax
12	\$285,000 Dunes walkovers and Mobi mats	Beach Preservation Fee Fund
13	\$300,000 Beach Maintenance carryover of Design & permitting related to next large scale off-shore project	Beach Preservation Fee Fund
14	\$20,000 Carryover of USACE Breach Inlet Project	Beach Preservation Fee Fund
15	\$150,000 Groin permitting	Beach Preservation Fee Fund
16	\$100,000 Ongoing semi-annual monitoring of shoreline	Beach Preservation Fee Fund
17	\$150,000 resurface City's portion of Marina's parking lot	Marina and Municipal Accommodations Tax
18	\$150,000 for public green space around public dock at Isle of Palms Marina.	Marina and Tourism Funds
19	\$1,500,000 for Marina Dredging	Funded by State Budget Allocation of \$1.5M
20	\$65,000 New Beach Resiliency Officer-hire new full time employee tasked with overseeing resilience efforts including beach management. Recommendation from Beach Preservation Ad Hoc Committee and Community Enrichment Task Force.	General Fund
21	\$2,666,059 transferred into the General Fund from the Tourism Funds	Incls transfers in from Tourism funds for BSOs and Marina Parking Attendant (\$60k), 7 Police Officers (\$776.9k), Victims Advocate (\$3k), Police summer OT (\$20k), 8 Firefighters and 50% of Fire Inspector (\$889.5k), 3 Paramedics (\$339.4k), 50% of Public Wks fuel (\$45k) & temps (\$124k), Front Beach restroom attendant (\$30.4k) and Public Relations/Media Coordinator (\$42.1k from CVB 30% Funds) 2 CDL Drivers (\$176.2K) , 1 Code Enforcement Officer (\$80k) and STR Coordinator (\$79.2k)
22	\$2,069,887 transferred from the General Fund in the Capital Projects Fund	For current and future capital projects

NOTE:

City Council Approval of FY26 Budget

The City Council is currently approving the budget for Fiscal Year 2026 (FY26). This means that the detailed financial plan for FY26, including all expected revenues and expenditures, has been thoroughly reviewed and shoould be ratified by the council.

Future Budget Projections

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

City of Isle of Palms
Summary of FY26 Budget

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

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

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

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

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

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

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

CHANGES TO REVENUES:

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

City of Isle of Palms
Summary of FY26 Budget

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

CHANGES TO EXPENDITURES - (Increase)/Decrease:

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

CHANGES TO TRANSFERS:

Changes in transfers from General Fund to Capital Fund	(129,970)	129,970							0
TOTAL CHANGES TO EXPENDITURES AND TRANSFERS - (Increase)/Decrease:	0	(1,971,863)	481,001	195,327	794,334	0	0	(50,000)	(551,201)

DRAFT #2 ENDING FUND BAL	6,128,933	13,849,655	5,395,596	1,774,142	5,103,438	11,300,738	3,711,277	3,112,725	50,376,503
--------------------------	-----------	------------	-----------	-----------	-----------	------------	-----------	-----------	------------

RECONCILE FY26 BUDGET DRAFT #2 TO DRAFT #3:

City of Isle of Palms
Summary of FY26 Budget

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

CHANGES TO REVENUES:

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

CHANGES TO EXPENDITURES - (Increase)/Decrease:

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

City of Isle of Palms
Summary of FY26 Budget

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

CHANGES TO TRANSFERS:

Changes in transfers from General Fund to Capital Fund									
	(795,650)	795,650							0
TOTAL CHANGES TO EXPENDITURES AND TRANSFERS - (Increase)/Decrease:	(795,650)	795,650	(127,000)	(140,000)	(126,000)	152,250	4,000	908,800	672,050
NET CHANGE TO DRAFT # 3	83,483	795,650	(127,000)	(140,000)	(126,000)	152,250	4,000	1,187,405	1,829,788

DRAFT #3 ENDING FUND BAL6,212,41614,645,3055,268,5961,634,1424,977,43811,452,9883,715,2774,300,130 #52,206,291

RECONCILE FY26 BUDGET DRAFT #3 TO DRAFT #4:

INCREASED (DECREASED) FY26 REVENUE FORECAST

CHANGES TO REVENUES:

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

CHANGES TO EXPENDITURES - (Increase)/Decrease:

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

CHANGES TO TRANSFERS:

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

	A	B	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND															
2	GL Number	Description	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/2024 (6 MOS)	Jan-Dec 2024 (12 MOS)	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
3																	
4	SUMMARY OF PERSONNEL COSTS AND FTES																
5																	
6																	
7	TOTAL GENERAL FUND REVENUES		12,877,957	14,963,737	15,730,001	15,874,685	14,827,349	3,932,502	16,062,705	15,933,438	1,106,089	16,489,811	1,662,463	16,577,952	16,771,945	16,956,169	17,155,394
8	TOTAL CITY WIDE REVENUES		23,263,835	26,614,533	27,362,570	29,460,367	28,580,380	10,601,421	30,500,368	31,205,709	2,625,329	32,696,632	4,116,252	29,651,526	29,026,757	27,895,738	28,284,310
9	TOTAL GENERAL FUND EXPENDITURES		11,126,105	12,019,226	14,088,704	14,655,449	16,039,474	7,608,981	15,072,405	15,946,319	(93,155)	17,085,984	1,046,509	17,359,450	17,841,203	17,959,097	18,606,319
10	TOTAL CITY WIDE EXPENDITURES		19,383,751	19,413,722	20,789,803	23,845,375	26,568,730	12,149,176	21,965,929	27,300,081	731,351	30,141,722	3,572,992	47,622,357	26,170,845	24,726,168	25,729,868
11																	
12	SALARIES & WAGES		4,787,160	5,071,643	5,950,690	6,038,309	6,650,692	3,103,606	6,330,071	6,410,785	(239,907)	7,128,310	477,617	7,484,725	7,858,961	8,251,909	8,664,505
13	OVERTIME		515,719	532,521	580,586	655,064	643,398	418,338	755,029	781,333	137,935	692,143	48,745	711,392	731,178	751,517	772,424
14	PARTTIME		295,032	269,893	345,514	382,431	365,264	207,935	373,240	379,651	14,387	418,906	53,642	407,004	407,719	408,452	409,203
15	SUBTOTAL SALARIES & WAGES		5,597,911	5,874,057	6,876,790	7,075,804	7,659,354	3,729,879	7,458,339	7,571,768	(87,586)	8,239,358	580,004	8,603,120	8,997,858	9,411,878	9,846,132
16	% INCREASE FROM PRIOR YEAR		3%	5%	17%	3%	8%	-51%	100%	7%		9%		4%	5%	5%	5%
17	% OF TOTAL GENERAL FUND REVENUES		43%	39%	44%	45%	52%	95%	46%	48%		50%		52%	54%	56%	57%
18	% OF CITY WIDE REVENUES		24%	22%	25%	24%	27%	35%	24%	24%		25%		29%	31%	34%	35%
19	% OF TOTAL GENERAL FUND EXPENDITURES		50%	49%	49%	48%	48%	49%	49%	47%		48%		50%	50%	52%	53%
20	% OF CITY WIDE EXPENDITURES		29%	30%	33%	30%	29%	31%	34%	28%		27%		18%	34%	38%	38%
21																	
22	FICA		422,251	440,611	514,688	528,794	585,941	279,915	558,890	578,782	(7,159)	630,234	44,294	658,139	688,336	720,009	753,229
23	RETIREMENT		869,570	962,648	1,213,428	1,308,252	1,486,153	671,639	1,347,018	1,454,588	(31,565)	1,590,482	104,330	1,672,958	1,752,723	1,836,384	1,924,134
24	GROUP HEALTH		794,816	792,064	822,330	1,034,188	1,263,985	565,057	1,127,957	1,202,840	(61,144)	1,311,370	47,385	1,383,495	1,438,835	1,496,389	1,556,244
25	WORKERS COMP		182,544	242,595	286,292	318,001	342,342	266,925	357,993	344,447	2,106	362,455	20,114	371,517	380,805	390,325	400,083
26	UNEMPLOYMENT		1,994	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	SUBTOTAL FRINGES		2,271,175	2,437,918	2,836,738	3,189,234	3,678,420	1,783,536	3,391,857	3,580,657	(97,763)	3,894,542	216,122	4,086,109	4,260,699	4,443,107	4,633,690
28	% INCREASE FROM PRIOR YEAR		2%	7%	16%	12%	15%	-52%	90%	12%		9%		5%	4%	4%	4%
29	% OF SALARIES & WAGES		41%	42%	41%	45%	48%	48%	45%	47%		47%		47%	47%	47%	47%
30	% OF TOTAL GENERAL FUND REVENUES		18%	16%	18%	20%	25%	45%	21%	22%		24%		25%	25%	26%	27%
31	% OF CITY WIDE REVENUES		10%	9%	10%	11%	13%	17%	11%	11%		12%		14%	15%	16%	16%
32	% OF TOTAL GENERAL FUND EXPENDITURES		20%	20%	20%	22%	23%	23%	23%	22%		23%		24%	24%	25%	25%
33	% OF CITY WIDE EXPENDITURES		12%	13%	14%	13%	14%	15%	15%	13%		13%		9%	16%	18%	18%
34																	
35	TOTAL PERSONNEL COSTS		7,869,086	8,311,975	9,713,528	10,265,038	11,337,774	5,513,415	10,850,196	11,152,425	(185,349)	12,133,901	796,127	12,689,230	13,258,557	13,854,985	14,479,822
36	% INCREASE FROM PRIOR YEAR		3%	6%	17%	6%	10%	-51%	97%	34%		9%		5%	4%	4%	5%
37	% OF TOTAL GENERAL FUND REVENUES		61%	56%	62%	65%	76%	140%	68%	70%		74%		77%	79%	82%	84%
38	% OF CITY WIDE REVENUES		34%	31%	35%	35%	40%	52%	36%	36%		37%		43%	46%	50%	51%
39	% OF TOTAL GENERAL FUND EXPENDITURES		71%	69%	69%	70%	71%	72%	72%	70%		71%		73%	74%	77%	78%
40	% OF CITY WIDE EXPENDITURES		41%	43%	47%	43%	43%	45%	49%	41%		40%		27%	51%	56%	56%
41																	
42	# OF FULL-TIME EMPLOYEES		91	92	92	98	99	99	99	99	-	103	-	103	103	103	103
43	SALARY & WAGES FTE*		58,273	60,915	70,992	68,300	73,678	35,575	71,567	72,648		75,927		79,574	83,399	87,412	91,621
44	FRINGE FTE*		22,936	24,618	29,946	31,502	36,001	17,443	33,150	35,051		36,657		38,452	40,111	41,844	43,656
45	TOTAL (FULLY LOADED) FTE*		81,210	85,532	100,938	99,802	109,679	53,019	104,716	107,699		112,584		118,026	123,510	129,256	135,276
46																	
47	* Does not include wages or fringes for Mayor & Council or Part-time Employees with regular schedules less than 30 hours per week.																

	A	B	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 4	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS															
2	Fund Number	Description	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 (12 MOS)	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
5	10 GENERAL FUND	REVENUES	12,877,957	14,963,737	15,730,001	15,874,685	14,827,349	3,932,502	16,062,705	15,933,438	1,106,089	16,489,811	1,662,463	16,577,952	16,771,945	16,956,169	17,155,394
6		EXPENDITURES	11,126,105	12,019,226	14,088,704	14,655,449	16,039,474	7,608,981	15,072,405	15,946,319	(93,155)	17,085,984	1,046,509	17,359,450	17,841,203	17,959,097	18,606,319
7		NET INCOME/(LOSS)	1,751,852	2,944,511	1,641,296	1,219,236	(1,212,126)	(3,676,480)	990,301	(12,881)	1,199,244	(596,172)	615,953	(781,498)	(1,069,258)	(1,002,929)	(1,450,924)
8		TRANSFERS IN	873,002	1,031,462	1,242,166	1,488,628	2,451,740	884,171	2,355,106	2,451,740	-	2,666,059	214,319	1,902,387	1,968,166	2,521,891	2,874,961
9		TRANSFERS OUT	(2,380,577)	(3,624,164)	(2,574,397)	(2,448,944)	(1,239,614)	-	(2,448,944)	(1,239,614)	-	(2,069,887)	(830,273)	(1,120,889)	(898,908)	(1,518,962)	(1,424,037)
10		NET	244,276	351,809	309,066	258,921	0	(2,792,309)	896,463	1,199,245	1,199,244	(0)	(1)	0	(0)	0	(0)
11																	
12	20 CAPITAL PROJECTS FUND	REVENUES	3,627,879	1,593,848	471,648	866,858	2,660,213	778,499	1,245,113	2,439,112	(221,101)	3,780,290	1,120,076	2,740,289	1,740,289	240,289	240,289
13		EXPENDITURES	3,216,432	2,418,562	1,555,244	2,288,258	2,619,030	877,957	2,167,342	3,978,550	1,359,520	4,508,586	1,889,556	2,753,071	2,071,071	1,275,321	1,471,571
14		NET INCOME/(LOSS)	411,447	(824,715)	(1,083,596)	(1,421,400)	41,183	(99,458)	(922,229)	(1,539,438)	(1,580,621)	(728,296)	(769,479)	(12,782)	(330,782)	(1,035,032)	(1,231,282)
15		TRANSFERS IN	2,380,577	3,444,164	2,471,375	2,116,341	1,239,614	-	2,116,341	1,239,614	-	2,069,887	830,273	1,120,889	898,908	1,518,962	1,424,037
16		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	(3,000,000)	-	-	-
17		NET	2,792,024	2,619,449	1,387,779	694,941	1,280,797	(99,458)	1,194,112	(299,824)	(1,580,621)	1,341,591	60,794	(1,891,893)	568,126	483,930	192,755
18																	
19	30 MUNICIPAL ACCOM TAX FUND	REVENUES	1,828,527	2,554,894	2,755,351	2,623,641	2,455,590	1,383,678	2,790,651	2,612,792	157,202	2,563,556	107,966	2,502,199	2,549,546	2,597,841	2,647,101
20		EXPENDITURES	1,235,292	1,233,953	970,372	1,017,142	1,303,127	393,190	741,344	1,081,925	(221,202)	1,203,938	(99,189)	1,767,089	1,500,121	1,266,692	1,345,235
21		NET INCOME/(LOSS)	593,235	1,320,941	1,784,979	1,606,499	1,152,463	990,488	2,049,306	1,530,867	378,404	1,359,617	207,155	735,110	1,049,425	1,331,148	1,301,866
22		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23		TRANSFERS OUT	(281,700)	(432,954)	(583,050)	(829,433)	(1,114,195)	(856,195)	(1,685,628)	(989,195)	125,000	(1,104,821)	9,374	(3,498,375)	(858,602)	(1,067,966)	(1,201,463)
24		NET	311,535	887,987	1,201,929	777,066	38,268	134,293	363,678	541,672	503,404	254,796	216,528	(2,763,265)	190,823	263,182	100,403
25																	
26	35 HOSPITALITY TAX FUND	REVENUES	732,447	1,582,875	1,411,167	1,592,028	1,395,952	724,562	1,586,443	1,554,754	158,802	1,465,623	69,671	1,486,199	1,514,858	1,544,091	1,573,908
27		EXPENDITURES	752,096	965,312	953,445	966,620	976,737	638,868	987,506	1,137,108	160,370	1,166,415	189,678	959,553	814,153	643,602	702,853
28		NET INCOME/(LOSS)	(19,649)	617,563	457,722	625,407	419,215	85,694	598,937	417,647	(1,568)	299,208	(120,007)	526,646	700,705	900,489	871,055
29		TRANSFERS IN				258,921		-	258,921	-	-	-	-	-	-	-	-
30		TRANSFERS OUT	(218,549)	(244,456)	(266,214)	(277,728)	(528,642)	-	(277,728)	(528,642)	-	(600,321)	(71,679)	(932,231)	(367,397)	(455,572)	(510,240)
31		NET	(238,198)	373,107	191,508	606,600	(109,428)	85,694	580,130	(110,996)	(1,568)	(301,113)	(191,686)	(405,585)	333,308	444,917	360,815
32																	
33	40 FIRE DEPT 1% FUND	REVENUES	156,556	163,466	208,839	228,635	219,368	283,872	284,259	284,155	64,787	284,071	64,703	283,578	283,578	283,578	283,578
34		EXPENDITURES	155,904	169,695	197,584	224,217	219,370	270,802	284,936	277,397	58,027	283,193	63,823	283,193	283,193	283,193	283,193
35		NET INCOME/(LOSS)	652	(6,229)	11,256	4,418	(2)	13,070	(676)	6,758	6,760	878	880	385	385	385	385
36		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38		NET	652	(6,229)	11,256	4,418	(2)	13,070	(676)	6,758	6,760	878	880	385	385	385	385
39																	
40	50 STATE ACCOM TAX FUND	REVENUES	2,325,879	3,315,847	3,659,215	3,610,788	3,731,744	1,544,295	3,681,257	3,693,376	(38,368)	3,570,774	(160,970)	3,572,862	3,642,313	3,713,152	3,785,408
41		EXPENDITURES	1,582,850	1,597,564	1,775,501	1,738,691	2,639,142	709,469	1,489,660	1,801,813	(837,329)	2,516,833	(122,309)	2,794,963	2,376,317	2,057,815	2,066,450
42		NET INCOME/(LOSS)	743,030	1,718,283	1,883,714	1,872,097	1,092,603	834,826	2,191,598	1,891,563	798,961	1,053,941	(38,662)	777,900	1,265,995	1,655,337	1,718,958
43		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44		TRANSFERS OUT	(625,523)	(603,497)	(642,811)	(1,133,147)	(1,450,294)	(27,976)	(1,143,430)	(1,400,294)	50,000	(1,460,781)	(10,487)	(4,246,788)	(1,067,219)	(1,323,352)	(1,488,108)
45		NET	117,507	1,114,786	1,240,903	738,950	(357,691)	806,850	1,048,168	491,269	848,961	(406,840)	(49,149)	(3,468,888)	198,776	331,985	230,850
46																	
47	55, 57 & 58 BEACH RESTOR/MAINT/ PRESERVE FUND	REVENUES	1,325,033	1,836,468	2,263,194	3,010,612	2,535,095	1,285,314	3,030,156	3,537,686	1,002,591	1,968,232	(566,863)	1,766,156	1,800,579	1,835,691	1,871,505
48		EXPENDITURES	23,215	98,655	411,298	2,254,858	1,802,500	1,208,693	509,727	2,224,407	421,907	930,000	(872,500)	20,380,909	410,000	365,000	385,000
49		NET INCOME/(LOSS)	1,301,818	1,737,814	1,851,896	755,754	732,595	76,621	2,520,428	1,313,279	580,684	1,038,232	305,637	(18,614,753)	1,390,579	1,470,691	1,486,505

	A	B	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	DRAFT 4	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS															
2	Fund Number	Description	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	YTD As Of 12/31/24 (6 MOS)	Jan-Dec 2024 (12 MOS)	FORECAST FY25	INCREASE/ (DECR) FROM FY25 BUDGET	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
50		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	9,000,000	-	-	-
51		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52		NET	1,301,818	1,737,814	1,851,896	755,754	732,595	76,621	2,520,428	1,313,279	580,684	1,038,232	305,637	(9,614,753)	1,390,579	1,470,691	1,486,505
53																	
54	60 DISASTER	REVENUES	16,750	49,327	119,841	167,266	149,308	84,192	166,581	127,219	(22,089)	105,053	(44,255)	105,053	105,053	105,053	105,053
55	RECOVERY FUND	EXPENDITURES	-	-	111,854	1,564	13,000	38,682	39,287	41,682	28,682	13,000	-	13,000	13,000	13,000	13,000
56		NET INCOME/(LOSS)	16,750	49,327	7,987	165,702	136,308	45,510	127,294	85,537	(50,771)	92,053	(44,255)	92,053	92,053	92,053	92,053
57		TRANSFERS IN	-	180,000	103,022	73,683	-	-	73,683	-	-	-	-	-	-	-	-
58		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59		NET	16,750	229,327	111,009	239,385	136,308	45,510	200,977	85,537	(50,771)	92,053	(44,255)	92,053	92,053	92,053	92,053
60																	
66																	
67	64 VICTIMS	REVENUES	10,942	11,739	14,867	15,063	13,856	6,885	16,375	15,419	1,563	14,000	144	14,000	14,000	14,000	14,000
68	FUND	EXPENDITURES	1,424	14,769	8,296	10,886	6,700	9,611	10,073	10,911	4,211	6,600	(100)	6,600	6,600	6,600	6,600
69		NET INCOME/(LOSS)	9,518	(3,030)	6,571	4,177	7,156	(2,726)	6,303	4,508	(2,648)	7,400	244	7,400	7,400	7,400	7,400
70		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71		TRANSFERS OUT	-	(3,475)	(3,510)	(4,750)	(3,000)	-	(4,750)	(3,000)	-	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)
72		NET	9,518	(6,505)	3,060	(574)	4,156	(2,726)	1,552	1,508	(2,648)	4,400	244	4,400	4,400	4,400	4,400
73																	
80	68 REC	REVENUES	7,106	17,604	22,517	23,088	21,744	14,064	20,347	23,988	2,244	20,499	(1,245)	17,500	17,500	17,500	17,500
81	BUILDING	EXPENDITURES	4,015	11,871	11,343	12,551	144,000	4,164	12,167	53,000	(91,000)	76,600	(67,400)	16,600	16,600	16,600	16,600
82	FUND	NET INCOME/(LOSS)	3,091	5,733	11,174	10,537	(122,256)	9,901	8,179	(29,012)	93,244	(56,101)	66,155	900	900	900	900
83		TRANSFERS IN	3,000	3,000	3,000	3,000	3,000	-	3,000	3,000	-	3,000	-	3,000	3,000	3,000	3,000
84		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85		NET	6,091	8,733	14,174	13,537	(119,256)	9,901	11,179	(26,012)	93,244	(53,101)	66,155	3,900	3,900	3,900	3,900
86																	
87	90 MARINA	REVENUES	354,758	524,728	705,929	1,447,703	570,162	563,557	1,616,481	983,770	413,608	2,434,724	1,864,562	585,738	587,096	588,375	590,574
88	FUND	EXPENDITURES	1,286,417	884,115	706,161	675,140	805,649	388,758	651,483	746,968	(58,681)	2,350,572	1,544,923	1,287,930	838,587	839,247	833,047
89		NET INCOME/(LOSS)	(931,659)	(359,387)	(232)	772,563	(235,488)	174,799	964,998	236,802	472,289	84,152	319,640	(702,192)	(251,491)	(250,872)	(242,473)
90		TRANSFERS IN	249,770	249,920	250,419	753,430	641,391	-	753,430	466,391	(175,000)	499,864	(141,527)	775,007	325,052	324,999	324,850
91		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92		NET	(681,889)	(109,467)	250,187	1,525,993	405,903	174,799	1,718,428	703,193	297,289	584,016	178,113	72,815	73,561	74,127	82,377
93																	
94	TOTAL	REVENUES	23,263,835	26,614,533	27,362,570	29,460,367	28,580,381	10,601,421	30,500,368	31,205,709	2,625,329	32,696,632	4,116,252	29,651,526	29,026,757	27,895,738	28,284,310
95	ALL FUNDS	EXPENDITURES	19,383,751	19,413,722	20,789,803	23,845,375	26,568,730	12,149,176	21,965,929	27,300,081	731,351	30,141,722	3,572,992	47,622,357	26,170,845	24,726,168	25,729,868
96		NET INCOME/(LOSS)	3,880,084	7,200,811	6,572,767	5,614,992	2,011,651	(1,547,755)	8,534,439	3,905,628	1,893,978	2,554,911	543,260	(17,970,830)	2,855,913	3,169,570	2,554,442
97		TRANSFERS IN	3,506,349	4,908,546	4,069,982	4,694,002	4,335,745	884,171	5,560,480	4,160,745	(175,000)	5,238,810	903,065	12,801,283	3,195,126	4,368,852	4,626,848
98		TRANSFERS OUT	(3,506,349)	(4,908,546)	(4,069,982)	(4,694,002)	(4,335,745)	(884,171)	(5,560,480)	(4,160,745)	175,000	(5,238,810)	(903,065)	(12,801,283)	(3,195,126)	(4,368,852)	(4,626,848)
99		NET	3,880,084	7,200,811	6,572,767	5,614,992	2,011,651	(1,547,755)	8,534,439	3,905,628	1,893,978	2,554,911	543,260	(17,970,830)	2,855,913	3,169,570	2,554,442
100																	
101	TOTAL UNRESTRICTED FUND BALANCES		15,651,824	18,852,410	20,660,263	21,853,510	23,270,615	-	-	22,838,468	-	24,272,111	-	22,472,271	23,132,450	23,708,433	23,993,241
102	TOTAL TOURISM FUND BALANCES		4,268,561	6,644,441	9,278,781	11,401,397	10,972,546	-	-	12,323,343	-	11,870,186	-	5,232,448	5,955,356	6,995,440	7,687,508
103	TOTAL BEACH FUND BALANCES		4,756,013	6,493,827	8,345,723	9,101,477	9,834,072	-	-	10,414,756	-	11,452,988	-	1,838,235	3,228,814	4,699,505	6,186,010
104	TOTAL OTHER FUND BALANCES		155,252	151,251	179,741	197,122	82,020	-	-	179,376	-	131,552	-	140,237	148,922	157,606	166,291
105	SUBTOTAL GOVERNMENTAL FUNDS		24,831,650	32,141,928	38,464,508	42,553,506	44,159,253	-	-	45,755,942	-	47,726,836	-	29,683,191	32,465,542	35,560,985	38,033,050
106																	
107	TOTAL MARINA NET POSITION		5,957,485	5,848,019	6,098,205	7,624,199	8,030,102	-	-	8,327,391	-	8,911,407	-	8,984,223	9,057,784	9,131,911	9,214,288
108	TOTAL MARINA NET POSITION LESS FIXED ASSETS (TOT NET POSITION INCLS FIXED ASSETS THAT ARE NOT PART OF THE OTHER FUND BALANCES)									3,954,253	-	4,300,129	-	3,975,805	4,096,226	4,211,213	4,328,450
109																	
110	TOTAL FUND BALANCES & NET POSITION		30,789,135	37,989,947	44,562,713	50,177,705	52,189,355	-	-	54,083,333	-	56,638,244	-	38,667,413	41,523,326	44,692,896	47,247,338

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

City of Isle of Palms
Tourism Funds FY26 Budget

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

Isle of Palms FY 2026 Budget Summary
By Department Spend, Source Fund and ATAX Contribution
Draft for Discussion - As of 5/8/2025

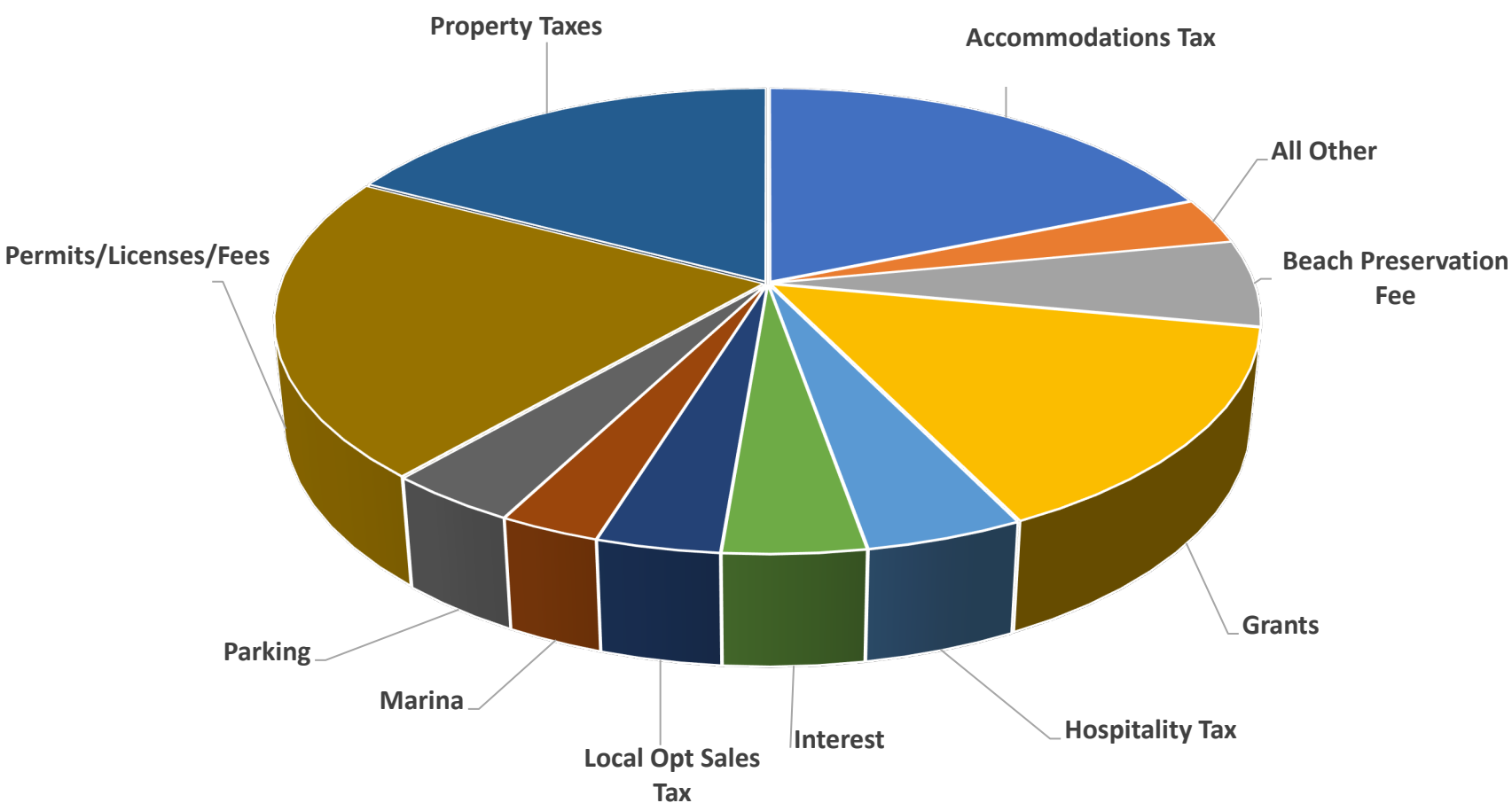
DRAFT 4

CITY OF ISLE OF PALMS DEPARTMENTAL SPEND FY26										% of TOTAL EXPENSE	% Funded By Muni & State ATAX	
DEPARTMENT/CATEGORY	GENERAL FUND	MUNI ATAX	STATE ATAX	HTAX	CAPITAL PROJECTS	BEACH MGMT	ALL OTHER	MARINA ENTERPRISE	TOTAL ALL SPEND			
REVENUE	\$16,489,811	\$2,563,556	\$3,570,774	\$1,465,623	\$3,780,290	\$1,968,232	\$423,623	\$2,434,724	\$32,696,632			
EXPENSE BY DEPARTMENT												
Mayor & Council	\$142,878								\$142,878	0.5%	0.0%	
General Government	\$2,998,607	\$205,613	\$133,400	\$168,102	\$281,000		\$13,000		\$3,799,722	12.6%	8.9%	
Charleston Visitor Bureau			\$1,056,082						\$1,056,082	3.5%	100.0%	
Police/BSO	\$4,048,737	\$173,000	\$73,500	\$133,846	\$156,500		\$6,600		\$4,592,184	15.2%	5.4%	
Fire	\$5,506,871	\$223,957	\$217,914	\$188,100	\$178,160		\$283,193		\$6,598,196	21.9%	6.7%	
Public Works	\$1,974,171	\$398,668	\$634,167	\$586,867	\$3,573,707				\$7,167,580	23.8%	14.4%	
Building and Planning	\$581,208				\$125,000				\$706,208	2.3%	0.0%	
Recreation	\$1,337,789	\$73,000	\$101,500	\$89,500	\$133,519		\$76,600		\$1,811,908	6.0%	9.6%	
Judicial	\$495,722								\$495,722	1.6%	0.0%	
Front Beach Mgmt. & Facilities	\$0	\$129,700	\$300,271	\$0					\$429,971	1.4%	100.0%	
Beach Restoration						\$930,000			\$930,000	3.1%	0.0%	
Marina					\$60,700			\$2,350,572	\$2,411,272	8.0%	0.0%	
	\$ 17,085,984	\$ 1,203,938	\$2,516,833	\$1,166,415	\$4,508,586	\$930,000	\$379,393	\$2,350,572	\$30,141,722	100.0%	12.3%	Muni & State Ataxes
NET INCOME/(EXPENSE)	(\$596,172)	\$1,359,617	\$1,053,941	\$299,208	(\$728,296)	\$1,038,232	\$44,229	\$84,152	\$2,554,911		9.2%	Excl. CVB
FUND BALANCE RECONCILIATION												
Beginning Fund Balance (Forecast)	\$6,011,087	\$5,003,810	\$5,384,278	\$1,935,255	\$13,335,714	\$10,414,756	\$3,671,049	\$8,327,391	\$54,083,340			
Transfer In	\$2,666,059	\$0	\$0	\$0	\$2,069,887	\$0	\$3,000	\$499,864	\$5,238,810			
Transfer Out	(\$2,069,887)	(\$1,104,821)	(\$1,460,781)	(\$600,321)	\$0	\$0	(\$3,000)	\$0	(\$5,238,810)	Add Xfer %	8.5%	% of total City expense covered by Muni
Net Income/Expense	(\$596,172)	\$1,359,617	\$1,053,941	\$299,208	(\$728,296)	\$1,038,232	\$44,229	\$84,152	\$2,554,911		8.8%	and State Ataxes Excl. CVB 30% Promotion
Ending Fund Balance	\$6,011,087	\$5,258,606	\$4,977,438	\$1,634,141	\$14,677,305	\$11,452,988	\$3,715,278	\$8,911,407	\$56,638,250			
Ending Fund Balance Excluding Marina									\$47,726,843			
Marina Ending Cash Balance									\$4,300,129			
Illustrative Fund Balance Per Council Presentation									\$52,026,972			
										All - In ATAX Funding %	20.9%	

Note:
Total expenses on council summary will not tie to overall fund summary total expenses tab by (\$238,140) due to adjustments for Marina's fund depreciation \$330,860, capital items (\$300,000)and debt service principal payments (\$269,000).
The comparable amount for the Marina Enterprise Fund is not Fund Balance, but total Marina net position.

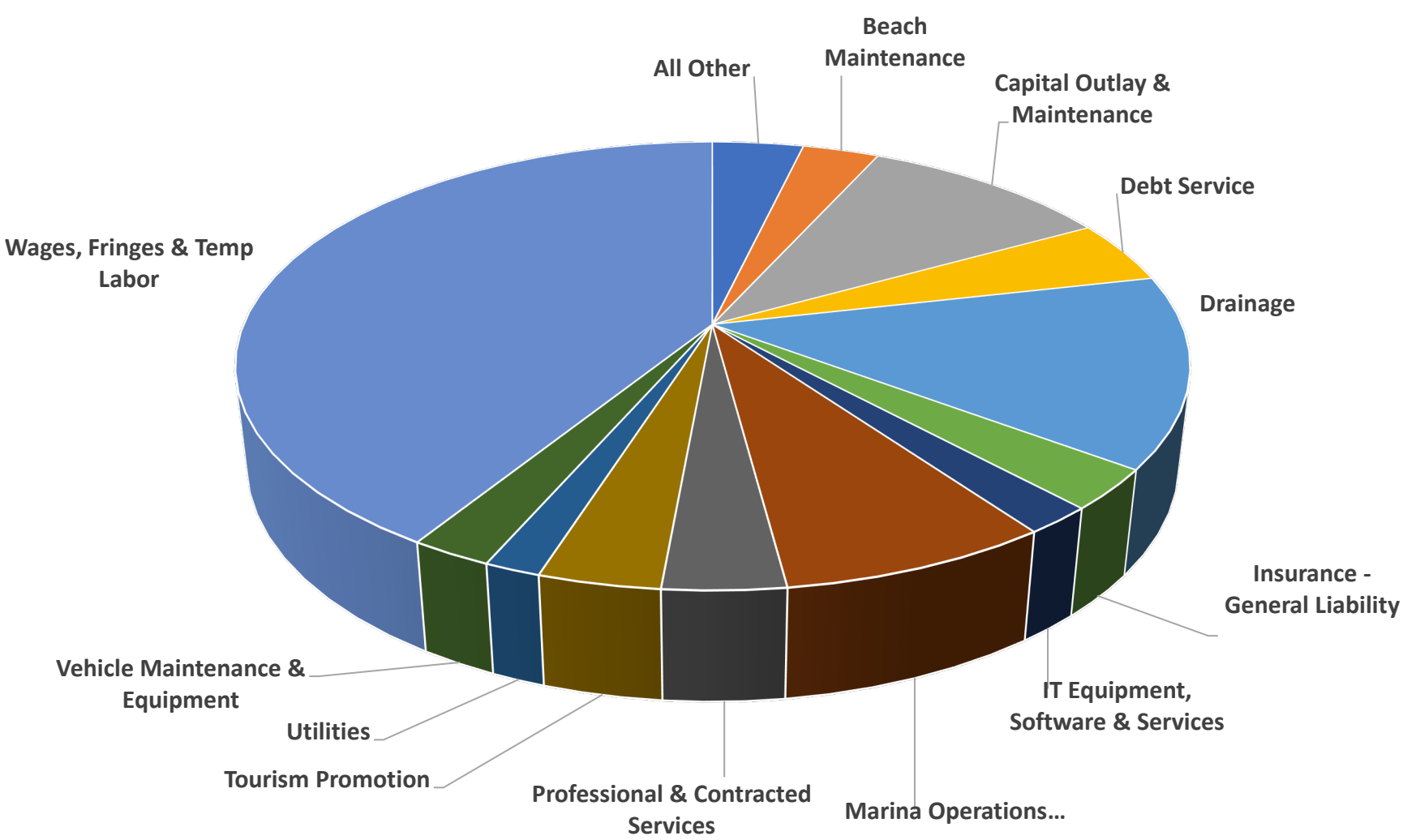
CITY OF ISLE OF PALMS FY26 BUDGET - ALL FUNDS COMBINED

Where the Money Comes From



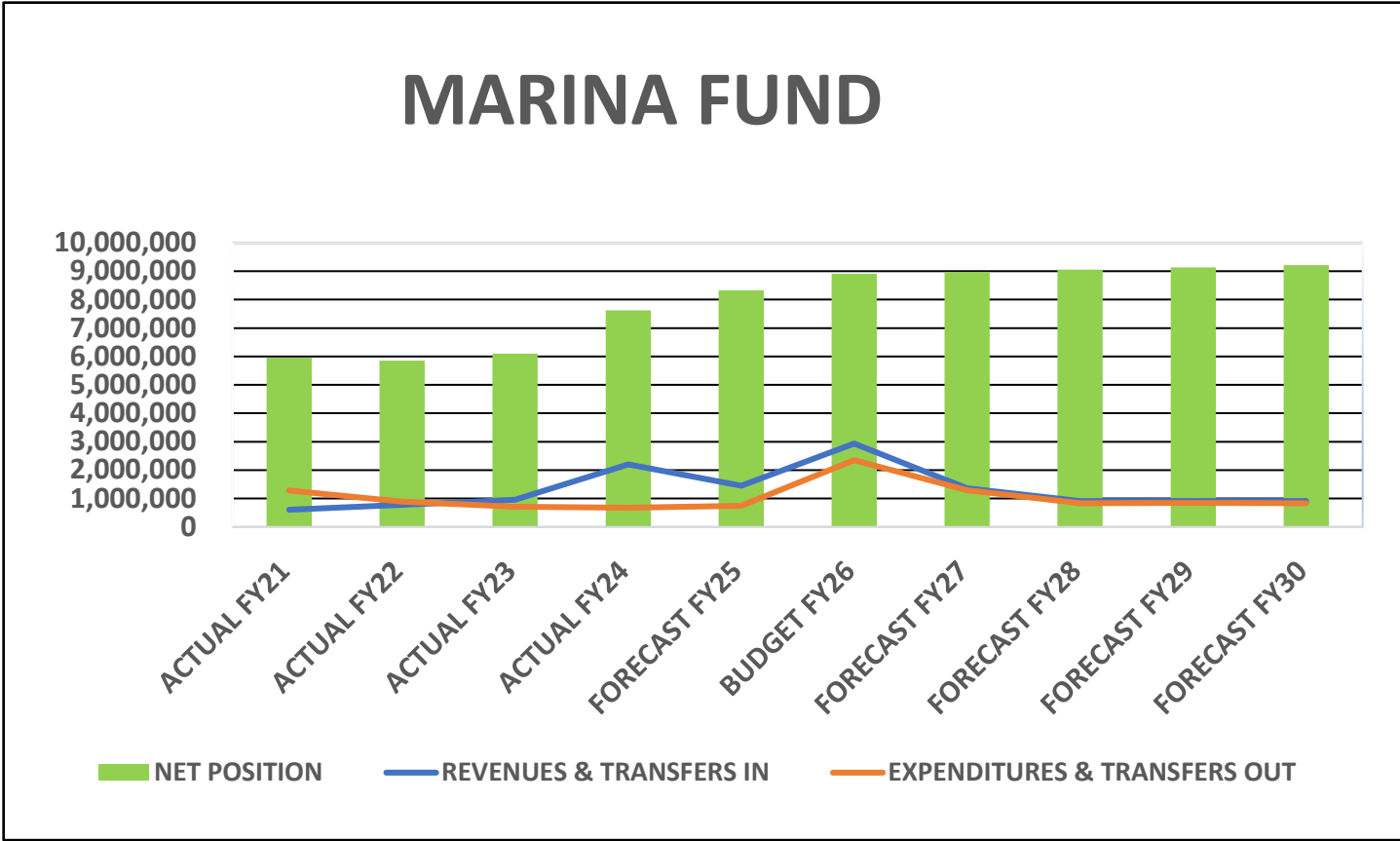
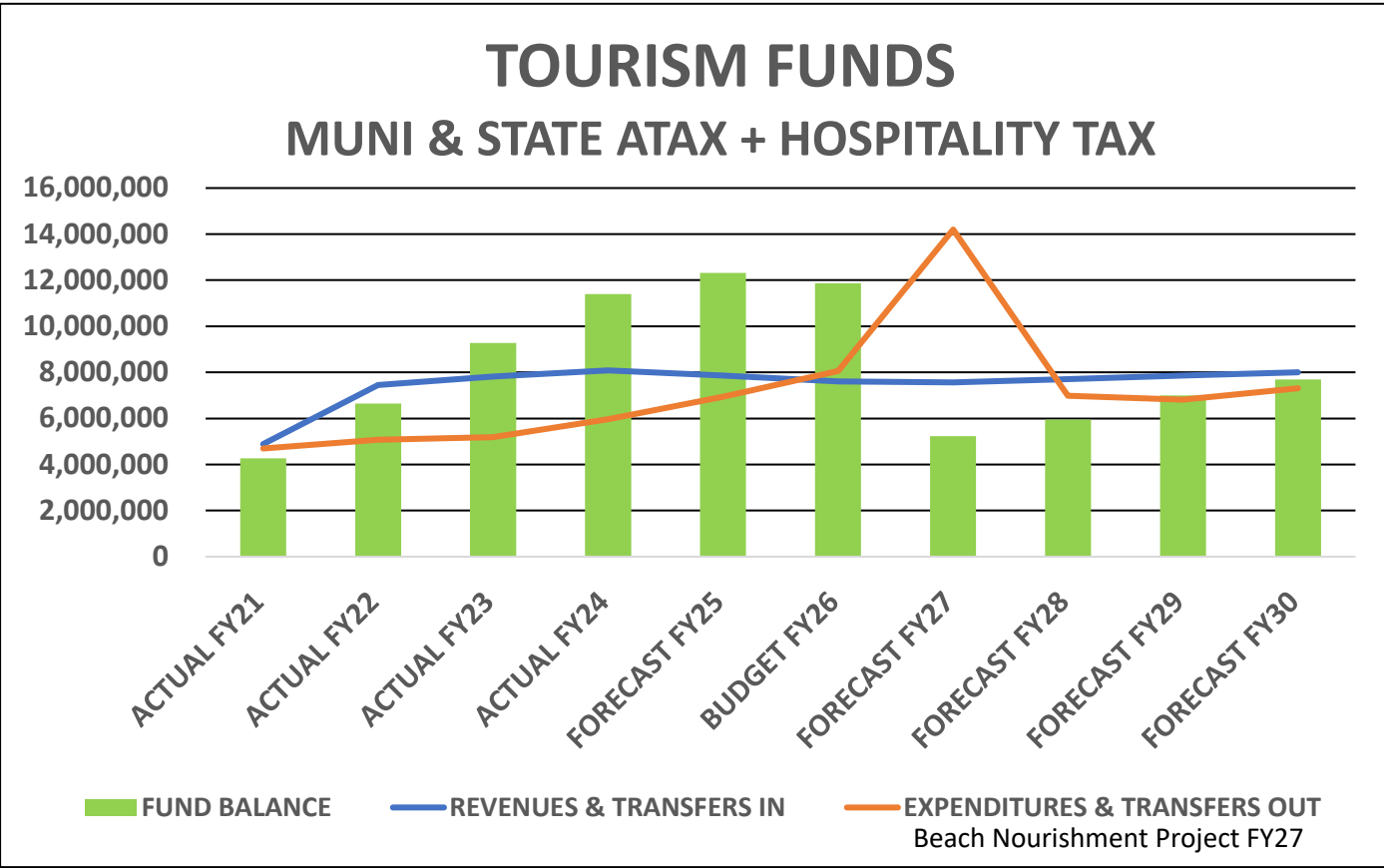
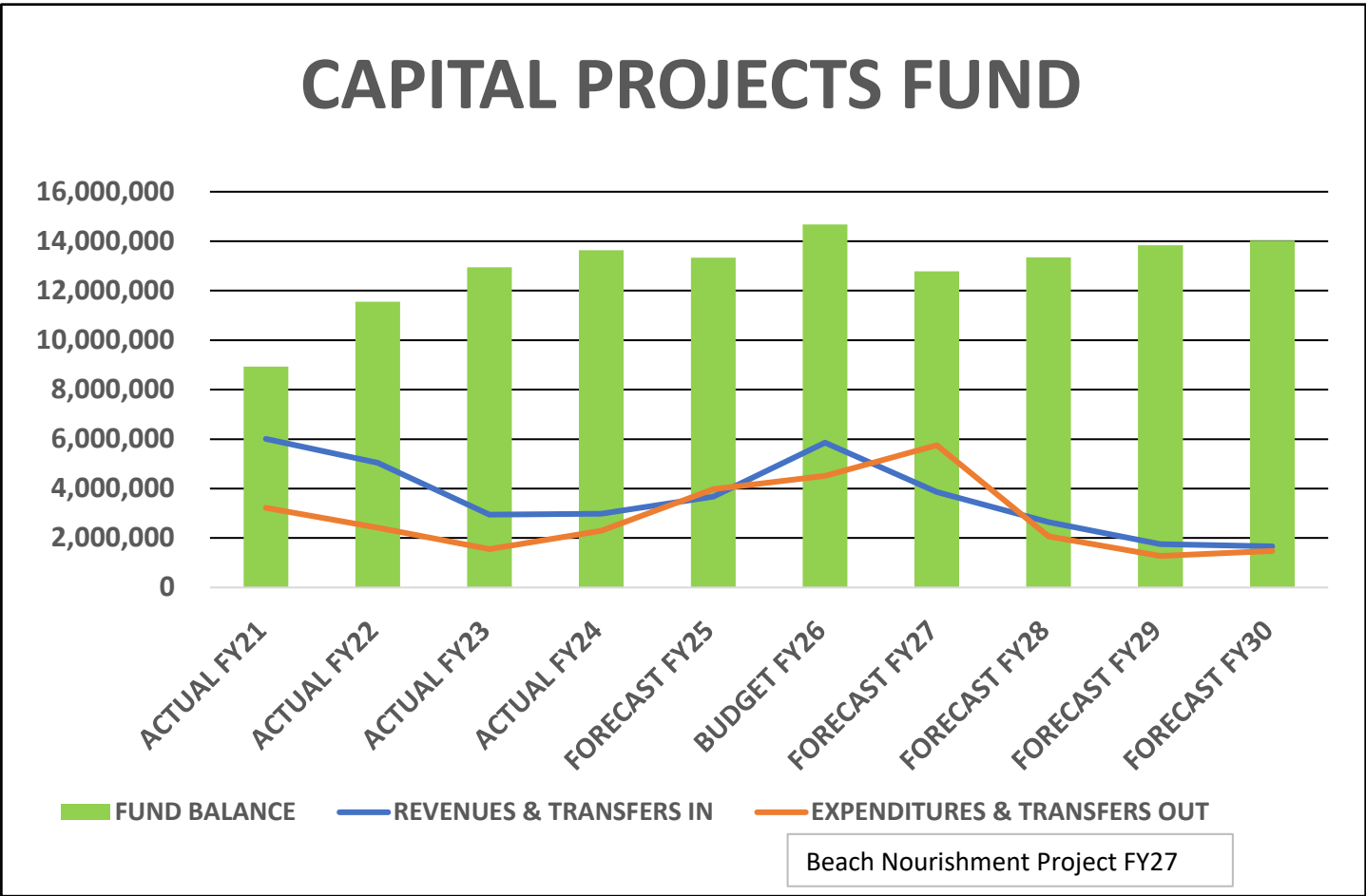
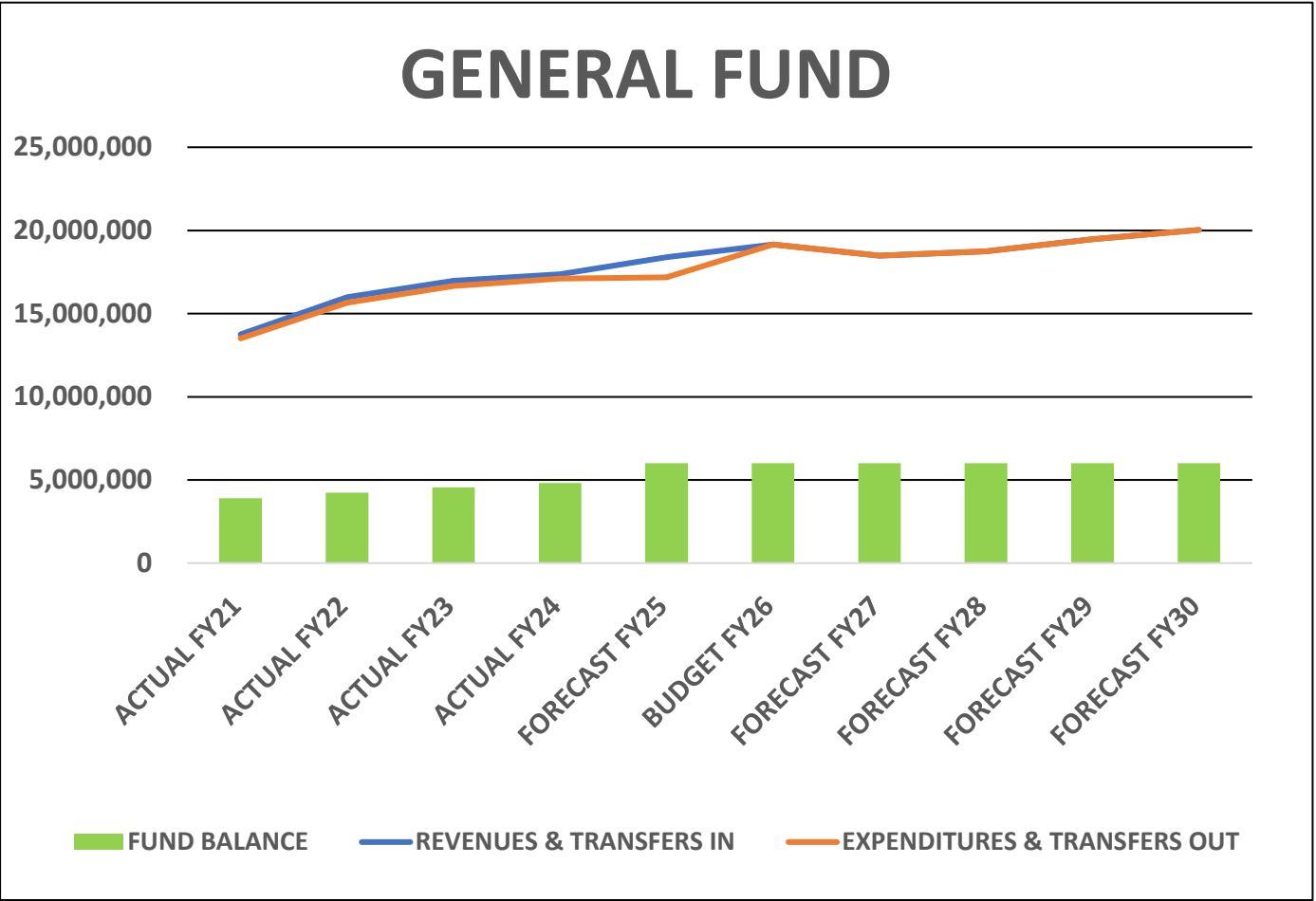
FY 2026 Revenue (Sources) Summary - All Funds		
Accommodations Tax	6,134,329	19%
All Other	1,047,801	3%
Beach Preservation Fee	1,968,232	6%
Grants	4,830,000	15%
Hospitality Tax	1,465,623	4%
Interest	1,324,339	4%
Local Opt Sales Tax	1,150,075	4%
Marina	934,724	3%
Parking	1,224,218	4%
Permits/Licenses/Fees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

Where the Money Goes

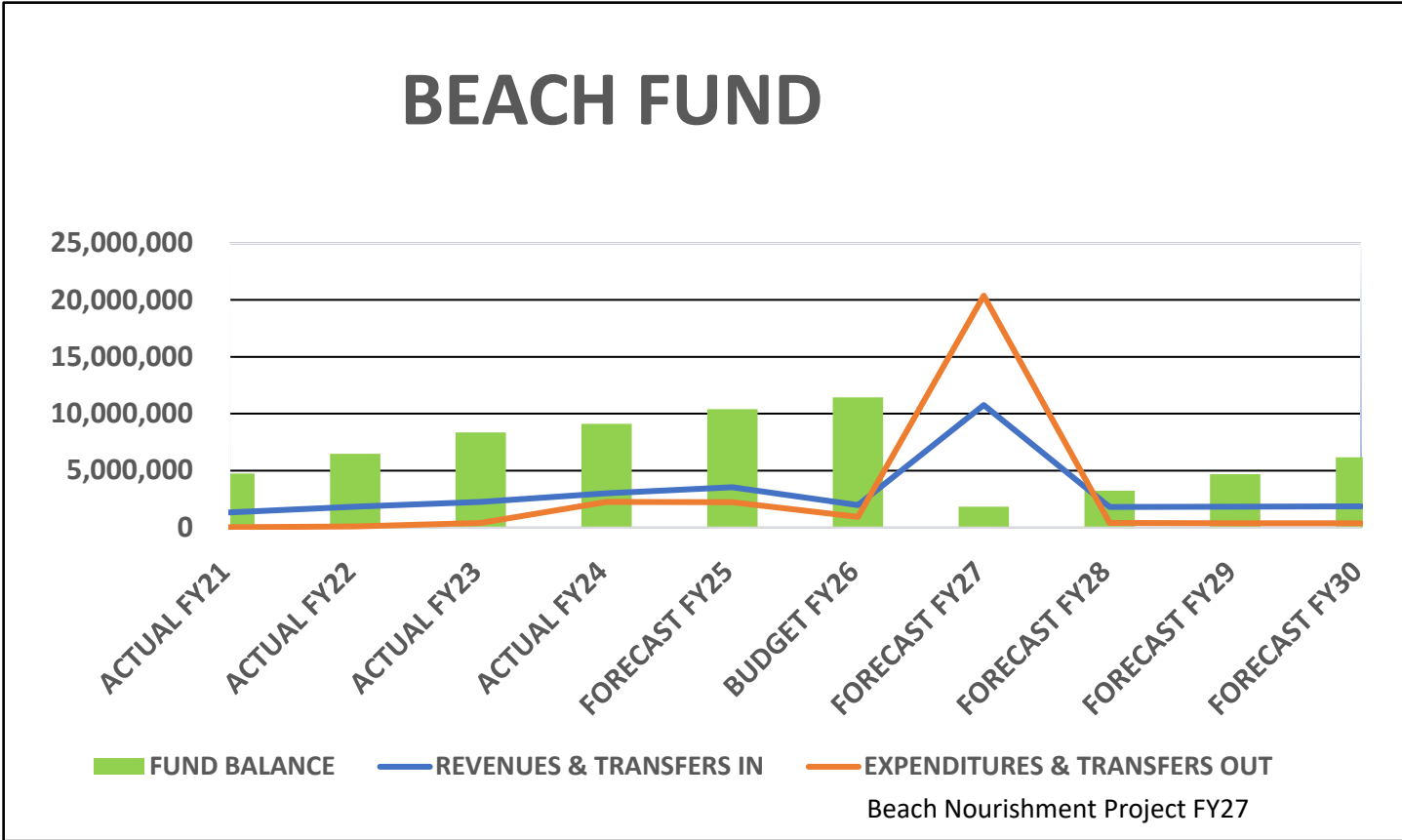
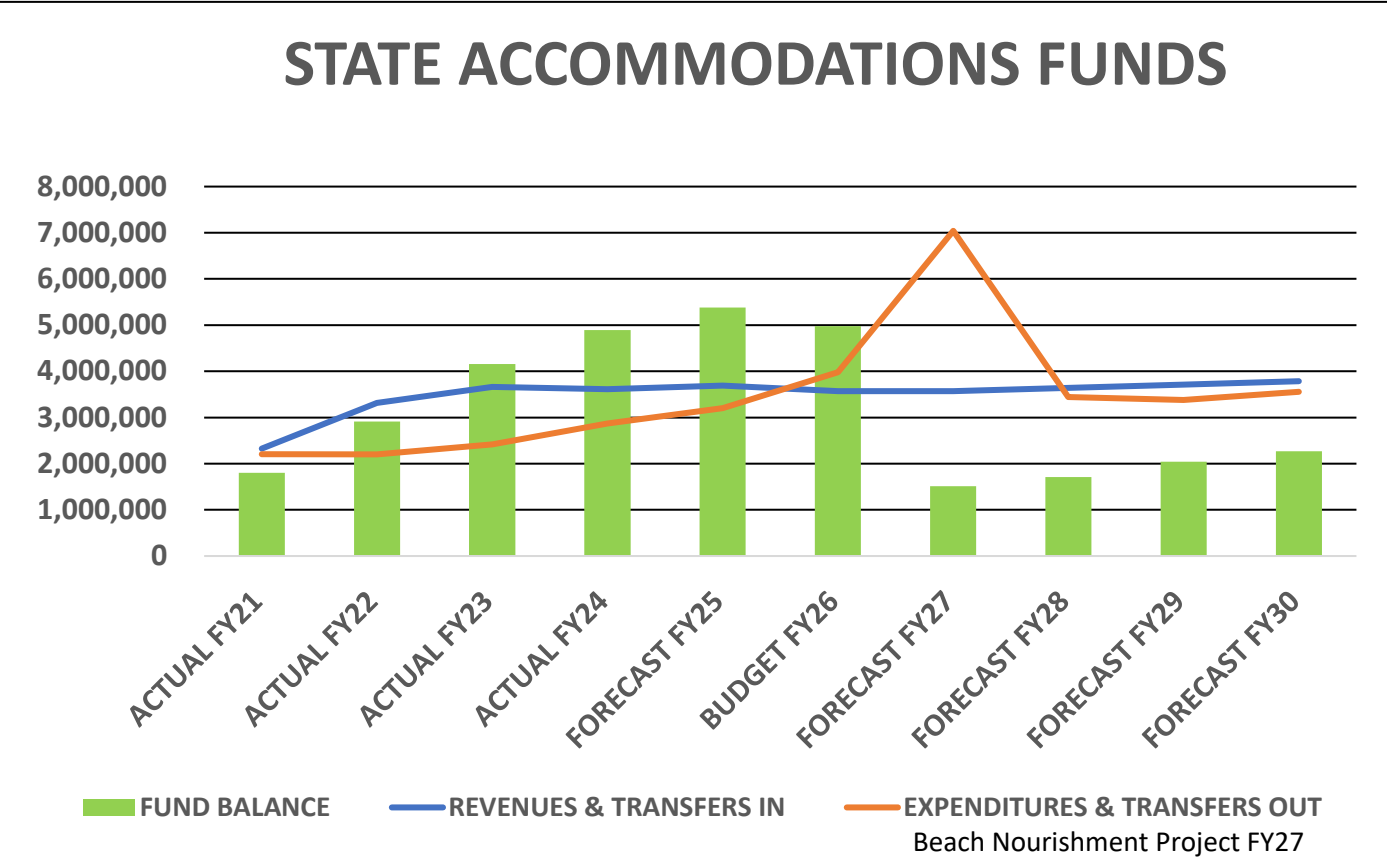
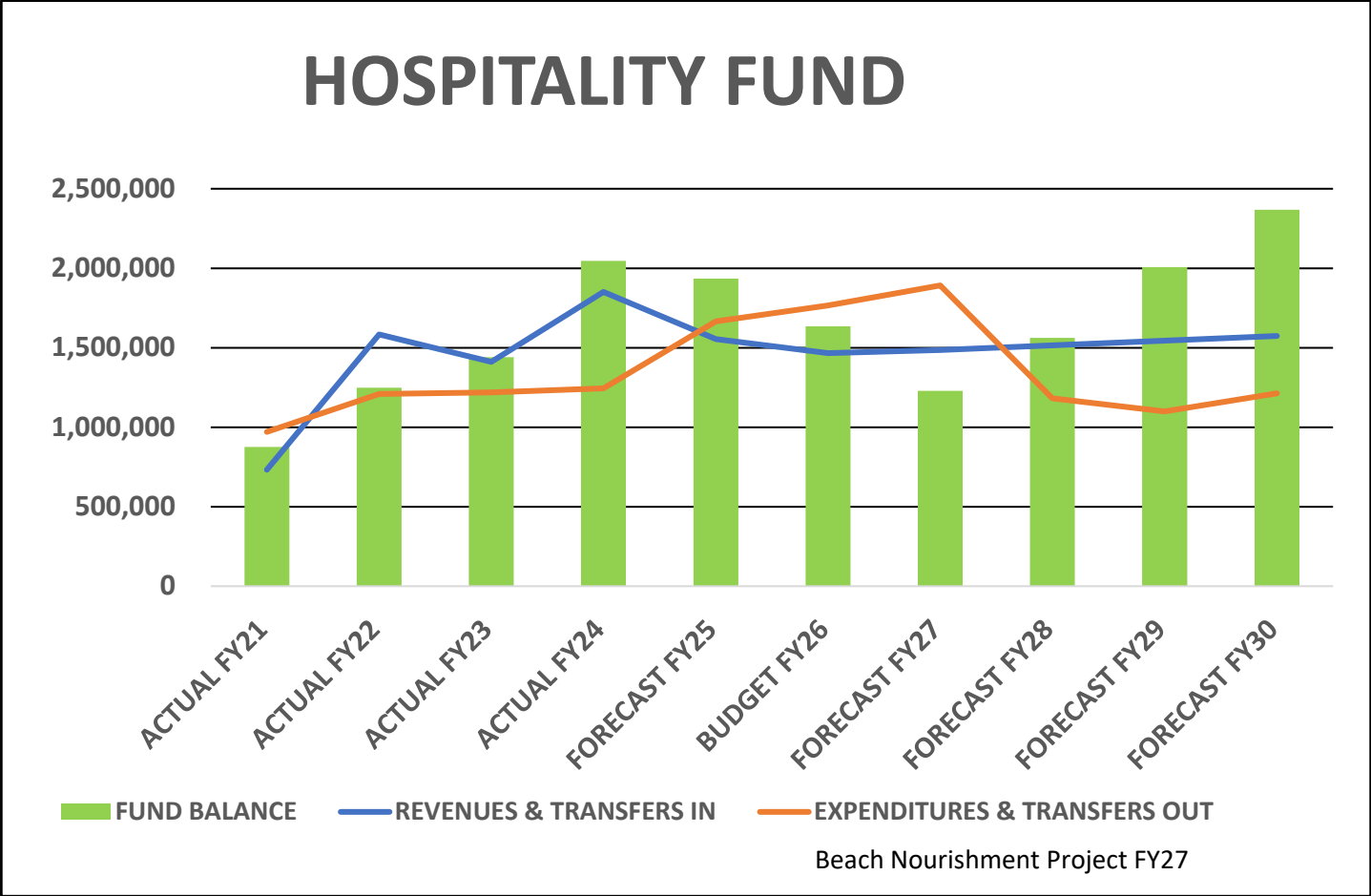
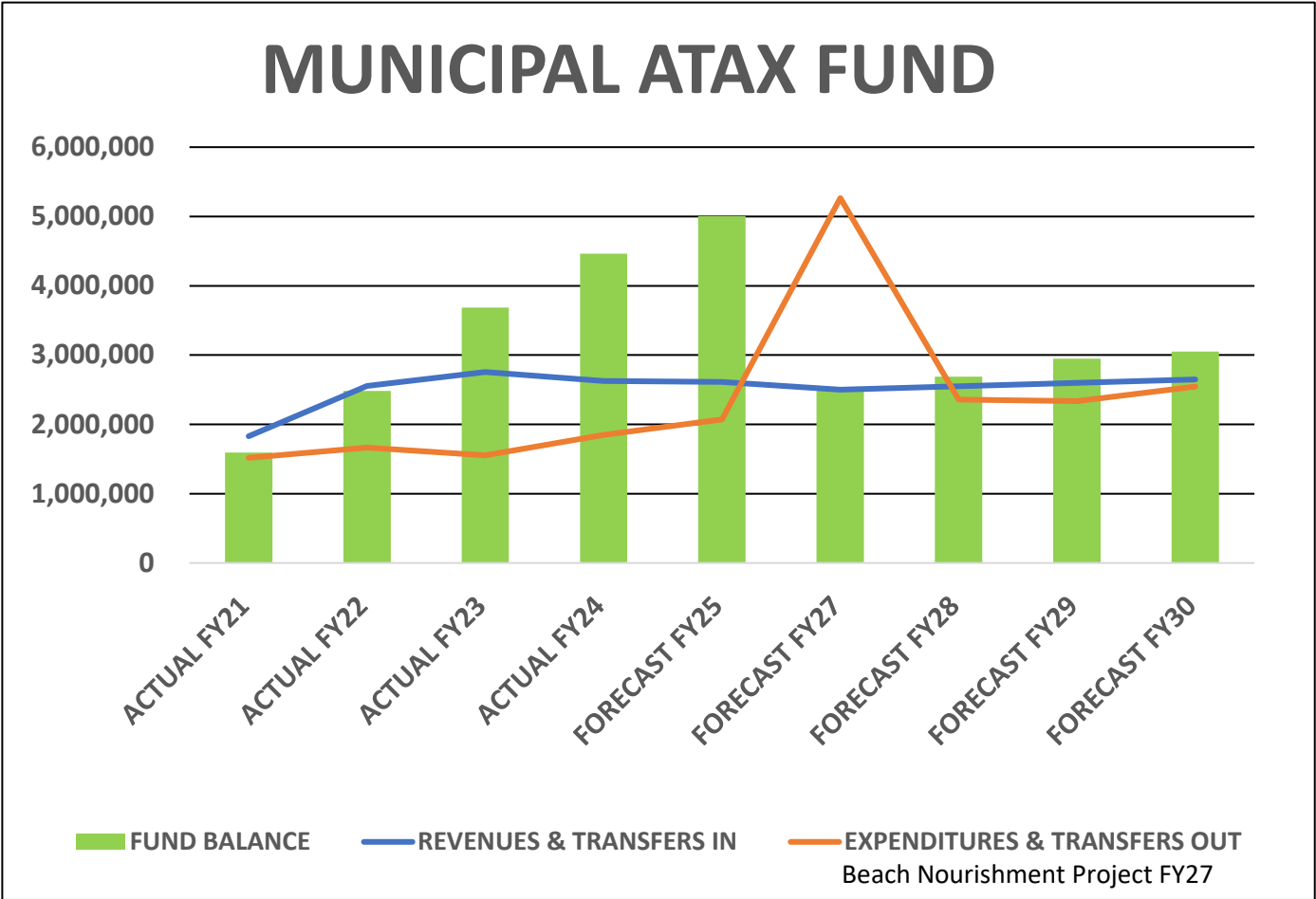


FY 2026 Expenditure (Uses) Summary - All Funds		
All Other	1,110,765	4%
Beach Maintenance	930,000	3%
Capital Outlay & Maintenance	3,053,543	10%
Debt Service	1,366,681	5%
Drainage	4,148,668	14%
Insurance - General Liability	879,361	3%
IT Equipment, Software & Services	601,900	2%
Marina Operations (No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

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



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



	A	B	N	O	R	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND										CITY OF ISLE OF PALMS GENERAL FUND
2	GL Number	Description	ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
3												
4												
5	GENERAL FUND REVENUES											
6	10-3100.4001	PROPERTY TAXES	4,346,339	4,336,509	4,558,462	4,695,216	358,706	4,742,168	4,789,590	4,837,486	4,885,860	In 2025 Charleston County will do a reassessment of property values. The City will use the rollback millage calculation to keep the tax rate flat for FY26.
7	10-3100.4002	LOCAL OPTION SALES TAX	1,213,304	1,136,117	1,210,605	1,150,075	13,957	1,173,076	1,196,538	1,220,469	1,244,878	FY26 budget based on 95% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
8	10-3100.4003	PROPERTY TAX DEBT SERVICE	918,823	940,724	955,297	955,297	14,573	964,850	974,498	984,243	994,086	FY26 budget based most recent 12 month actual collections. FY27 will assume increase in debt service of two millage point for Fire Engine.
9	10-3210.4005	TELECOMMUNICATIONS LICENSES	12,106	15,000	12,148	12,000	(3,000)	12,000	12,000	12,000	12,000	FY25 forecast and FY26 budget based 12 month actual.
10	10-3210.4006	BUSINESS LICENSES	2,076,730	1,984,822	2,249,568	2,524,090	539,268	2,549,330	2,574,824	2,600,572	2,626,578	FY26 budget estimated at 95% of last 12 months to include Airbnb revenue plus 15% rate increase to base rate and rate per \$1K fee at 2,048 licenses estimated at \$387K. Long-term forecast increases 1% annually. This revenue stream is tightly aligned with construction activity. Higher interest rates may negatively impact this revenue.
11	10-3210.4007	INSURANCE LICENSES	1,206,863	996,370	1,106,863	1,117,932	121,562	1,129,111	1,140,402	1,151,806	1,163,324	Forecast 1% annual increases to reflect increases in insurance rates.
12	10-3210.4008	PUBLIC UTILITIES	898,762	850,000	882,816	865,000	15,000	865,000	865,000	865,000	865,000	This revenue a factor of utility fees paid.
13	10-3210.4009	BUILDING PERMITS	733,157	611,273	838,190	797,462	186,188	805,436	813,490	821,625	829,842	FY26 budget based on 85% of most recent 12 months plus 15% rate increase to base rate and rate per \$1K fee estimated at \$85K. Long-term forecast increases 1% annually. This revenue stream is tightly aligned with construction activity. Higher interest rates may negatively impact this revenue.
14	10-3210.4010	ANIMAL LICENSES	-	-	-	-	-	-	-	-	-	The City no longer requires payment for dog permits.
15	10-3210.4011	RESIDENTIAL RENTAL LICENSES	1,604,259	1,447,849	1,505,883	1,635,295	187,446	1,668,001	1,701,361	1,735,388	1,770,096	Budget based 90% of last 12 months plus 15% rate increase to base rate of 1,800 estimated licenses (\$280K). Long-term forecast increases 2% annually.
16	10-3210.4013	TRANSPORT NETWORK CO FEE	18,967	12,000	15,912	15,000	3,000	15,000	15,000	15,000	15,000	Fees from Transportation fares.
17	10-3400.4075	COURT GENERATED REVENUES	393,609	300,000	425,000	550,000	250,000	495,000	495,000	495,000	495,000	Function of tickets written. FY26 budget based on PCI Municipal Parking revenue projections at city's portion of 100%.
18	10-3450.4106	INTERGOVERNMENT TRANSFERS	-	-	-	-	-	-	-	-	-	
19	10-3450.4111	GRANT INCOME	26,833	-	7,607	-	-	-	-	-	-	IOP Water & Sewer share of Federal Lobbyist
20	10-3450.4115	STATE SHARED FUNDS	108,282	100,000	105,932	100,000	-	100,000	100,000	100,000	100,000	Aid to Subdivisions from State
21	10-3450.4117	STATE SHARED FUNDS-ALCOHOL	43,050	48,000	42,900	43,000	(5,000)	43,000	43,000	43,000	43,000	This is the Sunday alcohol license fee paid by island businesses.
22	10-3500.4501	MISCELLANEOUS	3,556	3,000	-	51,000	48,000	3,000	3,000	3,000	3,000	IOP Water & Sewer share of Federal Lobbyist (\$48K)
23	10-3500.4502	PARKING LOT REVENUES	641,598	700,000	609,480	624,351	(75,649)	636,838	649,575	662,566	675,818	Municipal parking lots -March and April \$10 per vehicle/Memorial Day thru Labor Day \$15 per vehicle Mon-Fri/ \$25 per vehicle Saturday, Sunday and Holidays/ Sept-Oct \$10 per vehicle. FY26 Budget based PCI Municipal Parking revenue projections at city's portion of 66%.
24	10-3500.4504	SALE OF ASSETS	80,916	20,000	19,775	5,000	(15,000)	5,000	5,000	5,000	5,000	Gov Deal sales of replacing vehicles
25	10-3500.4505	INTEREST INCOME	166,006	136,842	170,940	127,662	(9,180)	127,662	127,662	127,662	127,662	FY26 interest income based on 3% annual rate of LGIP investment balance.
26	10-3500.4506	REC. INSTRUCTORS INCOME	231,352	220,000	239,118	231,000	11,000	235,620	240,332	245,139	250,042	
27	10-3500.4507	REC. PROGRAM INCOME	95,699	90,000	96,740	92,000	2,000	92,000	92,000	92,000	92,000	
28	10-3500.4508	RECYCLING REVENUE	-	-	-	-	-	-	-	-	-	
29	10-3500.4509	KENNEL FEES	14	30	7	7	(23)	7	7	7	7	
30	10-3500.4511	STATE ACC TAX ADMIN FEE	200,227	186,712	197,837	187,945	1,234	191,704	195,538	199,449	203,438	Follows forecast estimates for State Atax. Based on 95% of last 12 month collections.
31	10-3500.4514	PARKING METER REVENUE	645,442	678,000	573,110	599,867	(78,133)	611,864	624,101	636,583	649,315	Rate for street kiosks is \$3/hr. FY26 Budget based on PCI Municipal Parking revenue projections at city's portion of 66%.
32	10-3500.4515	CART PURCHASE REVENUE	10,350	8,000	8,000	8,000	-	8,000	8,000	8,000	8,000	Roll Carts -scheduled to be replaced over 3 years (started in FY25) to accommodate side loader truck.
33	10-3500.4516	ALARM PERMIT REVENUE	-	-	-	-	-	-	-	-	-	Alarm permits are no longer required.
34	10-3500.4517	BREACH INLET BOAT RAMP FEES	300	100	100	100	-	100	100	100	100	-
35	10-3500.4518	RESIDENTIAL PARKING GUEST BOOKS	120	-	-	-	-	-	-	-	-	-
36	10-3500.4525	TREE REPLACEMENT COLLECTIONS	50,900	6,000	6,250	6,000	-	6,000	6,000	6,000	6,000	-
37	10-3860.4530	SBITA FINANCING	147,122	-	94,898	96,514	96,514	98,184	99,926	89,073	90,349	Software Subscriptions GASB 96-This is due to the accounting requirement to recognize the value of the asset acquired through the arrangement. This is a non-cash entry.
38	TOTAL GENERAL FUND REVENUES (NO TRANS		15,874,685	14,827,349	15,933,438	#####	1,662,463	16,577,952	16,771,945	16,956,169	17,155,394	
39	% Increase/(Decrease) from Prior Year		1%	-7%	7%	11%		1%	1%	1%	1%	

	A	B	N	O	R	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND										CITY OF ISLE OF PALMS GENERAL FUND
2	GL Number	Description	ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
3												
4												
41		MAYOR & COUNCIL					-					
42	10-4010.5001	SALARIES & WAGES	17,000	17,000	16,375	17,000	-	17,000	17,000	17,000	17,000	
43	10-4010.5004	FICA EXPENSE	956	1,301	794	1,301	-	1,301	1,301	1,301	1,301	FICA rate is 7.65%
44	10-4010.5005	RETIREMENT EXPENSE	542	278	251	278	-	3,155	3,155	3,155	3,155	SCRS employer contribution rates are 18.56%
45	10-4010.5006	GROUP HEALTH INSURANCE	71,714	85,551	80,775	86,050	499	90,783	94,414	98,191	102,119	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
46	10-4010.5007	WORKERS COMPENSATION	497	513	527	513	-	525	538	552	566	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
47	10-4020.5010	PRINT AND OFFICE SUPPLIES	998	1,500	1,393	1,500	-	1,500	1,500	1,500	1,500	
48	10-4020.5014	MEMBERSHIP AND DUES	50	500	1,500	500	-	500	500	500	500	
49	10-4020.5015	MEETINGS AND SEMINARS	17,786	17,000	17,000	17,000	-	17,000	17,000	17,000	17,000	MASC conferences and Statehouse meetings.
50	10-4020.5016	VEHICLE, FUEL & OIL	164	-	-	-	-	-	-	-	-	
51	10-4020.5021	TELEPHONE/CABLE	6,402	7,000	6,507	7,000	-	7,000	7,000	7,000	7,000	Increased for cell phones for Council
52	10-4020.5062	INSURANCE	201	3,100	231	236	(2,864)	240	245	250	255	Forecast 2% annual increase each year
53	10-4020.5079	MISC. & CONTINGENCY EXP	6,897	6,000	6,483	6,000	-	6,000	6,000	6,000	6,000	
54	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	427	5,500	5,935	5,500	-	5,500	5,500	5,500	5,500	Includes \$60 Thanksgiving gift card for employees
55		SUBTOTAL MAYOR & COUNCIL	123,633	145,243	137,772	142,878	(2,365)	150,505	154,154	157,949	161,895	
56		% Increase/(Decrease) from Prior Year	17%	17%	-5%	-2%		5%	2%	2%	2%	

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

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

	A	B	N	O	R	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND										CITY OF ISLE OF PALMS GENERAL FUND
2	GL Number	Description	ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
128	FIRE											
129	10-4510.5001	SALARIES & WAGES	2,274,113	2,643,257	2,524,004	2,686,345	43,089	2,820,663	2,961,696	3,109,780	3,265,269	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 5%.
130	10-4510.5002	OVERTIME WAGES	464,850	442,691	590,439	481,417	38,725	494,897	508,754	522,999	537,643	Total OT budget is 17% of Regular Pay - 8% of this is scheduled OT, 9% is estimated OT for coverage of vacation & sick time, extra coverage on summer holidays, etc.
131	10-4510.5003	PART-TIME WAGES	7,728	20,000	20,000	20,000	-	20,000	20,000	20,000	20,000	
132	10-4510.5004	FICA EXPENSE	205,082	237,605	239,785	243,787	6,182	255,170	267,019	279,438	292,453	FICA rate is 7.65%
133	10-4510.5005	RETIREMENT EXPENSE	564,762	658,538	658,538	675,679	17,141	708,473	741,371	775,850	811,987	PORS & SCRS employer contribution rates are 21.24% & 18.56% respectively.
134	10-4510.5006	GROUP HEALTH INSURANCE	383,896	490,032	457,265	485,660	(4,372)	512,371	532,866	554,181	576,348	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
135	10-4510.5007	WORKERS COMPENSATION	125,083	149,303	147,881	152,734	3,431	156,552	160,466	164,478	168,590	Based on current SCMIT rates (including an experience modifier) and forecasted salaries. Firefighter rates decreased for calendar year 2023.
136	10-4510.5008	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-	-	
137	10-4520.5009	DEBT SERVICE - PRINCIPAL	9,411	10,398	10,398	4,787	(5,612)	5,998	6,448	6,823	7,173	Vector FD scheduling & training software SBITA as defined in GASB 96.
138	10-4520.5010	PRINT AND OFFICE SUPPLIES	5,676	6,500	6,000	6,000	(500)	6,000	6,000	6,000	6,000	
139	10-4520.5011	DEBT SERVICE - INTEREST	1,239	653	653	7,936	7,284	6,728	6,278	5,903	5,553	Vector FD scheduling & training software SBITA as defined in GASB 96.
140	10-4520.5014	MEMBERSHIP AND DUES	1,208	2,000	2,000	2,000	-	2,300	2,300	2,300	2,300	Int'l Assoc of Fire Chiefs, Amazon, Costco, Sams, NFPA, SCIAAI, Fire Engineering, EMS Assc, Fire Alarm
141	10-4520.5015	MEETINGS AND SEMINARS	6,338	3,900	5,621	9,900	6,000	9,900	9,900	9,900	9,900	Includes \$2,400 for Fire Marshal's attendance at State Fire Marshal Conference and State Arson Conference and added \$6K CPSE Excellence Conference
142	10-4520.5016	VEHICLE, FUEL & OIL	27,957	31,000	28,000	28,000	(3,000)	31,000	31,000	31,000	31,000	FY26 budget based on recent 12 months usage and an estimated \$3.16/gallon cost for marine-grade unleaded and \$3.26/gallon cost for diesel fuel per Cel Oil.
143	10-4520.5017	VEHICLE MAINTENANCE	63,827	75,000	75,000	80,000	5,000	75,000	75,000	75,000	75,000	Increased based on age of tower 1002 truck scheduled for replacement in FY27
144	10-4520.5020	ELECTRIC AND GAS	44,212	46,000	46,085	46,000	-	46,000	46,000	46,000	46,000	
145	10-4520.5021	TELEPHONE/CABLE	52,518	61,000	60,207	61,000	-	61,000	61,000	61,000	61,000	Incls phone/internet (\$26k), cellular & data cards (\$8k) and Charleston County radio fee (\$27k)
146	10-4520.5022	WATER AND SEWER	11,836	13,000	12,142	13,000	-	13,000	13,000	13,000	13,000	
147	10-4520.5024	IT EQUIP, SOFTWARE & SVCS	64,376	35,700	44,430	53,500	17,800	53,500	53,500	53,500	53,500	Incls Fire timekeeping (\$5k Crewsense(4k), Adobe DC (1k), Chas Co MDT maint contract (3k) and Image Trend records mgt software (5k), Sonitrol alarm (2k), Vector Solutions training software (6k), Vector Solutions Check-it Inventory & Maint software (1.5k), add Vector Solutions scheduling software w/ integration to RMS system (8.6k), First Arriving dashboard software annual subscription (3.6k), ROK Brothers Net Cloud Mobile Proformance Management Software (\$1.8K) and misc provision (1k), GASB 96 Subscription Software (\$11K)
148	10-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	9,789	10,000	10,664	10,000	-	10,000	10,000	10,000	10,000	Provision for small (<\$5k) equipment as needed.
149	10-4520.5026	MAINT & SERVICE CONTRACTS	44,043	41,000	45,727	41,000	-	41,000	41,000	41,000	41,000	Incls elevator maint (\$6k), bay door maint (\$3k), janitorial service (\$5k), hvac maint (\$5k), recurring expenses for pest control, AED, county stormwater fees, fire suppression foam and fire protection system (\$7k) and misc provision as needed (\$15k).
150	10-4520.5027	MACHINE/EQUIPMENT REPAIR	9,800	15,000	15,292	15,000	-	15,000	15,000	15,000	15,000	FY26 includes \$5k for radio battery replacements
151	10-4520.5041	UNIFORMS	42,548	44,000	44,000	46,000	2,000	46,000	46,000	46,000	46,000	Increased to allow for a more professional standard among all employees. Provides for quick dry summer uniforms.
152	10-4520.5044	CLEANING/SANITARY SUPPLY	12,448	10,000	11,408	13,000	3,000	13,000	13,000	13,000	13,000	Increased based on actual
153	10-4520.5049	MEDICAL AND LAB	66,692	60,500	60,500	40,500	(20,000)	40,500	40,500	40,500	40,500	Paramedic supplies back to normal levels after FY25 and continued FY26+ to maintain the paramedic program.
154	10-4520.5062	INSURANCE	182,435	207,600	203,653	207,726	126	211,881	216,118	220,441	224,849	Forecast 2% annual increase each year. Includes 1/2 cost for underground tanks insurance. Includes a \$5k provision for deductibles. FY26 increased to include coverage for another Medical Director Doctor.
155	10-4520.5063	RENT AND LEASES	533	2,500	1,500	1,000	(1,500)	1,000	1,000	1,000	1,000	Fire Dept copier. Timeclock rental moved to IT account
156	10-4520.5064	EMPLOYEE TRAINING	20,015	26,500	28,837	26,500	-	26,500	26,500	26,500	26,500	Increased to allow for bringing in outside trainers
157	10-4520.5065	PROFESSIONAL SERVICES	29,621	32,000	32,000	39,400	7,400	39,400	39,400	39,400	39,400	Includes annual required testing for aerals and engine pumps (\$6k). Added \$6k to outsource annual firehose testing. Added \$21k for medical control officer req'd by SCDHEC. Added \$6.4K wellness & resiliency services
158	10-4520.5079	MISC. & CONTINGENCY EXP	10,268	9,000	9,000	9,000	-	9,000	9,000	9,000	9,000	Added \$2,000 for fire prevention materials, kids helmets, etc.
159	10-4520.5080	VOLUNTEER FIRE POINTS	-	-	-	-	-	-	-	-	-	
160	10-4520.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	GASB 96 Software Subscription SBITA
161	SUBTOTAL FIRE		4,742,304	5,384,676	5,391,027	5,506,871	122,195	5,731,832	5,960,117	6,198,992	6,448,965	
162	% Increase/(Decrease) from Prior Year		9%	14%	0%	2%		4%	4%	4%	4%	
163												

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

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

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

	A	B	N	O	R	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS GENERAL FUND										CITY OF ISLE OF PALMS GENERAL FUND
2			ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
274	COURT											
275	10-4910.5001	SALARIES & WAGES	81,913	85,475	85,587	91,789	6,313	96,378	101,197	106,257	111,570	FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 5%.
276	10-4910.5002	OVERTIME WAGES	3,286	1,950	1,950	2,119	169	2,172	2,226	2,282	2,339	Forecast increase is 2.5% per year
277	10-4910.5003	PART-TIME WAGES	20,065	28,800	27,224	36,600	7,800	24,000	24,000	24,000	24,000	Includes \$1,500 for fill-in Judge if needed. FY26 includes adding one court a month for parking court.
278	10-4910.5004	FICA EXPENSE	8,057	8,891	8,779	9,984	1,093	9,375	9,748	10,139	10,550	FICA rate is 7.65%
279	10-4910.5005	RETIREMENT EXPENSE	17,655	21,571	21,571	24,222	2,651	22,745	23,650	24,599	25,596	SCRS employer contribution rates are 18.56%
280	10-4910.5006	GROUP HEALTH INSURANCE	11,915	27,754	39,270	40,643	12,889	42,879	44,594	46,377	48,233	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
281	10-4910.5007	WORKERS COMPENSATION	291	325	325	365	40	374	384	393	403	Based on current SCMIT rates (including an experience modifier) and forecasted salaries.
282	10-4920.5010	PRINT AND OFFICE SUPPLIES	2,587	1,500	1,081	1,500	-	1,500	1,500	1,500	1,500	Postage and other office supplies
283	10-4920.5014	MEMBERSHIP AND DUES	(34)	50	50	50	-	50	50	50	50	Includes membership to MASC
284	10-4920.5015	MEETINGS AND SEMINARS	406	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000	Includes conferences to SCJA and MASC
285	10-4920.5021	TELEPHONE/CABLE	3,248	4,000	3,421	4,000	-	4,000	4,000	4,000	4,000	Phone and internet service
286	10-4920.5024	IT EQUIP, SOFTWARE & SVCS	60	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000	Includes provision for Court jury selection software (.5k) and misc provision (.5k) LawTrac court software included in Police.
287	10-4920.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	500	500	500	-	500	500	500	500	Provision for small (<\$5k) equipment as needed
288	10-4920.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	
290	10-4920.5062	INSURANCE	1,257	1,500	1,448	1,500	-	1,530	1,561	1,592	1,624	General Liability SCMIRF
291	10-4920.5064	EMPLOYEE TRAINING	1,171	-	-	-	-	-	-	-	-	
292	10-4920.5065	PROFESSIONAL SERVICES	247,066	200,000	250,000	278,600	78,600	278,600	278,600	278,600	278,600	Includes most legal fees for the City and Court security. Added \$100 per court (36) for interpreter \$3,600. Increased based on actual.
293	10-4920.5079	MISC. & CONTINGENCY EXP	655	850	850	850	-	850	850	850	850	Includes jury duty payments
294	SUBTOTAL COURT		399,598	386,168	445,057	495,722	109,555	487,954	495,859	504,140	512,814	
295	% Increase/(Decrease) from Prior Year		2%	-3%	15%	28%		-2%	2%	2%	2%	
296												
297	BEACH SERVICE OFFICERS (BSOs)											
298	10-5710.5002	OVERTIME WAGES	3,834	1,500	4,658	2,500	1,000	2,500	2,500	2,500	2,500	
299	10-5710.5003	PART-TIME WAGES	90,764	29,480	41,984	49,600	20,120	49,600	49,600	49,600	49,600	Increased PT hourly rate. All BSOs wages and fringes are covered with transfers in from Tourism Funds. Added addl BSO to cover county park.
300	10-5710.5004	FICA EXPENSE	7,237	2,370	3,568	3,986	1,616	3,986	3,986	3,986	3,986	FICA rate is 7.65%
302	10-5710.5006	GROUP HEALTH INSURANCE	-	-	-	-	-	-	-	-	-	Current PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP specific experience modifier load factor is 1.000.
303	10-5710.5007	WORKERS COMPENSATION	3,337	2,343	2,379	3,941	1,598	4,040	4,141	4,244	4,350	Based on current SCMIT rates (including an experience modifier) and forecasted salaries. The premium rate for BSOs was changed by SCMIT from the police rate to a lower rate.
304	SUBTOTAL BEACH SERVICE OFFICERS		105,172	35,693	52,589	60,027	24,334	60,125	60,226	60,330	60,436	
305	% Increase/(Decrease) from Prior Year		10%	-66%	47%	68%		0%	0%	0%	0%	
306												
307												
308												
309												
310	TOTAL GENERAL FUND EXPENDITURES		14,655,449	16,039,474	15,946,319	#####	1,046,509	17,359,450	17,841,203	17,959,097	18,606,319	
311	% Increase/(Decrease) from Prior Year		4%	9%	-1%	7%		2%	3%	1%	4%	
312												
313	NET INCOME BEFORE TRANSFERS		1,219,236	(1,212,126)	(12,881)	(596,172)	615,953	(781,498)	(1,069,258)	(1,002,929)	(1,450,924)	
314												
316	10-3900.4901	OPERATING TRANSFERS IN	1,488,628	2,451,740	2,451,740	2,666,059	214,319	1,902,387	1,968,166	2,521,891	2,874,961	Incls transfers in from Tourism funds for BSOs and Marina Parking Attendant (\$60k), 7 Police Officers (\$776.9k), Victims Advocate (\$3k), Police summer OT (\$20k), 8 Firefighters and 50% of Fire Inspector (\$889.5k), 3 Paramedics (\$339.4k), 50% of Public Wks fuel (\$45k) & temps (\$124k), Front Beach restroom attendant (\$30.4k) and Public Relations/Media Coordinator (\$42.1k from CVB 30% Funds) 2 CDL Drivers (\$176.2K) , 1 Code Enforcement Officer (\$80k) and STR Coordinator (\$79.2k)
317	10-3900.5901	OPERATING TRANSFERS OUT	(2,448,944)	(1,239,614)	(1,239,614)	#####	(830,273)	(1,120,889)	(898,908)	(1,518,962)	(1,424,037)	Transfers Out to Capital Projects Fund. (Will adjust as needed to cover GF expenses)
318	NET TRANSFERS IN/(OUT)		(960,315)	1,212,126	1,212,126	596,172	(615,954)	781,498	1,069,258	1,002,929	1,450,924	
320	NET INCOME AFTER TRANSFERS		258,921	0	1,199,245	(0)	(1)	0	(0)	0	(0)	
322	ENDING FUND BALANCE		4,811,842	4,811,842	6,011,087	6,011,087		6,011,087	6,011,086	6,011,087	6,011,087	

	A	B	N	O	R	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND										CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND
		ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES	
2	GL Number	Description										
3												
4												
5		CAPITAL PROJECTS FUND REVENUES				-						
6	20-3450.4029	DONATIONS OF EQUIPMENT	-	-	-	-	-	-	-	-		
7	20-3450.4106	INTERGOVERNMENT TRANSFERS	-	-	-	-	-	-	-	-		
8	20-3450.4111	GRANT INCOME	141,064	2,024,300	1,795,600	3,330,000	1,305,700	-	-	-	-	FY26 incls a FEMA flood mitigation grant for an island residence Forest Trail (\$100k). FY26 assumes reimbursable Hazard Mitigation Grant for Waterway total of (\$980K) and 50% (\$500k) of SC State Contribution for Stormwater grant rec'd FY24. FY26 includes SC State Contribution for Stormwater grant 50% (\$500k) rec'd FY24 for drainage improvements on Palm Blvd between 38th and 41st. Also funded by \$1.250M RIA SC State Contribution rec'd FY25.
9	20-3500.4501	MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	
10	20-3500.4504	SALE OF ASSETS	-	-	-	-	-	-	-	-	-	
11	20-3500.4505	INTEREST INCOME	725,794	635,913	643,512	450,290	(185,624)	240,289	240,289	240,289	240,289	FY26 interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced in FY27.
12	20-3500.4512	BOND PROCEEDS	-	-	-	-	-	2,500,000	1,500,000	-	-	\$3.5 million GO Bond issued in January 2021 to fund Phase 3 drainage construction. Debt service expense is in the General Fund. FY25 includes \$2.5 GO Bond for Ladd
13	20-3860.5805	MUNICIPAL LEASE PROCEEDS	-	-	-	-	-	-	-	-	-	
14		TOTAL CAPITAL PROJ REVENUES (NO TRANS	866,858	2,660,213	2,439,112	3,780,290	1,120,076	2,740,289	1,740,289	240,289	240,289	
15		% Increase/(Decrease) from Prior Year	84%	207%	-8%	42%		-28%	-36%	-86%		
16												
17		GENERAL GOVERNMENT										
18	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	
19	20-4140.5024	IT EQUIP, SOFTWARE & SVCS	438	42,000	11,700	-	(42,000)	-	-	-	-	
20	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	2,000	2,000	6,000	4,000	2,000	2,000	2,000	2,000	Provision for City Hall and Council Chamber furniture as needed. FY26 includes furniture for new staff members.
21	20-4140.5026	MAINT & SERVICE CONTRACTS	-	14,472	14,472	125,000	110,528	14,472	14,472	14,472	14,472	Building maintenance contingency to proactively address issues as needed. FY26 essential repairs and maintenance to City Hall and 1% (FY27+) of City Hall building insured value. Split 50/50 Gen Govt/Building
22	20-4140.5065	PROFESSIONAL SERVICES	97,546	-	-	-	-	-	-	-	-	City-wide Microsoft Office 365 previously budgeted here is now budgeted in the new IT Equip, Software & Svcs account
23	20-4140.5085	CAPITAL OUTLAY	69,696	408,533	262,677	150,000	(258,533)	-	20,000	50,000	90,000	FY26 incls FEMA flood mitigation proj for island residence (\$100K) is the final half of the project. (The entire project will be offset with grants). Add Office Space to upstairs conference room (\$50K). Forecast periods = 100% of Gen Govt capital needs per the 10-yr plan.
24		SUBTOTAL GENERAL GOVT	167,679	467,005	290,849	281,000	(186,005)	16,472	36,472	66,472	106,472	
25		% Increase/(Decrease) from Prior Year	456%	179%	-38%	-40%		-94%	121%	82%	60%	
26												
27		POLICE										
28	20-4440.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	
29	20-4440.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	Replace/reconfigure Police Dept servers per VC3 recommendation
30	20-4440.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	
31	20-4440.5026	MAINT & SERVICE CONTRACTS	14,389	62,500	62,500	92,500	30,000	125,000	125,000	165,000	125,000	Building maintenance contingency to proactively address issues as needed. Equals 1% (FY23-26) or 2% (FY27+) of PSB insured value. PSB costs are split 50% with Fire Department
32	20-4440.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	
33	20-4440.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	
34	20-4440.5085	CAPITAL OUTLAY	62,864	86,250	86,250	64,000	(22,250)	172,500	258,500	131,500	161,000	FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.
35		SUBTOTAL POLICE	77,253	148,750	148,750	156,500	7,750	297,500	383,500	296,500	286,000	
36		% Increase/(Decrease) from Prior Year	-51%	93%		5%		90%	29%	-23%	-4%	
37												
38		FIRE										
39	20-4540.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	
40	20-4540.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	
41	20-4540.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	
42	20-4540.5025	NON-CAPITAL TOOLS & EQUIPMENT	(151)	-	-	-	-	-	13,000	-	-	Body Armor for Firefighters as needed, useful life of 5 years.
43	20-4540.5026	MAINT & SERVICE CONTRACTS	42,616	222,160	222,160	158,160	(64,000)	256,321	256,321	256,321	256,321	Includes provision for facility maintenance at PSB and Station #2. Equals 1% of insured building values for FY26 and 2% for FY27+. FY26 HVAC replacement as needed (\$30k)
44	20-4540.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	Rental of construction/office trailer for use during renovation.
45	20-4540.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	
46	20-4540.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	
47	20-4540.5085	CAPITAL OUTLAY	143,086	56,250	56,250	20,000	(36,250)	1,517,000	941,000	87,500	218,000	FY26 includes 50% cost of one Thermal Imaging Camera (\$20K). Forecast periods = 50% of annual Fire Dept expenses per the 10-year cap plan not including Fire Engine Pumper
48		SUBTOTAL FIRE	185,551	278,410	278,410	178,160	(100,250)	1,773,321	1,210,321	343,821	474,321	
49		% Increase/(Decrease) from Prior Year	-16%	50%	0%	-36%		895%	-32%	-72%	38%	
50												
51		PUBLIC WORKS										
52	20-4640.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	

	A	B	N	O	R	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND										CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND
2	GL Number	Description	ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
3												
53	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	
54	20-4640.5026	MAINT & SERVICE CONTRACTS	13,929	17,040	14,189	17,040	-	34,081	34,081	34,081	34,081	Provision for facilities maintenance = 1% (FY26) or 2% (FY27+) of insured building value including wash station.
55	20-4640.5063	RENT AND LEASES	5,692	-	-	-	-	-	-	-	-	
56	20-4640.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	
57	20-4640.5084	CIP PHASE 4 DRAINAGE	1,651,771	250,000	333,878	1,850,000	1,600,000	-	-	-	-	Drainage improvement on Palm Blvd between 38th and 41st. Funded by \$500K state budget allocation grant from FY24 and & \$1,250M state budget allocation grant from FY25.
58	20-4640.5085	CAPITAL OUTLAY	-	70,000	70,000	126,667	56,667	253,500	48,500	215,000	290,000	FY26 fuel dispenser (\$20K) and 1/3 of rear loader garbage truck (\$106,667). Forecast periods = 50% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
59	20-4640.5086	DRAINAGE	61,810	1,030,000	750,000	1,580,000	550,000	100,000	100,000	100,000	100,000	Includes annual provisions for drainage contingency (\$100k) and Waterway Blvd multi-use path elevation project (\$1,480M). Funded by FEMA reimburseable stormwater grant (\$980K) and 50% of SC State Budget (\$500K)
60		SUBTOTAL PUBLIC WORKS	1,733,202	1,367,040	1,168,067	3,573,707	2,206,667	387,581	182,581	349,081	424,081	
61		% Increase/(Decrease) from Prior Year	83%	-21%	-15%	161%		-89%	-53%	91%	21%	
62												
63		BUILDING										
64	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	
65	20-4740.5026	MAINT & SERVICE CONTRACTS	2,618	14,472	14,472	125,000	110,528	14,472	14,472	14,472	14,472	Building maintenance contingency to proactively address issues as needed - 2% (FY27+) of City Hall building insured value. Split 50/50 Gen Govt/Building FY26 includes increase for essential R&M to City Hall.
66	20-4740.5085	CAPITAL OUTLAY	-	-	-	-	-	38,000	-	-	-	FY26 includes \$10k for HVAC replacements if needed. Forecast periods = 100% of Building Dept needs per the 10-yr plan.
67		SUBTOTAL BUILDING	2,618	14,472	14,472	125,000	110,528	52,472	14,472	14,472	14,472	
68		% Increase/(Decrease) from Prior Year	37%	453%		764%		-58%	-72%			
69												
70		RECREATION										
71	20-4840.5024	IT EQUP, SOFTWARE & SVCS	-	48,500	17,483	2,000	(46,500)	-	-	-	-	Net Cert Pro Cameras
72	20-4840.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	7,500	7,500	7,500	-	7,500	7,500	7,500	7,500	Provision for Fitness Room equipment
73	20-4840.5026	MAINT & SERVICE CONTRACTS	27,719	116,019	116,019	96,019	(20,000)	88,025	88,025	88,025	88,025	Provision for facilities maintenance = .5% (FY26) (\$66k)or 1% (FY27+) of insured building value. A lesser maintenance % used for Rec Dept as this Dept has full-time maintenance staff. FY26 includes roof repairs (\$30K).
74	20-4840.5085	CAPITAL OUTLAY	94,236	171,333	546,999	28,000	(143,333)	69,500	87,500	48,750	10,000	Fencing on Soccer Field (\$8K), flooring office and lobby (\$20K). Forecast period annual amounts = 50% of 10 Year Capital Plan Recreation totals.
75		SUBTOTAL RECREATION	121,954	343,352	688,001	133,519	(209,833)	165,025	183,025	144,275	105,525	
76		% Increase/(Decrease) from Prior Year	-39%	182%	100%	-61%		24%	11%	-21%	-27%	
77												
78		MARINA PUBLIC DOCK										
79	20-6820.5020	ELECTRIC AND GAS	-	-	-	700	700	700	700	700	700	New Public Dock
80	20-6820.5026	MAINT & SERVICE CONTRACTS	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	New Public Dock
81	20-6820.5062	INSURANCE	-	-	40,000	50,000	50,000	50,000	50,000	50,000	50,000	FY25 forecast and FY26 budget includes insurance for new public dock
82	20-6820.5085	CAPITAL OUTLAY	-	-	1,350,000	-	-	-	-	-	-	FY25 forecast includes Marina new public dock
83		SUBTOTAL MARINA PUBLIC DOCK	-	-	1,390,000	60,700	60,700	60,700	60,700	60,700	60,700	
84		% Increase/(Decrease) from Prior Year	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!						
85												
86		TOTAL CAPITAL PROJECTS FUND EXPENDITURES	2,288,258	2,619,030	3,978,550	4,508,586	1,889,556	2,753,071	2,071,071	1,275,321	1,471,571	
87		% Increase/(Decrease) from Prior Year	47%	14%	52%	72%		-39%	-25%	-38%	15%	
88												
89		NET INCOME BEFORE TRANSFERS	(1,421,400)	41,183	(1,539,438)	(728,296)	(769,479)	(12,782)	(330,782)	(1,035,032)	(1,231,282)	
90												
91		TRANSFERS										
92	20-3900.4901	OPERATING TRANSFERS IN	2,116,341	1,239,614	1,239,614	2,069,887	830,273	1,120,889	898,908	1,518,962	1,424,037	
93	20-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	-	(3,000,000)	-	-	-	Transfer to Beach Preservation for Beach renourishment
94		NET TRANSFERS IN/(OUT)	2,116,341	1,239,614	1,239,614	2,069,887	830,273	(1,879,111)	898,908	1,518,962	1,424,037	
95												
96		NET INCOME AFTER TRANSFERS	694,941	1,280,797	(299,824)	1,341,591	60,794	(1,891,893)	568,126	483,930	192,755	
97												
98		ENDING FUND BALANCE	13,635,539	14,916,336	13,335,714	14,677,305		12,785,412	13,353,539	13,837,469	14,030,225	

	A	B	N	O	R	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND										CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND
			ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
2	GL Number	Description										
3												
4												
5	MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES										MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES	
6	30-3450.4105	ACCOM. FEE REVENUE	1,667,828	1,614,390	1,666,404	1,633,076	18,686	1,665,737	1,699,052	1,733,033	1,767,694	FY26 budget based on 98% of most recent 12 month actual collections. Increased to match trend and new Airbnb revenue. Long-term forecast assumes 2% annual increase.
7	30-3450.4106	COUNTY ACC. FEE REVENUE	670,238	662,438	701,920	687,882	25,444	701,639	715,672	729,985	744,585	FY26 budget based on 98% of most recent 12 month actual collections. Increased to match trend and new Airbnb revenue. Long-term forecast assumes 2% annual increase.
8	30-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-	
9	30-3500.4504	SALE OF ASSETS	7,213	-	-	-	-	-	-	-	-	
10	30-3500.4505	INTEREST INCOME	165,086	143,762	178,968	129,322	(14,440)	69,322	69,322	69,322	69,322	FY26 interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced in FY27.
11	30-3860.4530	SBITA FINANCING	113,276	35,000	65,500	113,276	78,276	65,500	65,500	65,500	65,500	Software Subscriptions GASB 96-This is due to the accounting requirement to recognize the value of the asset acquired through the arrangement. This is a non-cash entry.
12	TOTAL REVENUES (NO TRANSFERS)		2,623,641	2,455,590	2,612,792	2,563,556	107,966	2,502,199	2,549,546	2,597,841	2,647,101	
13	% Increase/(Decrease) from Prior Year		-5%	-6%	6%	4%	-	-2%	2%	2%	2%	
14												
15	GENERAL GOVERNMENT											
16	30-4120.5009	DEBT SERVICE - PRINCIPAL	39,335	-	53,065	55,676	55,676	58,460	61,383	-	-	FY26 includes Rentalscape STR compliance software (\$55.6k) SBITA as defined in GASB 96.
17	30-4120.5011	DEBT SERVICE - INTEREST	11,165	-	15,710	16,537	16,537	17,364	18,232	-	-	FY26 includes Rentalscape STR compliance software (\$16.5k) SBITA as defined in GASB 96.
18	30-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	
19	30-4120.5020	ELECTRIC AND GAS	407	400	400	400	-	400	400	400	400	Lights for City's Welcome Sign
20	30-4120.5024	IT EQUIP, SOFTWARE & SVCS	225	50,000	-	-	(50,000)	-	-	-	-	Moved Rentalscape STR compliance software (\$72k) to SBITA as defined in GASB 96.
21	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	
22	30-4120.5026	MAINT & SERVICE CONTRACTS	34,048	76,000	88,055	76,000	-	34,000	34,000	34,000	34,000	Provision for annual trimming of all roadside palm trees between Breach Inlet and 57th Ave + 19 Palm at Rec Dept (\$34k) and refinish approx. 7 street print crosswalks (\$42k)
23	30-4120.5054	STREET SIGNS	12,459	10,000	19,398	17,000	7,000	15,000	15,000	15,000	15,000	Parking management outsourced. Replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs. FY26 includes replacement of emergency beach access signs.
24	30-4120.5061	ADVERTISING	-	-	-	-	-	-	-	-	-	
25	30-4120.5065	PROFESSIONAL SERVICES	719	-	-	-	-	-	-	-	-	
26	30-4120.5079	MISC. & CONTINGENCY EXP	31,714	32,000	43,467	40,000	8,000	40,000	40,000	40,000	40,000	(\$24k) contract for holiday decorations including installation of Front Beach lights and holiday tree, all bulbs and supplies and storage. Added \$8K for mounting wreaths. Provision for lighting oak trees at end of the IOP Connector (\$5k), US flags (\$3k).
27	30-4120.5085	CAPITAL OUTLAY	128,276	83,333	45,856	-	(83,333)	-	-	-	-	City Hall
28	SUBTOTAL GENERAL GOVT		258,347	251,733	265,951	205,613	(46,120)	165,224	169,015	89,400	89,400	
29	% Increase/(Decrease) from Prior Year		83%	-3%	6%	-18%	-	-20%	2%	-47%		
31	POLICE											
32	30-4420.5021	TELEPHONE/CABLE	13,015	9,000	14,282	15,000	6,000	15,000	15,000	15,000	15,000	Comcast service for IOP Connector camera and Marina pier feed. Increased modem speed for pier cameras.
33	30-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	
34	30-4420.5026	MAINT & SERVICE CONTRACTS	13,486	14,000	12,760	14,000	-	14,000	14,000	14,000	14,000	Covers pooper scooper stations, supplies and repair/replacements as needed by Animal Control.
35	30-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	
36	30-4420.5067	CONTRACTED SERVICES	17,388	60,000	42,896	40,000	(20,000)	40,000	40,000	40,000	40,000	Provision for Charleston County Sheriff 1 Deputy assistance. Includes additional support cost shared with IOP County Park. Replaced with 2 BSOs.
37	30-4420.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	
38	30-4420.5085	CAPITAL OUTLAY	115,067	55,000	55,000	104,000	49,000	69,000	103,400	52,600	64,400	FY26 includes 1 SUV repl (\$64k) and 16 Computers @ \$2,500 to replace windows 10 PCs 16 units (\$40K). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan.
39	SUBTOTAL POLICE		158,956	138,000	124,937	173,000	35,000	138,000	172,400	121,600	133,400	
40	% Increase/(Decrease) from Prior Year		89%	-13%	-9%	25%	-	-20%	25%	-29%	10%	
41												
42	FIRE											
43	30-4520.5009	DEBT SERVICE - PRINCIPAL	82,752	84,076	84,076	85,421	1,345	86,788	88,177	213,083	219,765	Debt service for Fire engine (\$85.4K). FY29+includes new purchase for Pumper Truck.
44	30-4520.5011	DEBT SERVICE - INTEREST	11,205	9,881	9,881	8,536	(1,345)	7,169	5,780	68,119	61,437	Debt service for Fire engine (\$8.5K). FY29+includes new purchase for Pumper Truck.
45	30-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	
46	30-4520.5026	MAINT & SERVICE CONTRACTS	525	-	-	-	-	-	-	-	-	
47	30-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	
48	30-4520.5085	CAPITAL OUTLAY	172,284	183,000	83,000	130,000	(53,000)	606,800	376,400	35,000	87,200	FY26 includes Sea Doo (\$18K), Rescue Boat (\$100K)and PPV Fans (\$12K). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
49	SUBTOTAL FIRE		266,766	276,957	176,957	223,957	(53,000)	700,757	470,357	316,202	368,402	
50	% Increase/(Decrease) from Prior Year		45%	4%	-36%	-19%	-	213%	-33%	-33%	17%	
51												
52	PUBLIC WORKS											
53	30-4620.5026	MAINT & SERVICE CONTRACTS	13,226	44,000	34,000	47,500	3,500	47,500	47,500	47,500	47,500	Charleston Co solid waste disposal fees on Front Beach compactor and beach trash dumpsters (\$9,000), right of way maintenance including Island wide trash clean up (\$19,500), beach path maint (\$2,500), and wayfinding sign maint (\$1,500), city owned road patch as needed (\$15K).
54	30-4620.5054	STREET SIGNS	2,805	1,500	1,500	1,500	-	1,500	1,500	1,500	1,500	
55	30-4620.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	
56	30-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	

	A	B	N	O	R	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND										CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND
			ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
2	GL Number	Description										
57	30-4620.5067	CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-	
58	30-4620.5079	MISC. & CONTINGENCY EXP	-	-	-	-	-	-	-	-	-	
59	30-4620.5084	CONSTRUCTION IN PROGRESS	18,560	-	-	-	-	-	-	-	-	Drainage Phase 4
60	30-4620.5085	CAPITAL OUTLAY	-	110,000	110,000	151,000	41,000	101,400	19,400	86,000	116,000	FY26 includes 100% of City's cost for undergrounding elec lines (\$131k)and 4-in Water Pumps (\$20K). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
61	30-4620.5086	DRAINAGE	870	195,804	195,804	198,668	2,864	448,668	448,668	448,668	448,668	Includes annual ditch maintenance (\$196-199k per year)
62	SUBTOTAL PUBLIC WORKS		35,461	351,304	341,304	398,668	47,364	599,068	517,068	583,668	613,668	
63	% Increase/(Decrease) from Prior Year		-85%	891%	-3%	13%		50%	-14%	13%	5%	
64												
65	RECREATION											
66	30-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	9,000	8,837	-	(9,000)	-	-	-	-	
67	30-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	
68	30-4820.5085	CAPITAL OUTLAY	102,573	164,333	40,000	73,000	(91,333)	27,800	35,000	19,500	4,000	FY26 includes soccer goals (\$8K) and 34% cost of reconstruct 2 tennis courts (\$65K). Forecast period annual amts = 20% of 10 Yr Cap Plan totals
69	SUBTOTAL RECREATION		102,573	173,333	48,837	73,000	(100,333)	27,800	35,000	19,500	4,000	
70	% Increase/(Decrease) from Prior Year		105%	69%	-45%	-159%		-128%	26%	-44%	-79%	
71												
72	FRONT BEACH											
73	30-5620.5009	DEBT SERVICE - PRINCIPAL	14,691	-	-	-	-	-	-	-	-	-
74	30-5620.5010	PRINT AND OFFICE SUPPLIES	11,286	-	2,565	1,700	1,700	1,700	1,700	1,700	1,700	Municipal PCI parking management outsourced. FY26 -Hurricane re-entry stickers
75	30-5620.5011	DEBT SERVICE - PRINCIPAL	2,465	-	-	-	-	-	-	-	-	-
76	30-5620.5013	BANK SERVICE CHARGES	49,216	-	-	-	-	-	-	-	-	Municipal PCI parking management outsourced
77	30-5620.5020	ELECTRIC AND GAS	42,445	42,000	42,803	42,000	-	42,000	42,000	42,000	42,000	Landscape lighting in Front Beach area
78	30-5620.5021	TELEPHONE/CABLE	1,445	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000	Internet service for Code enforcement tablets (\$2,000).
79	30-5620.5022	WATER AND SEWER	2,579	3,500	3,444	3,500	-	3,500	3,500	3,500	3,500	Irrigation
80	30-5620.5024	IT EQUIP, SOFTWARE & SVCS	17,363	8,000	22,384	24,000	16,000	24,000	24,000	24,000	24,000	NetCertPro mgt of City-wide traffic camera system, incl maint and add 'l cameras at Marina, Breach Inlet and JCLong & Ocean (8k). Forecast based on Veris Maturity Analysis schedule for T2 System SBITA as defined in GASB 96.
81	30-5620.5025	NON-CAPITAL TOOLS & EQUIPMENT	4,842	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000	Provision for surveillance camera replacements if needed (\$3k).
82	30-5620.5026	MAINT & SERVICE CONTRACTS	10,910	28,500	19,082	28,500	-	28,500	28,500	28,500	28,500	Sidewalks (\$5k) parking lot (\$10k), irrig (\$2.5k), lighting (\$2.5k), benches/cans (\$2k), road patch (\$5k), surveille camera maint (\$1.5k).
83	30-5620.5027	MACHINE/EQUIPMENT REPAIR	11,815	-	2,878	-	-	-	-	-	-	18 Kiosks repair and maintenance managed and maintained by PCI.
84	30-5620.5041	UNIFORMS	97	2,000	1,000	2,000	-	2,000	2,000	2,000	2,000	BSO uniforms
85	30-5620.5054	STREET SIGNS	2,077	2,000	2,278	2,000	-	2,000	2,000	2,000	2,000	Replace Front Beach parking signs as needed.
86	30-5620.5062	INSURANCE	1,236	1,800	1,914	2,000	200	2,040	2,081	2,122	2,165	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area
87	30-5620.5065	PROFESSIONAL SERVICES	4,155	-	1,592	-	-	-	-	-	-	Municipal PCI parking management outsourced
88	30-5620.5067	CONTRACTED SERVICES	17,800	18,000	18,000	18,000	-	18,000	18,000	18,000	18,000	Beach recycling collection per contract
89	30-5620.5079	MISC. & CONTINGENCY EXP	617	1,000	1,000	1,000	-	7,500	7,500	7,500	7,500	Provision for unanticipated costs.
90	30-5620.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	T2 System SBITA as defined in GASB 96. FY24 forecast based on Veris Maturity Analysis Schedule
91	SUBTOTAL FRONT BEACH		195,038	111,800	123,938	129,700	17,900	136,240	136,281	136,322	136,365	
92	% Increase/(Decrease) from Prior Year		-28%	-43%	11%	16%		5%	0%	0%	0%	
93												
94	TOTAL MUNI ATAX FUND EXPENDITURES		1,017,142	1,303,127	1,081,925	1,203,938	(99,189)	1,767,089	1,500,121	1,266,692	1,345,235	
95	% Increase/(Decrease) from Prior Year		5%	6%	-17%	-8%		47%	-15%	-16%	6%	
96												
97	NET INCOME BEFORE TRANSFERS		1,606,499	1,152,463	1,530,867	1,359,617	207,155	735,110	1,049,425	1,331,148	1,301,866	
98												
99	TRANSFERS											
100	30-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	
101	30-3900.5901	OPERATING TRANSFERS OUT	(829,433)	(1,114,195)	(989,195)	(1,104,821)	9,374	(3,498,375)	(858,602)	(1,067,966)	(1,201,463)	Includes transfers to General Fund for 3 firefighters (\$321.1k), 3 police officers (\$321.2k) and 50% of Pub Works fuel (\$45k) & temp labor (\$124k) and 1 CDL Driver (\$92.2k). FY26 incls transfers to Marina fund of \$50k for Marina green space, \$75K for Marina Maint and \$75k resurface City's portion of reconfigure parking lot. In FY27, \$225k for 50% of bulkhead recoating if necessary and \$2.5M Transfer to Beach Preservation.
102	NET TRANSFERS IN/(OUT)		(829,433)	(1,114,195)	(989,195)	(1,104,821)	9,374	(3,498,375)	(858,602)	(1,067,966)	(1,201,463)	
103												
104	NET INCOME AFTER TRANSFERS		777,066	38,268	541,672	254,796	216,528	(2,763,265)	190,823	263,182	100,403	
105												
106	ENDING FUND BALANCE		4,462,138	4,500,406	5,003,810	5,258,606		2,495,341	2,686,164	2,949,347	3,049,750	

	A	B	N	O	R	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND										CITY OF ISLE OF PALMS HOSPITALITY TAX FUND
			ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
2	GL Number	Description										
3												
4												
5		HOSPITALITY TAX FUND REVENUES					-					
6	35-3450.4108	HOSPITALITY TAX	1,504,549	1,310,168	1,478,799	1,404,859	94,692	1,432,956	1,461,615	1,490,848	1,520,665	FY26 budget based on 95% of most recent 12 month actual collections. Long-term forecast assumes 2% annual increase.
7	35-3500.4504	SALE OF ASSETS	-	-	-	-	-	-	-	-	-	
8	35-3500.4505	INTEREST INCOME	87,478	85,784	75,955	60,764	(25,020)	53,243	53,243	53,243	53,243	FY26 interest income based on 3% annual rate of LGIP investment balance.
9	35-3860.5805	MUNICIPAL LEASE PROCEEDS	-	-	-	-	-	-	-	-	-	
10		TOTAL REVENUES (NO TRANSFERS)	1,592,028	1,395,952	1,554,754	1,465,623	69,671	1,486,199	1,514,858	1,544,091	1,573,908	
11		% Increase/(Decrease) from Prior Year	13%	-12%	11%	5%		1%	2%	2%	2%	
12												
13		GENERAL GOVERNMENT										
14	35-4120.5009	DEBT SERVICE - PRINCIPAL	150,000	159,000	159,000	165,000	6,000	-	-	-	-	60% of Debt service on Fire Station 2 GO bond (\$165K). Maturity date is 1/1/26.
15	35-4120.5011	DEBT SERVICE - INTEREST	8,911	6,091	6,091	3,102	(2,989)	-	-	-	-	60% of Debt service on Fire Station 2 GO bond (\$3.1K). Maturity date is 1/1/26.
16		SUBTOTAL GENERAL GOVT	158,911	165,091	165,091	168,102	3,011	-	-	-	-	
17		% Increase/(Decrease) from Prior Year	2%	4%		2%		-100%	#DIV/0!			
18							-					
19		POLICE					-					
20	35-4420.5009	DEBT SERVICE - PRINCIPAL	38,447	39,715	39,715	41,025	1,310	42,385	43,783	45,227	46,719	Debt service on Axon body worn and In-car camera system, SBITA as defined in GASB 96.
21	35-4420.5011	DEBT SERVICE - INTEREST	11,399	10,131	10,131	8,821	(1,310)	7,468	6,070	4,625	3,133	Debt service on Axon body worn and In-car camera system, SBITA as defined in GASB 96.
22	35-4420.5024	IT EQUIP, SOFTWARE & SVCS	1,640	15,000	15,000	15,000	-	15,000	15,000	15,000	15,000	Police Use-of-Force and De-escalation training software maintenance and repairs as needed (\$3K) & radios (in-car & walkies flash upgrade)(\$12K)
23	35-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,021	2,000	1,200	2,000	-	2,000	2,000	2,000	2,000	Body camera equipment replacements as needed
24	35-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	
25	35-4420.5085	CAPITAL OUTLAY	67,090	88,500	88,500	67,000	(21,500)	34,500	51,700	26,300	32,200	FY26 Patrol Pickup Truck (\$67k). Forecast periods = 10% of the annual Police Dept capital needs per the 10-yr plan.
26		SUBTOTAL POLICE	119,597	155,346	154,546	133,846	(21,500)	101,353	118,553	93,152	99,053	
27		% Increase/(Decrease) from Prior Year	13%	30%	-1%	-14%		-24%	17%	-21%	6%	
28												
29		FIRE										
30	35-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	42,015	71,500	71,500	62,100	(9,400)	62,100	62,100	62,100	62,100	Annual provision for bunker gear \$53,100- this covers all personal protective equipment and accounts for new policy of 2 sets of gear for each employees. Provision for hose & appliances \$9,000 to cover requirements for automatic aid.
31	35-4520.5085	CAPITAL OUTLAY	178,064	126,000	66,000	126,000	-	303,400	188,200	17,500	43,600	FY26 includes ATV (\$26K) and Rescue Boat (\$100K). Forecast periods = 10% of the annual Fire Dept capital needs per the 10-yr plan.
32		SUBTOTAL FIRE	220,078	197,500	137,500	188,100	(9,400)	365,500	250,300	79,600	105,700	
33		% Increase/(Decrease) from Prior Year	39%	-10%	-30%	-5%		94%	-32%	-68%	33%	
34												
35		PUBLIC WORKS										
36	35-4620.5026	MAINT & SERVICE CONTRACTS	163,789	233,800	193,380	233,800	-	233,800	233,800	233,800	233,800	City-wide landscaping contract = approx. \$70,500/year (base price). Add 'l provision provides avail funds for improved landscaping/irrig. This line item is managed by the Asst Public Works Director. Incl's right-of-way maintenance 21st-41st. FY26 includes (\$40K) for Rec Dept landscaping assistance.
37	35-4620.5067	CONTRACTED SERVICES	163,243	92,000	362,590	178,400	86,400	138,800	138,800	138,800	138,800	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd (\$16K)) + Trident Waste & Recycling commercial dumpster service for 6 months (\$114K) in FY26 and Condo Only for 6 months at \$6.4K a month (\$38.4). Commercial businesses to incur cost of service in November. Includes CARTA shuttle contribution (\$10K). FY27+ includes cost of Trident Waste & Recycling for condos only.
38	35-4620.5085	CAPITAL OUTLAY	73,046	38,000	38,000	174,667	136,667	50,700	9,700	43,000	58,000	FY26 includes replacement Flatbed Dump Truck (\$68k) and 1/3 of rear loader (\$106,667) . Forecast periods = 10% of Pub Wks 10 Year Cap Plan totals for non-drainage related capital expenses.
39	35-4620.5086	DRAINAGE	-	-	-	-	-	-	-	-	-	
40		SUBTOTAL PUBLIC WORKS	400,078	363,800	593,970	586,867	223,067	423,300	382,300	415,600	430,600	
41		% Increase/(Decrease) from Prior Year	11%	-9%	63%	61%		-28%	-10%	9%	4%	
42												
43		BUILDING										
44	35-4720.5010	PRINT AND OFFICE SUPPLIES	87	-	-	-	-	-	-	-	-	
45	35-4720.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	
46		SUBTOTAL BUILDING	87	-	-	-	-	-	-	-	-	
47		% Increase/(Decrease) from Prior Year	-74%	-100%								
48												
49		RECREATION										
50	35-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	
51	35-4820.5085	CAPITAL OUTLAY	10,000	37,500	37,500	42,000	4,500	13,900	17,500	9,750	2,000	FY26 incl's Tennis fencing (\$30K) and hallway and lobby lights (\$12k). Forecast period annual amts = 10% of 10 Yr Capital Plan totals. FY28 also includes \$75k to rehab the Breach Inlet boat ramp.
52	35-4830.5092	SPECIAL ACTIVITIES/EVENTS	43,818	47,500	47,500	47,500	-	45,500	45,500	45,500	45,500	Holiday Fest (\$27k), Front Beach Fest (\$16,500) and Sand Sculpting (\$4,000).
53		SUBTOTAL RECREATION	53,818	85,000	85,000	89,500	4,500	59,400	63,000	55,250	47,500	
54		% Increase/(Decrease) from Prior Year	-62%	58%		5%		-34%	6%	-12%	-14%	
55												

	A	B	N	O	R	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND										CITY OF ISLE OF PALMS HOSPITALITY TAX FUND
			ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
2	GL Number	Description										
3												
56	FRONT BEACH AND PARKING MANAGEMENT											
57	35-5620.5026	MAINT & SERVICE CONTRACTS	-	10,000	1,000	-	(10,000)	-	-	-	-	Maintenance and repairs to parking lot as needed.
58	35-5620.5085	CAPITAL OUTLAY	14,050	-	-	-	-	10,000	-	-	20,000	Add or replace public art in FY27 (\$10k) and replace parking kiosks for cash payments in FY30 (\$20k)
59	SUBTOTAL FR BEACH/PKG MGT		14,050	10,000	1,000	-	(10,000)	10,000	-	-	20,000	
60	% Increase/(Decrease) from Prior Year		-50%	-29%			0					
61												
62	TOTAL HOSPITALITY TAX FUND EXPENDITURES		966,620	976,737	1,137,108	1,166,415	189,678	959,553	814,153	643,602	702,853	
63	% Increase/(Decrease) from Prior Year		1%	1%	16%	19%		-18%	-15%	-21%	9%	
64												
65	NET INCOME BEFORE TRANSFERS		625,407	419,215	417,647	299,208	(120,007)	526,646	700,705	900,489	871,055	
66												
67	TRANSFERS											
68	35-3900.4901	OPERATING TRANSFERS IN	258,921	-	-	-	-	-	-	-	-	Includes transfers to General Fund for 2 police officers including livability officer (\$243.2k), 2 firefighter and 50% of Fire Inspector (\$274.2k), 1 CDL Driver (\$82.8K). \$500k Transfer to Beach Preservation in FY27.
69	35-3900.5901	OPERATING TRANSFERS OUT	(277,728)	(528,642)	(528,642)	(600,321)	(71,679)	(932,231)	(367,397)	(455,572)	(510,240)	
70	NET TRANSFERS IN/(OUT)		(18,807)	(528,642)	(528,642)	(600,321)	(71,679)	(932,231)	(367,397)	(455,572)	(510,240)	
71												
72	NET INCOME AFTER TRANSFERS		606,600	(109,428)	(110,996)	(301,113)	(191,686)	(405,585)	333,308	444,917	360,815	
73												
74	ENDING FUND BALANCE		2,046,250	1,936,823	1,935,255	1,634,141		1,228,557	1,561,865	2,006,782	2,367,597	

	A	B		N	O	R	T	U	V	W	X	Y	AA	
1	DRAFT 4			CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND								CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND		
			ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES		
2	GL Number	Description												
3														
4														
5	STATE ACCOMMODATIONS TAX FUND REVENUES						-							
6	50-3450.4105	ACCOMMODATIONS TAX-RELATED	2,277,948	2,134,751	2,376,882	2,329,344	194,593	2,375,931	2,423,450	2,471,919	2,521,357	FY26 budget based on 98% of most recent 12 month actual collections. Increased to match trend and new Airbnb revenue. Long-term forecast assumes 2% annual increase.		
7	50-3450.4107	ACCOMMODATIONS TAX-PROMO	1,051,361	986,503	1,097,022	1,075,082	88,579	1,096,583	1,118,515	1,140,885	1,163,703	FY26 budget based on 98% of most recent 12 month actual collections. Increased to match trend and new Airbnb revenue. Long-term forecast assumes 2% annual increase.		
8	50-3450.4111	GRANT INCOME	12,352	376,200	4,184	-	(376,200)	-	-	-	-			
9	50-3500.4501	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-			
10	50-3500.4504	SALE OF ASSETS	-	-	-	-	-	-	-	-	-			
11	50-3500.4505	INTEREST INCOME	269,127	234,290	215,288	166,348	(67,942)	100,348	100,348	100,348	100,348	FY26 interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced in FY27.		
12	TOTAL REVENUES (NO TRANSFERS)		3,610,788	3,731,744	3,693,376	3,570,774	(160,970)	3,572,862	3,642,313	3,713,152	3,785,408			
13	% Increase/(Decrease) from Prior Year		-1%	3%	-1%	-4%		0%	2%	2%	2%			
14														
15	GENERAL GOVERNMENT													
16	50-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-			
17	50-4120.5022	WATER AND SEWER	324	600	350	400	(200)	400	400	400	400	Irrigation at Breach Inlet sign		
18	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	394	6,000	4,185	6,000	-	6,000	6,000	6,000	6,000	Add/replace/maintain benches, etc. at Carmen R Bunch and Leola Hanbury parks (\$1k) and provision for addition/maintenance of beach wheelchairs (\$5k)		
21	50-4120.5077	PROGRAMS/SPONSORSHIPS	73,578	95,000	99,941	126,000	31,000	120,000	120,000	120,000	120,000	Provision for events and sponsorships approved by the Accommodations Tax Advisory Committee increased from \$50K to \$75K and July 4th Fireworks show increased to (\$51K) based on contract and incidentals.		
22	50-4120.5079	MISCELLANEOUS	-	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000			
23	50-4120.5085	CAPITAL OUTLAY	-	108,333	62,477	-	(108,333)	-	-	-	-			
	50-4120.5090	TOURISM PROMOTION EXP	1,021,403	979,259	1,097,022	1,056,082	76,823	1,077,583	1,099,515	1,121,885	1,143,703	Includes State-mandated 30% transfer (\$1,075,082 less \$34K for City's new Public Relations & Tourism Coordinator) to one or more DMOs (Designated Marketing Organizations) that have an "existing, ongoing tourism promotion program" or a DMO that can demonstrate that "it can develop an effective tourism promotion program". City Council could continue to designate the Charleston Area CVB/Explore Charleston as the City's only DMO and/or designate another organization that meets the State's requirements. Also includes \$15k for City Hall visitor T-shirt/promotional programs		
25	SUBTOTAL GENERAL GOVT		1,095,699	1,190,192	1,264,975	1,189,482	(710)	1,204,983	1,226,915	1,249,285	1,271,103			
26	% Increase/(Decrease) from Prior Year		-10%	9%	6%	0%		1%	2%	2%	2%			
27														
28	POLICE													
29	50-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	11,718	25,000	22,249	7,500	(17,500)	7,500	7,500	7,500	7,500	Body armor as needed (\$7.5k).		
30	50-4420.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-			
31	50-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-			
32	50-4420.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-			
33	50-4420.5085	CAPITAL OUTLAY	47,084	82,921	82,921	66,000	(16,921)	69,000	103,400	52,600	64,400	FY26 incls a ATV (\$22K), Speed Radar & Trailer (\$20K), 1/2 PSB Gate (\$6K). FY26 includes computer servers per VC3(\$18K). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan		
34	SUBTOTAL POLICE		58,802	107,921	105,170	73,500	(34,421)	76,500	110,900	60,100	71,900			
35	% Increase/(Decrease) from Prior Year		-26%	84%	-3%	-32%		4%	45%	-46%	20%			
36														
37	FIRE													
38	50-4520.5009	DEBT SERVICE - PRINCIPAL	82,439	83,947	83,947	85,483	1,536	292,873	303,214	313,955	233,199	Debt service for 75' ladder truck. FY27+ includes new purchase for new Ladder Truck.		
39	50-4520.5011	DEBT SERVICE - INTEREST	9,476	7,967	7,967	6,431	(1,536)	111,117	100,776	90,035	78,876	Debt service for 75' ladder truck. FY27+ includes new purchase for new Ladder Truck.		
40	50-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-			
41	50-4520.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-			
42	50-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-			
43	50-4520.5085	CAPITAL OUTLAY	5,570	153,250	53,250	126,000	(27,250)	606,800	376,400	35,000	87,200	FY26 includes 1/2 cost of one Thermal Imaging Camera (\$20K), Rescue Boat (\$100K) and 1/2 cost of PSB Gate (\$6K). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.		
44	SUBTOTAL FIRE		97,485	245,165	145,165	217,914	(27,251)	1,010,790	780,390	438,990	399,275			
45	% Increase/(Decrease) from Prior Year		-28%	151%	-41%	-11%		364%	-23%	-44%	-9%			
46														
47	PUBLIC WORKS													
48	50-4620.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-			
49	50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-			
50	50-4620.5079	MISCELLANEOUS	2,798	7,500	7,500	7,500	-	7,500	7,500	7,500	7,500	Annual provision for beach trash cans.		
51	50-4620.5085	CAPITAL OUTLAY	188,405	570,000	-	626,667	56,667	101,400	19,400	86,000	116,000	Includes approx. (\$520k) of the Waterway Blvd multi-use path elevation project and 1/3 of rear loader garbage truck (\$106,667). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.		
52	SUBTOTAL PUBLIC WORKS		191,202	577,500	7,500	634,167	56,667	108,900	26,900	93,500	123,500			
53	% Increase/(Decrease) from Prior Year		373%	202%	-99%	10%		-83%	-75%	248%	32%			
54														
55	RECREATION													
57	50-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-			

	A	B	N	O	R	T	U	V	W	X	Y	AA
1	DRAFT 4		CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND									CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND
			ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
2	GL Number	Description										
5												
58	50-4820.5085	CAPITAL OUTLAY	124,622	124,334	-	85,000	(39,334)	27,800	35,000	19,500	4,000	FY26 incls \$20K cost of playground equipment /scoreboards when failed and (34% of \$190K (\$65k) cost of reconstruct 2 Tennis courts. Forecast period annual amts = 20% of 10 Yr Cap Plan totals
59	50-4830.5092	SPECIAL ACTIVITIES	15,163	16,500	16,500	16,500	-	16,500	16,500	16,500	16,500	Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,500).
60		SUBTOTAL RECREATION	139,786	140,834	16,500	101,500	(39,334)	44,300	51,500	36,000	20,500	
61		% Increase/(Decrease) from Prior Year	17%	1%	-88%	-28%		-56%	16%	-30%	-43%	
62												
63		FRONT BEACH AND FRONT BEACH RESTROOMS										
64	50-5620.5020	ELECTRIC AND GAS	631	750	750	750	-	750	750	750	750	
65	50-5620.5022	WATER AND SEWER	11,922	12,500	12,500	12,500	-	12,500	12,500	12,500	12,500	Includes outside showers
66	50-5620.5026	MAINT & SERVICE CONTRACTS	14,685	45,000	40,831	45,000	-	20,000	20,000	20,000	20,000	Includes \$20,000 for maintenance of public restrooms and \$25,000 to rehab approx. 250 LFt of white fencing in front beach areas.
67	50-5620.5044	CLEANING/SANITARY SUPPLY	9,210	11,000	10,506	11,000	-	10,000	10,000	10,000	10,000	Supplies for front beach restrooms
68	50-5620.5062	INSURANCE	10,911	13,200	10,726	10,941	(2,259)	11,159	11,383	11,610	11,842	General Liability SCMIRF and Flood Wright National
69	50-5620.5065	PROFESSIONAL SERVICES	80	80	80	80	-	80	80	80	80	Backflow tests
70	50-5620.5067	CONTRACTED SERVICES	108,277	125,000	117,110	125,000	-	125,000	125,000	125,000	125,000	Includes \$40k for year-round cleaning and maintenance of public restrooms and \$85k year-round business district (on street) & beach trash collection. Cost of PT attendant payroll expenses (\$30k) is now included in the General Fund, but offset by a Transfer In from the State Atax Fund.
73	50-5620.5085	CAPITAL OUTLAY	-	170,000	70,000	95,000	(75,000)	170,000	-	-	-	FY26 - FY26 includes \$70k per year to repair 4500 linear ft of sidewalks on Ocean Blvd between 10th and 14th (1/5 or 900 linear ft per year). Benches for front beach (\$25K) and resurface city owned portion of Ocean Blvd in FY27 (\$100k).
74		SUBTOTAL FR BEACH RESTRMS	155,717	377,530	262,503	300,271	(77,259)	349,489	179,713	179,940	180,172	
75		% Increase/(Decrease) from Prior Year	-16%	142%	-30%	-20%		16%	-49%	0%	0%	
76												
77		TOTAL STATE ATAX FUND EXPENDITURES	1,738,691	2,639,142	1,801,813	2,516,833	(122,309)	2,794,963	2,376,317	2,057,815	2,066,450	
78		% Increase/(Decrease) from Prior Year	-2%	52%	-32%	-5%		11%	-15%	-13%	0%	
79												
80		NET INCOME BEFORE TRANSFERS	1,872,097	1,092,603	1,891,563	1,053,941	(38,662)	777,900	1,265,995	1,655,337	1,718,958	
81												
82		TRANSFERS										
83	50-3900.4901	OPERATING TRANSFERS IN		-	-	-	-	-	-	-	-	
84	50-3900.5901	OPERATING TRANSFERS OUT	(1,133,147)	(1,450,294)	(1,400,294)	(1,460,781)	(10,487)	(4,246,788)	(1,067,219)	(1,323,352)	(1,488,108)	Incls xfers to Gen Fund for Public Relations & Tourism Coordinator (\$42.1), 3 firefighters (\$294.1k), 3 Paramedics (\$339.4k), 2 police officer (\$212.4k), 100% of BSOs and Marina Parking Attendant (\$60k), Police OT (\$20k), Front Beach restroom attendant (\$30.4k), STR Coordinator (\$79.2K) and Code Enforcement Officer (\$80K). Also includes 75% of annual debt svc on Marina dock bond (\$249.8k), and Beach Run sponsorship (\$3k). FY26 Incls transfers to Marina fund for Marina green space (\$50k). \$225k in FY27 for 50% of bulkhead recoating if necessary and \$3M transfer to Beach Preservation.
85		NET TRANSFERS IN/(OUT)	(1,133,147)	(1,450,294)	(1,400,294)	(1,460,781)	(10,487)	(4,246,788)	(1,067,219)	(1,323,352)	(1,488,108)	
86												
87		NET INCOME AFTER TRANSFERS	738,950	(357,691)	491,269	(406,840)	(49,149)	(3,468,888)	198,776	331,985	230,850	
88												
89		ENDING FUND BALANCE	4,893,009	4,535,318	5,384,278	4,977,438		1,508,550	1,707,326	2,039,311	2,270,161	

	A	B	N	O	R	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS BEACH MAINTENANCE AND PRESERVATION BUDGET										CITY OF ISLE OF PALMS BEACH MAINTENANCE AND PRESERVATION BUDGET
2	GL Number	Description	ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
3												
4	REVENUES - BEACH PRESERVATION FEE FUND (58)											
9	58-3450.4105	BEACH PRESERVATION FEE	1,667,828	1,614,390	1,721,845	1,687,408	73,018	1,721,156	1,755,579	1,790,691	1,826,505	FY26 budget based on 98% of most recent 12 month actual collections. Increased to match trend and factoring in new Airbnb revenue. Long-term forecast assumes 2
10	58-3450.4111	GRANT INCOME	856,490	500,000	300,203	-	(500,000)	-	-	-	-	
11	58-3450.4501	MISCELLANEOUS			1,100,000	-	-					FY25 forecast includes Airbnb settlement.
12	58-3500.4505	INTEREST INCOME	486,294	420,706	415,638	280,824	(139,882)	45,000	45,000	45,000	45,000	FY26 interest income based on 3% annual rate of LGIP investment balance.
13		TOTAL REVENUES	3,010,612	2,535,095	3,537,686	1,968,232	(566,863)	1,766,156	1,800,579	1,835,691	1,871,505	
14												
15	EXPENDITURES - BEACH PRESERVATION FEE FUND (58)											
24	58-4120.5026	B MAINT & SERVICE CONTRACTS	850	25,000	25,000	75,000	50,000	-	-	-	-	Matching fund provision for dune vegetation planting program. FY26 increased from \$25K to \$75K and removed future forecasts.
25	58-4120.5065	B PROFESSIONAL SERVICES	357,462	425,000	1,271,704	570,000	145,000	775,000	125,000	100,000	100,000	Ongoing monitoring of entire shoreline (\$100k), remaining balance for design & permitting related to next large off-shore nourishment project (\$300K), USACE coordination (\$20k) and Groin permitting (\$150k). In FY27, \$575k for potential beach project management fee of off-shore project. In FY28, updated beach mgt plan (\$25k).
26	58-4120.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	Emergency Beach Access Path
27	58-4120.5085	B CAPITAL OUTLAY	17,950	765,000	565,203	285,000	(480,000)	265,000	285,000	265,000	285,000	\$250k per year to repair/replace/add beach walkovers to include improved handicapped access. Includes Mobi-mat material for beach accesses as needed (\$35k),
28	58-4120.5087	B BEACH NOURISHMENT	1,878,596	587,500	362,500	-	(587,500)	19,340,909	-	-	-	FY27 includes construction of large scale project- Breach Inlet (\$8,591M @ 560,000cy @ 12.50 = \$7M plus \$1,591M mobilization fee) and WDCA City 45% portion (\$6.750M- 1,200,000cy @ 12.50 @ 45% = \$6,750M). City pays 45% for WD sand placement, which is same % as accommodations fees collected from WD. FY27 also includes \$4M for construction of 4 groins at \$1M each.
29		TOTAL EXPENDITURES	2,254,858	1,802,500	2,224,407	930,000	(872,500)	20,380,909	410,000	365,000	385,000	
30												
31	NET INCOME BEFORE TRANSFERS		755,754	732,595	1,313,279	1,038,232	305,637	(18,614,753)	1,390,579	1,470,691	1,486,505	
32												
40												
41	NET INCOME AFTER TRANSFERS		755,754	732,595	1,313,279	1,038,232	305,637	(9,614,753)	1,390,579	1,470,691	1,486,505	
42												
43	ENDING FUND BALANCE		9,101,477	9,834,072	10,414,756	11,452,988		1,838,235	3,228,814	4,699,505	6,186,010	

	A	B	N	O	R	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET										CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET
			ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
2	GL Number	Description										
3												
4												
5		DISASTER RECOVERY FUND REVENUES										
6	60-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-	
7	60-3500.4501	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	
8	60-3500.4505	INTEREST INCOME	167,266	149,308	127,219	105,053	(44,255)	105,053	105,053	105,053	105,053	FY26 interest income based on 3% annual rate of LGIP investment balance.
9	TOTAL REVENUES		167,266	149,308	127,219	105,053	(44,255)	105,053	105,053	105,053	105,053	
10	% Increase/(Decrease) from Prior Year		40%	-11%	-15%	-30%						
11												
12		DISASTER RECOVERY FUND EXPENDITURES										
13	60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	
14	60-4120.5045	STORM PREPARATION/CLEANUP	1,510	10,000	38,682	10,000	-	10,000	10,000	10,000	10,000	Only if needed
15	60-4120.5058	HURRICANE BUILDING COSTS	-	-	-	-	-	-	-	-	-	
16	60-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	
17	60-4120.5079	MISCELLANEOUS	54	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000	\$3k annually for costs related to annual Hurricane Expo community event
18	TOTAL EXPENDITURES		1,564	13,000	41,682	13,000	-	13,000	13,000	13,000	13,000	
19	% Increase/(Decrease) from Prior Year		-99%		221%							
20												
21	60-3900.4901	OPERATING TRANSFERS IN	73,683	-	-	-	-	-	-	-	-	
22												
23	DISASTER RECOVERY NET INCOME AFTER TRANSFERS											
24	NET OF REVENUES & EXPENDITURES		239,385	136,308	85,537	92,053	(44,255)	92,053	92,053	92,053	92,053	
25												
26	ENDING FUND BALANCE		3,406,129	3,542,437	3,491,666	3,583,719		3,675,772	3,767,825	3,859,877	3,951,930	
27												
28												
29												
30												
31		FIRE DEPARTMENT 1% REVENUES										
32	40-3450.4120	VFD 1% REBATE	227,860	218,688	283,493	283,493	64,805	283,000	283,000	283,000	283,000	
33	40-3500.4505	INTEREST INCOME	775	680	662	578	(102)	578	578	578	578	FY26 interest income based on 3% annual rate of LGIP investment balance.
34	TOTAL FIRE DEPT 1% REVENUES		228,635	219,368	284,155	284,071	64,703	283,578	283,578	283,578	283,578	
35	% Increase/(Decrease) from Prior Year		9%	-4%	30%	29%		0%				
36												
37		FIRE DEPARTMENT 1% EXPENDITURES										
38	40-4520.5013	BANK SERVICE CHARGES	48	70	70	50	(20)	50	50	50	50	
39	40-4520.5014	MEMBERSHIP AND DUES	-	-	6,867	7,000	7,000	7,000	7,000	7,000	7,000	
40	40-4520.5021	TELEPHONE/CABLE	4,228	6,100	4,300	4,700	(1,400)	4,700	4,700	4,700	4,700	
41	40-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	
42	40-4520.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	
43	40-4520.5062	INSURANCE	218,050	211,200	264,160	269,443	58,243	269,443	269,443	269,443	269,443	
44	40-4520.5079	MISCELLANEOUS	1,891	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000	
45	TOTAL FIRE DEPT 1% EXPENDITURES		224,217	219,370	277,397	283,193	63,823	283,193	283,193	283,193	283,193	
46	% Increase/(Decrease) from Prior Year		13%	41%	26%	29%						
47												
48	FIRE DEPT 1% NET INCOME		4,418	(2)	6,758	878	880	385	385	385	385	
49												
50	ENDING FUND BALANCE		35,740	35,738	42,498	43,375		43,760	44,144	44,529	44,914	
75												
76		VICTIMS FUND REVENUES										
77	64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	15,063	13,856	15,419	14,000	144	14,000	14,000	14,000	14,000	-
78	64-3500.4505	INTEREST	-	-	-	-	-	-	-	-	-	
79	TOTAL VICTIMS FUND REVENUES		15,063	13,856	15,419	14,000	144	14,000	14,000	14,000	14,000	90

	A	B	N	O	R	T	U	V	W	X	Y	AA
1	DRAFT 4	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET										CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET
	GL Number	Description	ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25 BUDGET	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
80	% Increase/(Decrease) from Prior Year		1%	-8%	11%	1%						
82	VICTIMS FUND EXPENDITURES											-
83	64-4420.5010	PRINT AND OFFICE SUPPLIES	-	500	500	500	-	500	500	500	500	
84	64-4420.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	
85	64-4420.5014	MEMBERSHIP AND DUES	-	100	100	100	-	100	100	100	100	
86	64-4420.5021	TELEPHONE/CABLE	-	2,600	-	1,500	(1,100)	1,500	1,500	1,500	1,500	
87	64-4420.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	
88	64-4420.5064	EMPLOYEE TRAINING	612	1,500	700	1,500	-	1,500	1,500	1,500	1,500	
89	64-4420.5079	MISCELLANEOUS	10,275	2,000	9,611	3,000	1,000	3,000	3,000	3,000	3,000	
90	TOTAL VICTIMS FUND EXPENDITURES		10,886	6,700	10,911	6,600	(100)	6,600	6,600	6,600	6,600	
91	% Increase/(Decrease) from Prior Year		31%	-38%	63%	-1%						
93	VICTIMS FUND NET INCOME BEFORE TRANSFERS		4,177	7,156	4,508	7,400	244	7,400	7,400	7,400	7,400	
95	60-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	
96	64-3900.5901	OPERATING TRANSFERS OUT	(4,750)	(3,000)	(3,000)	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)	Transfers out to General Fund to support payroll costs of part-time victims advocate in the Police Dept
98	VICTIMS NET INC AFTER TRANSFERS		(574)	4,156	1,508	4,400	244	4,400	4,400	4,400	4,400	
100	ENDING FUND BALANCE		34,610	38,766	36,118	40,518		44,918	49,318	53,718	58,118	
122	RECREATION BUILDING FUND REVENUES											
124	68-3500.4501	MISCELLANEOUS REVENUE	16,946	18,750	18,750	17,000	(1,750)	17,000	17,000	17,000	17,000	Includes \$15k for Beach Run registration fees. Engraved bricks 40 @ \$50.00 each.
125	68-3500.4505	INTEREST	6,142	2,994	5,238	3,499	505	500	500	500	500	FY26 interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced in FY27.
126	TOTAL RECREATION FUND REVENUES		23,088	21,744	23,988	20,499	(1,245)	17,500	17,500	17,500	17,500	
127	% Increase/(Decrease) from Prior Year		3%	-6%	10%	-6%		-15%				
129	RECREATION BUILDING FUND EXPENDITURES											
130	68-4820.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	
131	68-4820.5026	MAINT & SERVICE CONTRACTS	1,600	2,000	2,000	1,600	(400)	1,600	1,600	1,600	1,600	Expense related to engraving pavers at Rec Dept. Budget 40 bricks at \$40 each
132	68-4820.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	
133	68-4820.5085	CAPITAL OUTLAY	-	127,000	36,000	60,000	(67,000)	-	-	-	-	32% (\$60K) cost to reconstruct 2 Tennis Courts total of \$190K.
134	68-4830.5092	SPECIAL ACTIVITIES	10,951	15,000	15,000	15,000	-	15,000	15,000	15,000	15,000	Expenses related to IOP Beach Run
135	TOTAL RECREATION FUND EXPENDITURES		12,551	144,000	53,000	76,600	(67,400)	16,600	16,600	16,600	16,600	
136	% Increase/(Decrease) from Prior Year		11%	1047%	-63%	-47%		-78%				
137												-
138	68-3900.4901	OPERATING TRANSFERS IN	3,000	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000	Transfer in from State Atax fund to sponsor IOP Beach Run
139												-
140	REC BUILDING FUND NET INCOME		13,537	(119,256)	(26,012)	(53,101)	66,155	3,900	3,900	3,900	3,900	
141												
142	ENDING FUND BALANCE		126,779	7,523	100,767	47,666		51,566	55,466	59,366	63,266	

	A	B	N	O	R	T	U	V	W	X	Y	AA
1	DRAFT 4		CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET									CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET
			ACTUAL	BUDGET	FORECAST	BUDGET	INCREASE/ (DECREASE) FROM FY25	FORECAST	FORECAST	FORECAST	FORECAST	NOTES
2	GL Number	Description	FY24	FY25	FY25	FY26		FY27	FY28	FY29	FY30	
3												
4												
5	MARINA REVENUES											
6	90-3450.4111	GRANT INCOME	683,357	-	-	1,500,000	1,500,000	-	-	-	-	\$1.5M State budget allocation for Marina dredging
7	90-3500.4501	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-	
8	90-3500.4505	INTEREST INCOME	98,405	85,279	106,073	71,635	(13,644)	26,635	26,635	26,635	26,635	FY26 interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced for Marina Dredging.
9	90-3600.4610	MARINA STORE LEASE INCOME	60,685	100,640	60,685	62,809	(37,831)	64,065	65,346	66,653	67,986	FY26 budget based on current base rent. Forecast assumes a 2% annual increase.
10	90-3600.4620	MARINA OPERATIONS LEASE INCOME	143,617	239,243	143,617	148,644	(90,599)	151,616	154,649	157,742	160,897	FY26 budget based on current base rent. Forecast assumes a 2% annual increase.
11	90-3600.4630	MARINA RESTAURANT LEASE INCOME	93,410	145,000	95,410	98,749	(46,251)	100,724	102,739	104,794	106,889	FY26 budget based on current base rent. Forecast assumes a 2% annual increase.
12	90-3600.4645	MARINA STORE VARIABLE LEASE INCOME	6,899	-	15,985	15,186	15,186	15,945	16,742	17,579	18,458	FY26 budget based on 95% of last 12 months estimated additional rent. Forecast assumes a 5% annual increase.
13	90-3600.4655	MARINA OPERATIONS VARIABLE LEASE IN	21,426	-	83,443	79,271	79,271	15,750	16,538	17,364	18,233	FY26 budget based on 95% of last 12 months estimated additional rent. Forecast assumes a 5% annual increase.
14	90-3600.4660	MARINA PUBLIC DOCK INCOME	-	-	-	-	-	-	-	-	-	
15	90-3600.4665	MARINA RESTARUANT VARIABLE LEASE IN	125,513	-	269,630	256,149	256,149	15,750	16,538	17,364	18,233	FY26 budget based on 95% of last 12 months estimated additional rent. Forecast assumes a 5% annual increase.
16	90-3600.4670	MARINA STORE LEASE INTEREST	43,016	-	41,785	40,456	40,456	39,050	37,582	36,049	34,649	Per GASB 87 - To record how leases are accounted for by governmental entities.
17	90-3600.4680	MARINA OPERATIONS LEASE INTEREST	102,013	-	100,285	97,095	97,095	93,721	90,197	86,517	83,157	Per GASB 87 - To record how leases are accounted for by governmental entities.
18	90-3600.4690	MARINA RESTAURANT LEASE INTEREST	69,362	-	66,857	64,730	64,730	62,481	60,131	57,678	55,438	Per GASB 87 - To record how leases are accounted for by governmental entities.
19	TOTAL REVENUES		1,447,703	570,162	983,770	2,434,724	1,864,562	585,738	587,096	588,375	590,574	
20	% Increase/(Decrease) from Prior Year		105%	-61%	73%	327%		-76%	0%	0%	0%	
21												
22	MARINA GENERAL & ADMINISTRATIVE											
23	90-6120.5011	DEBT SERVICE - INTEREST	74,034	69,854	69,854	64,152	(5,702)	58,342	52,402	46,332	40,133	Includes interest expense on \$4.3 million bond for dock replacement. Marina debt service is funded 75% with State Atax and 25% from the Marina.
25	90-6120.5022	WATER AND SEWER	433	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000	Irrigation around sign
26	90-6120.5026	MAINT & SERVICE CONTRACTS	4,827	50,000	10,000	1,575,000	1,525,000	75,000	75,000	75,000	75,000	Marina maintenance contingency, increased FY26+ (\$75K). Approx .6% of insured boat ramp, bulkhead and dock value. FY26 includes \$1.5M dredging project funded by a State budget allocation.
28	90-6120.5065	PROFESSIONAL SERVICES	29,213	82,000	68,335	32,000	(50,000)	32,000	32,000	32,000	32,000	Legal fees (\$10k), UST tank tests (\$2k) and provision for tenant financial statement review (\$20k).
29	90-6120.5079	MISCELLANEOUS	6,120	7,200	7,200	7,200	-	7,200	7,200	7,200	7,200	Provision for resident eco-tour outings
30	SUBTOTAL		114,626	210,054	156,389	1,679,352	1,469,298	173,542	167,602	161,532	155,333	
31	% Increase/(Decrease) from Prior Year		-28%	83%	-26%	699%		-90%	-3%	-4%	-4%	
32												
33	MARINA STORE											
34	90-6220.5022	WATER AND SEWER	360	360	360	360	-	360	360	360	360	Annual Fireline inspection
36	90-6220.5030	DEPRECIATION	7,180	7,610	7,610	7,610	-	7,610	7,610	7,610	7,610	
37	90-6220.5062	INSURANCE	518	600	600	600	-	600	600	600	600	Underground storage tank insurance on (2) fuel tanks. Tenant pays for property, liability and flood coverage.
38	90-6220.5065	PROFESSIONAL SERVICES	80	500	500	500	-	500	500	500	500	DHEC underground storage tank fees
40	SUBTOTAL		8,137	9,070	9,070	9,070	-	9,070	9,070	9,070	9,070	
41	% Increase/(Decrease) from Prior Year		7%	11%								
42												
43	MARINA OPERATIONS											
44	90-6420.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	450,000	-	-	-	\$450,000 for bulkhead recoating in FY27
45	90-6420.5030	DEPRECIATION	310,805	315,000	315,000	315,000	-	315,000	315,000	315,000	315,000	Includes depreciation on docks
46	90-6420.5061	ADVERTISING	-	5,000	2,500	5,000	-	5,000	5,000	5,000	5,000	
47	90-6420.5062	INSURANCE	216,484	224,800	224,800	301,000	76,200	307,020	313,160	319,424	319,424	Includes property and liability for the ramp & bulkhead (\$35k), docks (\$330k*80%=\$264k) and underground storage tank insurance on (2) fuel tanks (\$2k). Assume 2% annual increase during forecast period.
50	SUBTOTAL		527,290	544,800	542,300	621,000	76,200	1,077,020	633,160	639,424	639,424	
51	% Increase/(Decrease) from Prior Year		3%	3%	0%	14%		73%	-41%	1%		
52												
53	MARINA RESTAURANT											
54	90-6520.5020	ELECTRIC AND GAS	-	-	-	-	-	-	-	-	-	
55	90-6520.5022	WATER AND SEWER	-	-	-	-	-	-	-	-	-	
56	90-6520.5026	MAINT & SERVICE CONTRACTS	845	-	-	-	-	-	-	-	-	
57	90-6520.5030	DEPRECIATION	4,874	5,250	5,250	5,250	-	5,250	5,250	5,250	5,250	
58	90-6520.5062	INSURANCE	7,902	7,600	7,600	22,400	14,800	22,848	23,305	23,771	23,771	Portion of dock insurance attributable to restaurant dock (\$160k*14%=\$22.4k). Assume 2% annual increase during forecast period. Tenant pays for property, liability and flood coverage.
59	90-6520.5065	PROFESSIONAL SERVICES	200	200	200	200	-	200	200	200	200	Backflow tests.
62	SUBTOTAL		13,822	13,050	13,050	27,850	14,800	28,298	28,755	29,221	29,221	
63	% Increase/(Decrease) from Prior Year		14%	-6%		113%		2%	2%	2%		
64												
65	MARINA PUBLIC DOCK											
66	90-6820.5020	M ELECTRIC AND GAS	686	675	675	700	25	-	-	-	-	Electricity for public dock
67	90-6820.5026	M MAINT & SERVICE CONTRACTS	3,779	-	1,684	-	-	-	-	-	-	Complete improvements to green space surrounding new public dock moved to capital in FY26 for land improvements.
68	90-6820.5030	M DEPRECIATION	2,938	15,000	15,000	3,000	(12,000)	-	-	-	-	Depreciation on dock
69	90-6820.5062	M INSURANCE	3,387	13,000	8,800	9,600	(3,400)	-	-	-	-	Portion of dock insurance attributable to the existing public dock (\$160K*6%=\$9.6k). Assume 2% annual increase during forecast period.
70	90-6820.5079	M MISCELLANEOUS	476	-	-	-	-	-	-	-	-	

	A	B	N	O	R	T	U	V	W	X	Y	AA
1	DRAFT 4		CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET									CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET
2	GL Number	Description	ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	INCREASE/ (DECREASE) FROM FY25	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
71		SUBTOTAL	11,265	28,675	26,159	13,300	(15,375)	-	-	-	-	
72		% Increase/(Decrease) from Prior Year	-29%	155%	-9%	-54%		-100%	#DIV/0!	#DIV/0!	#DIV/0!	
73												
74		TOTAL MARINA EXPENSES	675,140	805,649	746,968	2,350,572	1,544,923	1,287,930	838,587	839,247	833,047	
75		% Increase/(Decrease) from Prior Year	-4%	19%	-7%	192%		-45%	-35%	0%	-1%	
76												
77		NET INCOME BEFORE TRANSFERS	772,563	(235,488)	236,802	84,152	319,640	(702,192)	(251,491)	(250,872)	(242,473)	
78												
79		TRANSFERS										
80	90-3900.4901	OPERATING TRANSFERS IN	753,430	641,391	466,391	499,864	(141,527)	775,007	325,052	324,999	324,850	Incls annual transfers to Marina from State Atax Fund for 75% of total annual P&I payments (\$250k) & maintenance (\$75k). In FY26 \$50k each from Muni & State Atax for green space and \$75k from Muni 50% of the resurfacing City's portion of parking lot. FY27, \$450k for recoating the bulkhead if necessary.
81							-					
82		NET INCOME AFTER TRANSFERS	1,525,993	405,903	703,193	584,016	178,113	72,815	73,561	74,127	82,377	
83												
84		ENDING NET POSITION	7,624,199	8,030,102	8,327,391	8,911,407		8,984,223	9,057,784	9,131,911	9,214,288	
85		ENDING CASH BALANCE	3,161,161	3,161,161	3,161,201	4,300,129		3,975,805	4,096,226	4,211,213	4,328,450	
89												
90		CASH BALANCE	3,161,161	3,161,161								
91		ESTIMATE FUTURE CASH BALANCES:										
92		BEGINNING CASH		3,161,161	3,161,201	3,954,253		4,300,129	3,975,805	4,096,226	4,211,213	
93		ADD NET INCOME		(235,488)	236,802	84,152		(702,192)	(251,491)	(250,872)	(242,473)	
94		ADD TRANSFERS IN		641,391	466,391	499,864		775,007	325,052	324,999	324,850	
95		ADD NON-CASH DEPRECIATION		342,860	342,860	330,860		327,860	327,860	327,860	327,860	
96		LESS RESTRICTED GRANT - MARINA DREDGING		-	-							
97		LESS CAPITAL ADDS NOT IN EXPENSE (Greenspace & Resurface City's Portion of parking lot) FY26 includes Marina		(466,000)		(300,000)		(450,000)				
98		LESS BOND PRINCIPAL PAYMENT NOT INCLUDED IN EXPENSE		(264,000)	(253,000)	(269,000)		(275,000)	(281,000)	(287,000)	(293,000)	
99		ENDING CASH		3,179,924	3,954,253	4,300,129		3,975,805	4,096,226	4,211,213	4,328,450	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Isle of Palms Debt Schedule

Decription	Year Issued	Original Debt Amt	Original Rate	Current Rate	Original Term	Matures	FY2026			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038	Total Payments FY26-FY38			
							P	I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P	I	P&I		
CURRENTLY OUTSTANDING:																									
Fire Station #2	FY07	3,650,000	3.99% non-taxable	1.88% non-taxable	20 years	FY26	275,000	5,170	280,170												275,000	5,170	280,170		
Pub Safety Building	FY09	6,700,000	4.14% non-taxable	4.14% non-taxable	20 years	FY28	425,000	54,855	479,855	487,260	468,630										1,325,000	110,745	1,435,745		
75' Fire Ladder Truck	FY20	848,267	1.83% non-taxable	1.83% non-taxable	10 years	FY29	85,483	6,431	91,915	91,915	91,915	91,915									351,435	16,224	367,658		
Drainage Phase 3	FY21	3,500,000	1.71% non-taxable	1.71% non-taxable	15 years	FY35	222,000	41,057	263,057	263,261	263,396	263,463	263,462	263,392	263,254	263,047	262,772	263,429			2,401,000	231,534	2,632,534		
Marina Docks	FY21	4,300,000	2.16% taxable	2.16% taxable	15 years	FY35	269,000	64,152	333,152	333,342	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042			2,970,000	364,198	3,334,198		
Fire Engine	FY22	875,706	1.6% non-taxable	1.6% non-taxable	10 years	FY31	85,421	8,536	93,957	93,957	93,957	93,957	93,957	94,230							533,472	30,543	564,014		
Subscription Based Software (SBITs) (Note A)	FY22-FY24	1,050,278	inputed average approx 7.15%		Varies	FY24 - FY39	112,529	45,198	157,727	163,008	168,541	78,074	79,350	80,684	32,227	33,687	35,213	17,072	17,755	18,465	14,260	679,817	216,247	896,064	
City Hall				4.75%	15 years						-	-	-	-	-	-	-	-	-	-	-	-	-		
Fire Engine Ladder Truck	FY27	2,500,000	4.25%	4.25%	10 years	FY36			312,075	312,075	312,075	312,075	312,075	312,075	312,075	312,076	312,076	312,075	312,075		2,500,000	620,752	3,120,752		
Fire Engine Pumper Truck	FY29	1,500,000	4.25%	4.25%	10 years	FY38			-	-	187,245	187,245	187,245	187,245	187,245	187,245	187,245	187,245	187,246	187,245	187,246	1,500,000	372,452	1,872,452	
SUBTOTAL EXISTING DEBT SERVICE							1,474,433	225,399	1,699,833	1,744,817	1,731,915	1,360,061	1,269,221	1,271,430	1,128,125	1,129,770	1,131,260	1,112,863	517,076	205,710	201,506	12,535,724	1,967,864	14,503,587	
									1,693,120	1,734,493	1,717,800	1,360,061	1,269,222	1,271,431	1,128,126	1,129,769	1,131,260	1,112,863	-	-	-				
PROPOSED NEW DEBT:																									
NO NEW DEBT PROPOSED FOR FY26 BUDGET																									
NEW PROPOSED DEBT IN BLUE FOR FUTURE YEARS																									
											3,120,752	1,872,452													
SUBTOTAL BUDGETED DEBT SERVICE							1,474,433	225,399	1,699,833	1,744,817	1,731,915	1,360,061	1,269,221	1,271,430	1,128,125	1,129,770	1,131,260	1,112,863	517,076	205,710	201,506	12,535,724	1,967,864	14,503,587	
TOTAL PRINCIPAL & INTEREST OUTSTANDING AT YEAR END									7,810,559	9,186,494	7,454,579	7,966,971	6,697,749	5,426,319	4,298,194	3,168,424	2,037,164	924,301	407,225	201,515	(0)				

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

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

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

City of Isle of Palms
FY26 Millage Rate Table

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

CURRENT ISLE OF PALMS MILLAGE

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

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

Local Option Sales Tax Credit Factor	(0.00020)
--------------------------------------	-----------

Local Option Sales Tax Credit Factor	(0.00020)
--------------------------------------	-----------

TAXPAYER'S
INCREASE/(DECREASE)

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

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

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

Truluck Construction, Inc.



1012A St. Andrews Blvd / Charleston, S.C. 29407 / 843-766-5571

112



Estimate

Estimate# EST-6936

Bill To

City of Isle of Palms

P.O. Box 508

Isle of Palms 29451, South Carolina
USA

Estimate Date : April 16, 2025

Expiry Date : April 26, 2025

Reference# : PN5692

Sales person : Charlie Sullivan

Project State : South Carolina

Ship To

City of Isle of Palms Public Works

1303 Palm Blvd.

Isle of Palms 29451 South Carolina

U.S.A

Subject :

REVISED QUOTE FOR CANTILEVERED WASTOP VALVE LOCATED AT IOP EXCHANGE CLUB

Accepted By

Accepted Date

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

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

Notes

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

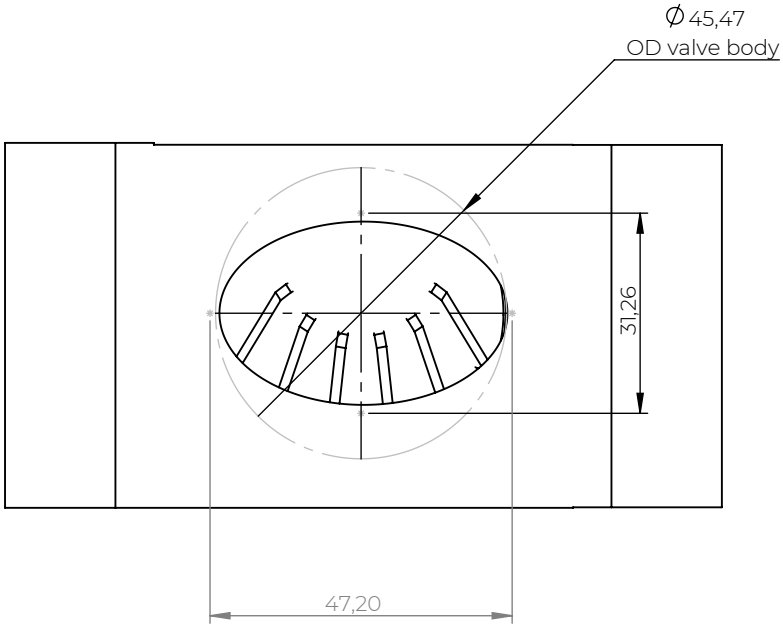
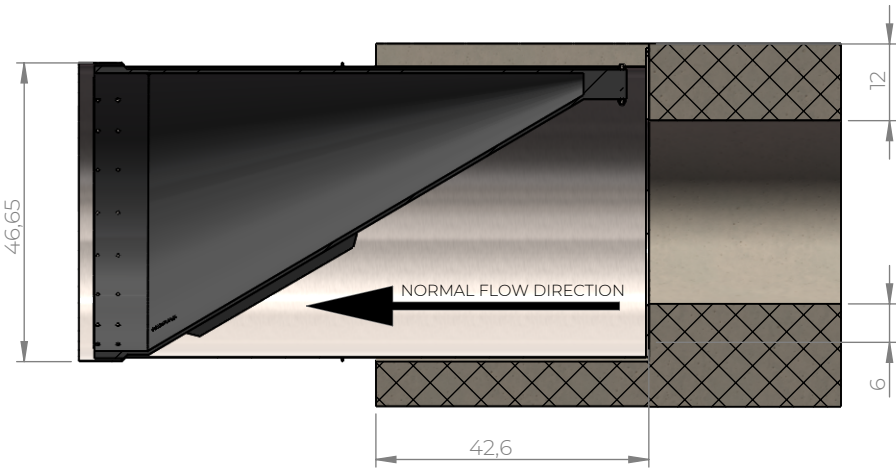
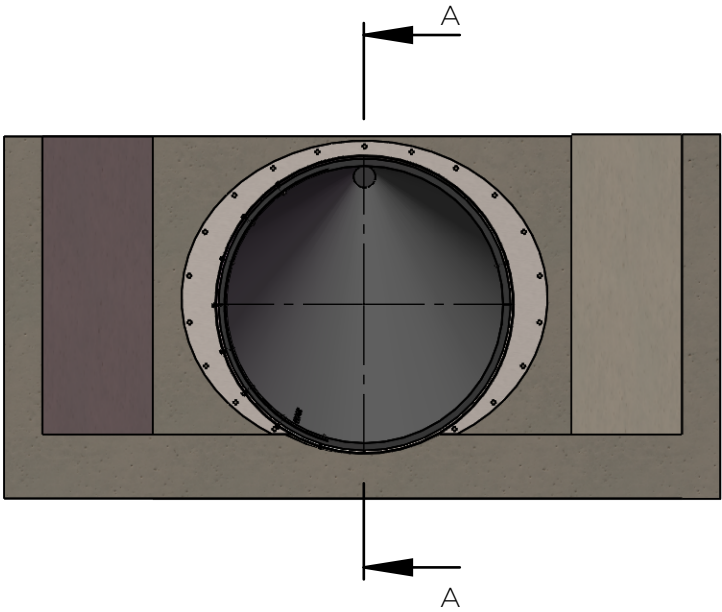
Terms & Conditions

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

Shipping from Doral, FL 33172

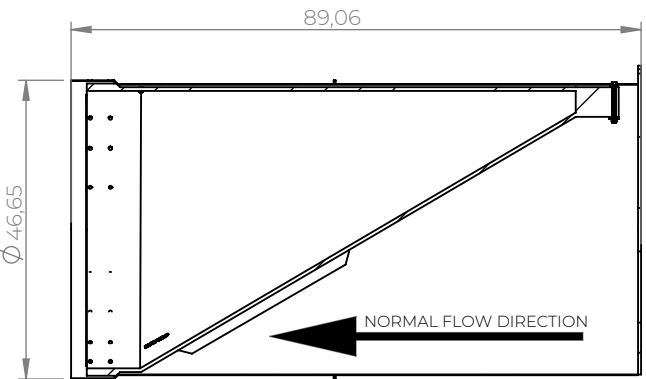
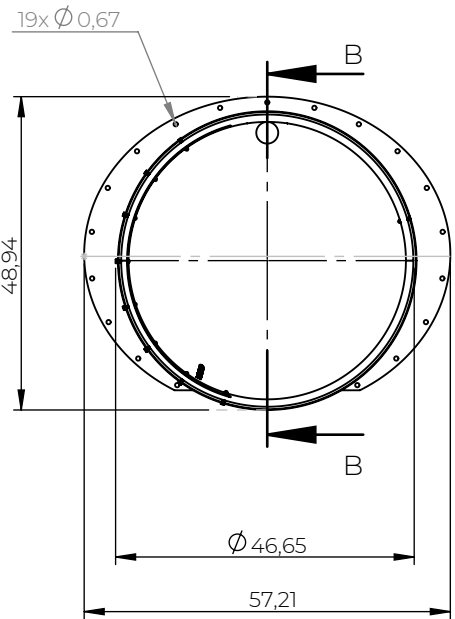
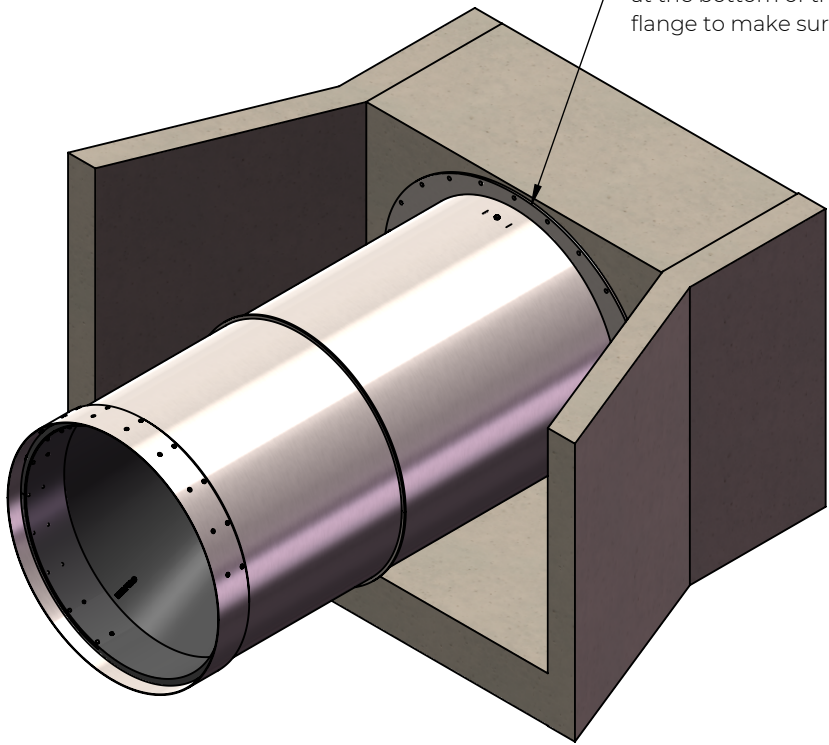
Please include applicable sales tax or provide your tax exempt certificate number with your purchase order.

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

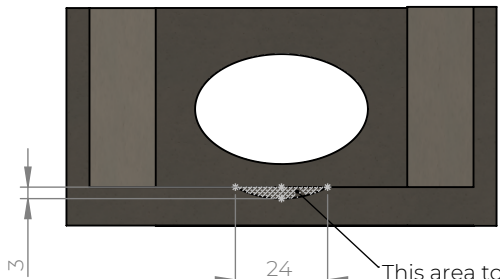
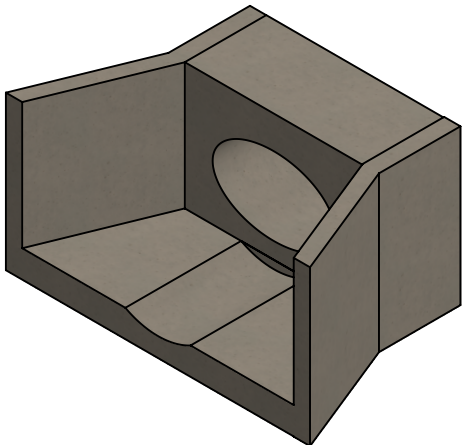
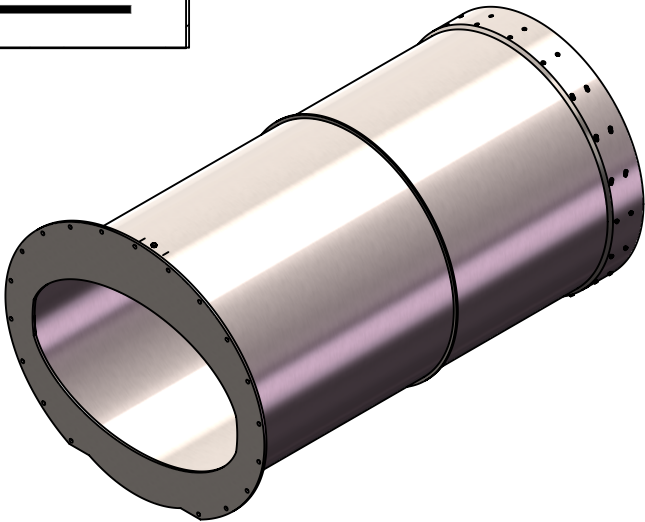


A-A

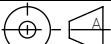

An EPDM sealing gasket is provided by Wapro but the customer must also seal with a sealant like sikaflex, CT1 or similar at the bottom of the flange between the wall and the flange to make sure the application is 100% sealed.



B-B



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

Designed By	Approved By	Created Date	Units	General Tolerance	Scale			
PW		2025-04-15	[inch]	ISO 13920A	1:30			
Material			Comments			Project		
EN 1.4404			2nd Ave, Isle of Palms			PN5692		
Weight [Lbs]		Box Volume [ft³]	Description					
798		112	WaStop NPS 48 spec flange inlet					
 www.wapro.com			Article Number		Drawing Number		Rev	Sheet
			WS1185-FL2_44713		073204		115 C	1 (1)

- Executive Summary

Description

Scope of Work

IN-SCOPE SERVICES

Project Management

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

These activities will include:

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

Initiation & Planning Phase

Implementation: Planning, Communication & Coordination

Planning, Communication & Coordination

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

Planning, Communication & Coordination (after hours)

Vendor Coordination & Consulting

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

Vendor Coordination & Consulting (after hours)

Project Kickoff Meeting with Client

User Training and Support Documentation Guides

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

Execution, Monitoring & Controlling Phase

Microsoft 365: GOV - Tenant Creation

Ensure Microsoft 365 GOV tenant is properly set up.

Verify domain ownership in the Microsoft 365 Control Panel

Create Client in Microsoft Partner Center

Create Subscription

Confirm the appropriate Microsoft 365 Government licenses

Disable Non-Admin Access

Create Break Glass Admin Account

- Executive Summary

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

- Executive Summary

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

- Hardware/Software

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

- Recurring Services

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

Professional Services

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

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

Prepared by:

VC3

Josh Conway
quotes.josh.conway@vc3.com

Prepared for:

City of Isle of Palms, SC

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

Quote Information:

Quote #: JC007123

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

Quote Summary

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

Recurring Summary

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

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



VC3

City of Isle of Palms, SC

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

Name: Douglas Kerr
Date:



Statement of Work

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

Prepared for City of Isle of Palms, SC

VC3

Strategic Advisor: Clark Cooper

Design Architect: Max Alam

SOW Generated on February 14, 2025, Version 2

Project Summary

CLIENT CONTACT INFORMATION

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

LOCATIONS IN SCOPE

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

EXECUTIVE SUMMARY

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

SOLUTION DESCRIPTION

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

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

VC3 RESPONSIBILITIES

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

CLIENT RESPONSIBILITIES

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

OUT OF SCOPE

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

CHANGE REQUESTS

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

CHANGE APPROVALS

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

COMMUNICATION MANAGEMENT

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

Scope of Work

IN-SCOPE SERVICES

Project Management

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

These activities will include:

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

Initiation & Planning Phase

Implementation: Planning, Communication & Coordination

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

Execution, Monitoring & Controlling Phase

Microsoft 365: GOV - Tenant Creation

Ensure Microsoft 365 GOV tenant is properly set up.

Verify domain ownership in the Microsoft 365 Control Panel

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

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

Microsoft 365: Email Migration Full Service

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

Microsoft 365: Configure MFA

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

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

Closure Phase

Post-Migration & Support

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

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

Out of Scope

Specific examples from this project may be listed below.

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

Key Assumptions

The key assumptions for this project are:

Key Risks

Key risks for this project are:

- There are no specific Key Risks for this project.

Deliverables

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

- There are no specific Deliverables for this project.

TASK DURATION ESTIMATES

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

Target Cutover Timeline: March 2024 (example)

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

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

Capital Projects Update - May 2025

Project	Funding Source	Status
Drainage		
Waterway Boulevard Multi-Use Path Elevation Project	\$2.6M (\$157K Design & Permitting, \$600k on golf course, \$2M future pathway - Capital Projects Fund). City awarded \$990K Grant from FEMA Hazard Mitigation Grant for construction)	Staff has mailed and emailed notices and agreements to the adjacent owners. A meeting was held on March 9 with Thomas and Hutton to discuss the project with owners. There are a total of 21 owners identified as needing to sign. Four have already signed, four or five more seem imminent, and 7-8 have been totally unresponsive. Staff and Thomas and Hutton are identifying alternative concepts, if all 21 do not execute the agreement.
Phase 4 Drainage- Palm Boulevard b/w 38th and 41st Avenue	Estimated \$2M. Capital Projects Fund and FY25 State budget allocation	Design and permitting in process. Permits submitted and under review and expected on hand projected by end of February. Construction anticipated for fall of 2025.
IOP Marina		
IOP Marina Public Dock & Greenspace	\$1.7M ARPA	Parking engineer met with Public Facilities and discussed modifications to the parking layout that will be presented to the restaurant tenants.
Marina Dredging - Design and Permitting	\$1.5M FY23 State Budget Allocation	ATM responded to comments and provided sediment testing results to USACE in April.
Beach Maintenance & Access Improvements		
IOP County Park Emergency Vehicle Access	\$200K Beach Preservation Fund (City requesting \$250K from FY25	Work is 95% complete- only outstanding work is electrical connections and final landscaping.

Project	Funding Source	Status
Access	State Budget)	
Beach Maintenance & Restoration	Beach Preservation Fund \$1.5M Breach Inlet emergency Scraping + trucking + sandbags (Offset by \$850K grant from SCPRT) \$300K + \$200K Beachwood East sandbags	Shoal management work- The City's contractor has moved an initial 40,000 CY of sand to the Beachwood East area, 35,000 CY to the area around Ocean Club and Seascape. They will return to place an additional 40,000 CY in the Beachwood East area. Approximately 400 sandbags were salvaged from the southern end and moved to the Beachwood East area.
		The USACE work is progressing and pipes are currently being extended to begin pumping sand to the 300 block of Ocean Blvd. The supplemental work is complete.
	\$400K estimated cost of additional City work in conjunction w USACE project	The supplemental work is complete.
Buildings & Facilities		
	\$75K Muni ATAX (50/50 split w/	Public Facilities Committee met with Dominion Energy 2/11/2025 to discuss

Project	Funding Source	Status
Undergrounding Power Lines	Dominion Energy)	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.
21st Avenue Sidewalk Repair & Extension	\$260K Charleston County CTC Program	Charleston County approved additional funding for project at their October meeting. All permits are in hand. Bids are due back by May 1st and they claim that their goal is to be complete before Memorial Day, but this seems unlikely. They claim that the project will be minimally disruptive to vehicular traffic.

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

When the license official determines:

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

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

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

(Ord. No. 2021-14, § 1, 11-17-2021)

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

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

(Ord. No. 2015-15, § 1, 2-23-2016)

Public Safety Committee

May 6th @11am EST

Season Rate Review

	4pm	5pm	6pm	7pm
March	338	311	344	105
April	486	654	752	320
May	541	837	1060	603
June	760	1099	1636	935
July	668	975	1675	943
August	316	578	1052	614
September	224	362	403	205
October	112	186	427	123
Total Trxns	3445	5002	7349	3848

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

General Public Seasonal Permit (limit to 350)

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

Requirements:

-valid registration and License plate number

Rec #	Recommendation	Source	Assigned Committee	Timeline of Im	Type of Recor	Budgeta
1	Explore creating an electronic means (text or web-based form) of contacting police and generating incident reports for non-emergency issues, which includes acknowledgement of receipt and notification of next steps.	Community Enrichment Plan	Public Safety Committee	Short	Exploratory	\$
2	Identify and promote an electronic process for residents, property owners, and businesses to proactively provide background information about their property and special needs of individuals living there to assist Public Safety personnel when they respond to an emergency.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
3	Monitor safety conditions and rule compliance at the public dock daily, confirming the presence of a life-saving ring, and evaluating the condition of dock surfaces and railings.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
4	Frequently incorporate safety-related information in messages from multiple city communication channels; place particular emphasis on increasing use of Sunnie for real-time communication. Suggested topics include but are not limited to, paramedics on the island, importance of reporting non-emergency situations, emergency preparedness, Coffee with a Cop, emergency/incident notification (e.g. Connector closed due to accident, avoid an area due to fire, etc.), and personal property safety (locking doors, etc.).	Community Enrichment Plan	Public Safety Committee	Short	Actionable	\$
5	Work with golf cart rental companies to develop a communication piece for distribution to each renter, a placard/sticker to be posted in each cart, and/or a pledge to be signed by all renters that emphasizes state and local laws.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
6	Consider passing an ordinance adding a requirement for golf cart and LSV owners/users to read and agree to a golf cart/LSV safety pledge emphasizing state and local laws.	Community Enrichment Plan	Public Safety Committee	Short	Exploratory	
7	Advocating to appropriate state agencies, ex. South Carolina Department of Transportation ("SCDOT"), to reinstall speed limit signs removed from Waterway Boulevard, Palm Boulevard, and any other interior streets that experience frequent speed limit violations.	Community Enrichment Plan	Public Safety Committee	Medium	Actionable	
8	Request permission from SCDOT to install permanent speed monitoring/reporting mechanism near Waterway Boulevard & 29th Avenue to collect real-time data, informing the need for more frequent traffic enforcement.	Community Enrichment Plan	Public Safety Committee	Medium	Actionable	
9	Identify locations on the island with the most repetitive parking violations that impact safety and evaluate the need for signage.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
10	Given the increased activity, assess the costs, risks, impacts to public beach access, and benefits of taking more aggressive measures, such as depredation on public property; seek appropriate state agency, ex. Department of Natural Resources ("DNR") and state support, if it is determined to be necessary to protect the public's safety.	Community Enrichment Plan	Public Safety Committee	Medium	Exploratory	
11	Adapt existing Coyote Management Plan to add color-coded threat levels defining triggers for moving between levels AND actions that the city will take at each level.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
12	Establish a notification process that would communicate: 1) color-coded threat levels and 2) den locations or reported sighting/incidents so appropriate precautionary measures may be taken. Notify property owners of their right to set traps and depredate coyotes on their private property, per DNR guidelines.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	\$
13	Notifications should occur via multiple communication channels to include text.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
14	Consistently add temporary warning signs to beach paths where coyotes are active.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
15	Explore ways to increase police officer and beach safety officer staffing during peak summer hours.	Community Enrichment Plan	Public Safety Committee	Medium	Exploratory	\$\$
16	Recruit from areas that have high demand in winter months.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
17	Recruit semi-retired officers.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	\$\$
18	Create a beach safety lane, where necessary, by maintaining a corridor from the dune for emergency access.	Community Enrichment Plan	Public Safety Committee	Medium	Actionable	\$\$\$
19	Restore, update and improve signage for dune protection, coyotes and beach rules.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	\$
20	Increase public media messages regarding all safety matters.	Community Enrichment Plan	Public Safety Committee	Short	Aspirational	
21	Restrict e-bike usage with speed limitations on beach accesses.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
22	Extend restriction of e-bikes to April 1st through September 14th	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
23	Collaborate with other beach communities to request state officials to ban firearms from the beach.	Community Enrichment Plan	Public Safety Committee	Medium	Aspirational	
24	Get community/resident support to change state laws to designate the beach as a no firearms zone.	Community Enrichment Plan	Public Safety Committee	Long	Aspirational	
25	Require registration of any Hobie Cat and volleyball nets that might be left on the beach (similar to Myrtle Beach and Hilton Head).	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
26	Explore installing "in-pavement lighting" on existing crosswalks on Palm Boulevard for increased visibility to advancing cars with brighter paint to designate pedestrian space.	Community Enrichment Plan	Public Services and Facilities Co	Medium	Exploratory	\$\$
27	Maintain 4' off pavement chalk line on Palm Boulevard more than just weekends.	Community Enrichment Plan	Public Safety Committee	Short	Maintenance	
28	Request new, more accurate renderings of Palm Boulevard including existing driveways, beach paths, mailboxes and drainage ditches prioritizing safety of residents and beachgoers. Engage the Berkeley Charleston Dorchester Council of Governments (BCDCOG) to study and supply technical data to improve pedestrian safety.	Community Enrichment Plan	Public Safety Committee	Long	Actionable	\$\$\$
29	Increase the width of the existing sidewalk on Palm Boulevard landside between 21st and 40th and trim all overgrown vegetation. Consider marking cross streets to indicate pedestrian crossing.	Community Enrichment Plan	Public Services and Facilities Co	Long	Exploratory	\$\$\$
30	Increase enforcement of speed limit along Palm Boulevard 21st-41st in the off season.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
31	Consider adding more crosswalks and sidewalks island wide based off data from walkability study with emphasis on 27th, 28th, 29th streets surrounding the recreation center. Possible funding may come from the infrastructure funds.	Community Enrichment Plan	Planning Commission	Long	Exploratory	\$\$\$
32	Program intersection at IOP connector and Palm Boulevard that emphasizes the pedestrian right of way with use of lead pedestrian intervals (all-way stop) and raised materials that designate pedestrian space.	Community Enrichment Plan	Public Safety Committee	Medium	Actionable	\$
33	Request updated traffic study to help direct makeover of Palm Boulevard that focuses on pedestrian safety along with traffic and seasonal adjustments.	Community Enrichment Plan	Public Safety Committee	Medium	Actionable	\$\$
34	Revisit wayfinding signage plan and improve throughout the island.	Community Enrichment Plan	Public Services and Facilities Co	Medium	Exploratory	\$
35	Clean, better mark, maintain, increase signage and possibly enlarge existing bike lanes on Palm Boulevard from 14th Avenue to Breach Inlet.	Community Enrichment Plan	Public Services and Facilities Co	Medium	Actionable	\$
36	Create a clear path off the connector to bike to Front Beach/County park incorporating the existing path from 14th to Breach inlet.	Community Enrichment Plan	Planning Commission	Long	Actionable	\$\$\$
37	Encourage bikers in the direction of the existing bike lane from 14th Avenue to Breach Inlet with improved signage and education of local bike groups to avoid the areas of Palm 21-41st Avenues where there is more parking and traffic.	Community Enrichment Plan	Public Safety Committee	Medium	Actionable	
38	Determine feasibility for a bike route off the main roadways and sidewalks through neighborhoods or other lower traffic areas. i.e. Waterway Boulevard on the east bound side.	Community Enrichment Plan	Planning Commission	Long	Exploratory	\$\$\$

39	Install bike repair/air station at the public safety building and recreation center.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	\$
40	Consider hiring independent consultants to assess performance and departmental needs periodically.	Community Enrichment Plan	Public Safety Committee	Short	Exploratory	\$\$
41	Combat attrition by performing an annual review of compensation packages and adjusting to make and keep IOP public safety positions competitive.. Match or exceed those of comparable roles..	Community Enrichment Plan	Public Safety Committee	Short	Actionable	\$\$
42	Consider post-retirement health care options for public safety personnel, possibly with the assistance of state/county organizations.	Community Enrichment Plan	Public Safety Committee	Long	Exploratory	\$\$\$
43	Provide training budgets that meet the ever-changing needs of the Police and Fire Departments.	Community Enrichment Plan	Public Safety Committee	Medium	Actionable	\$\$
44	Modify the court schedule to have less impact on work shift schedules. Investigate virtual options.	Community Enrichment Plan	Public Safety Committee	Medium	Exploratory	
45	Explore ways to compensate for the lack of affordable local housing. Look at cost of living increases, housing allowances, and/or incentives for IOP property owners to rent to public safety personnel. Explore using city-owned property to provide housing alternatives for city employees. Assess/survey if this would be desirable to city staff to determine if the market for this exists.	Community Enrichment Plan	Public Safety Committee	Long	Exploratory	\$\$\$
46	Evaluate partnerships with Wild Dunes Resort and Wild Dunes Community Association to establish a staffed and equipped public safety building inside of Wild Dunes reducing response times, providing much-needed training space, and providing respite for police officers following traumatic experiences or waiting between court appearances and the start of their shift.	Community Enrichment Plan	Public Safety Committee	Long	Exploratory	\$\$\$
47	Hire seasonal, part-time police officers, recruiting retired police officers when possible; one such position to serve as a transport officer.	Community Enrichment Plan	Public Safety Committee	Medium	Actionable	\$\$\$
48	Require local businesses hosting events to pay for additional police support to avoid having to pull scheduled patrol officers away from patrolling the rest of the island.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
49	Conduct annual review of equipment needs to include considerations for things like a high-water vehicle for the Fire Department and more diverse patrolling options for the Police Department (bicycles, motorcycles or all-terrain vehicles, etc.). Explore resource sharing.	Community Enrichment Plan	Public Safety Committee	Short	Exploratory	
50	Consider how to best acquire an accelerant and explosive detection canine for large events, which may include a mutual aid agreement and/or shared use with other jurisdictions.	Community Enrichment Plan	Public Safety Committee	Medium	Exploratory	\$\$\$
51	Ask the Police Department to present a plan for a formalized drone program utilizing licensed volunteers to supplement the police force. Ensure the plan clearly defines public spaces where drone use can help monitor activity and identify when this type of surveillance is needed (i.e., proactive vs. reactive monitoring, special events, seasonal, emergencies only, etc.).	Community Enrichment Plan	Public Safety Committee	Medium	Exploratory	
52	Assess the Recreation Center property and facilities to determine the options for expansion or a reconfiguration to support demand and growth in program participation, adequate indoor & outdoor storage, and diverse programming that can include educational events, public meetings, the arts, and library.	Community Enrichment Plan	Public Services and Facilities Co	Long	Exploratory	\$\$\$
53	Explore partnerships with Wild Dunes, Charleston County Parks, and the IOP Exchange Club to utilize their facilities in the off-peak season (e.g. pool activities and youth golf lessons for courses at Wild Dunes, use of Exchange Club dock for programming	Community Enrichment Plan	Public Services and Facilities Co	Medium	Exploratory	
54	Upgrade Recreation Center interior spaces. Give primary attention to cabinetry, fans, audio visual, sound and lighting equipment, storage, paint, and ceiling repairs. Include equipment necessary to live stream and record events held in the Magnolia Room. Install charging stations and workspaces in the lobby.	Community Enrichment Plan	Public Services and Facilities Co	Medium	Actionable	\$\$\$
55	Explore upgrades to outdoor spaces at the Recreation Center and Mayor Carmen R. Bunch Park. • Utilize native plants. Add swings, benches, picnic tables, etc. • Create a community garden at the Recreation Center. • Expand Recreation Center's outdoor shelter to support diverse programming and events, providing fans, electricity, and a stage for music. • Explore options for providing an expanded electrical grid throughout the Recreation Center property to support large community events and athletics. • Create a WIFI hotspot at the Recreation Center and its surrounding property.	Community Enrichment Plan	Public Services and Facilities Co	Long	Exploratory	\$\$\$
56	Consider using existing City properties to increase public access to the water for paddle sports, fishing, etc., or more passive uses (benches/swings). Update indoor and outdoor facilities to create a safe and welcoming space for teens. Consider comfy furniture in the Recreation Center lobby, umbrella tables with charging stations, updated porch furniture, rock wall, and/or ropes course.	Community Enrichment Plan	Public Services and Facilities Co	Long	Exploratory	\$\$\$
57	Focus on the acquisition of properties to increase our public space: Contact The Beach Company to identify small pocket parcels they own. Monitor real estate listings of properties located between the current Recreation Center property and Waterway Boulevard; evaluate purchases that could enlarge the recreation footprint.	Community Enrichment Plan	Planning Commission	Long	Aspirational	\$\$\$
58	Emphasize sustainable/environmentally friendly practices at the Recreation Center.	Community Enrichment Plan	Environmental Advisory Committ	Short	Exploratory	
59	Assess equipment needs to support growing athletic programs.	Community Enrichment Plan	Public Services and Facilities Co	Short	Exploratory	\$\$
60	Identify unmet recreation needs for which people often leave the island (e.g. youth golf lessons, lacrosse, flag football, gym, year-round swimming, indoor tennis/pickleball, minigolf). Evaluate if there is sufficient demand to expand programming or facilities.	Community Enrichment Plan	Public Services and Facilities Co	Short	Exploratory	
61	Develop programming connected to the water (e.g. kayaking, water safety, beach exercise, paddle boarding, paddle board yoga, eco tours, seining, SCUBA).	Community Enrichment Plan	Public Services and Facilities Co	Medium	Actionable	\$
62	Facilitate more programming focused on understanding and protecting our natural environment (e.g. beach/saltmarsh/waterways, native plants, native and endangered species).	Community Enrichment Plan	Environmental Advisory Committ	Short	Actionable	
63	Sustain the speaker series by identifying willing presenters with unique skills, knowledge, and life experiences.	Community Enrichment Plan	Public Services and Facilities Co	Short	Actionable	\$
64	Explore opportunities for teen programming (e.g. babysitter/CPR course, video game tournament, coffee house karaoke/open mic night, community service projects, rock climbing).	Community Enrichment Plan	Public Services and Facilities Co	Medium	Exploratory	\$
65	Explore bringing in food trucks on youth sports nights and/or once a week on a weeknight from Memorial Day to Labor Day.	Community Enrichment Plan	Public Services and Facilities Co	Short	Exploratory	\$
66	Make our special events autism- and neurodivergent-friendly by offering a calming space/tent and/or special sensory-friendly times to attend.	Community Enrichment Plan	Public Services and Facilities Co	Short	Actionable	\$
67	Explore potential of fee based reservations of key facilities.	Community Enrichment Plan	Public Services and Facilities Co	Short	Exploratory	
68	Feature activities and events more prominently in monthly City e-newsletter with departments cross-posting special events on social media. Consider creating a monthly email or e-newsletter just for the Recreation Center to share upcoming key events and deadlines with links to the online registration portal.	Community Enrichment Plan	Public Services and Facilities Co	Short	Exploratory	
69	Use Sunnie to communicate about more than special events (e.g. youth sports registration dates, new classes, educational programs); add an option for people to specifically sign up for Recreation Department alerts.	Community Enrichment Plan	Public Services and Facilities Co	Short	Actionable	
70	Ensure staff are facilitating two-way communication on social media by responding to comments and inquiries within 24 hours.	Community Enrichment Plan	Public Services and Facilities Co	Short	Actionable	
71	Create a separate calendar for Recreation Center activities on City website and enable a click feature for users to add to their personal calendars.	Community Enrichment Plan	Public Services and Facilities Co	Short	Actionable	
72	Coordinate with Wild Dunes and Wild Dunes Homeowners Associations (HOAs) to share monthly/quarterly updates on programs and events through their communication platforms.	Community Enrichment Plan	Public Services and Facilities Co	Short	Exploratory	
73	Emphasize “we are more than just sports and exercise classes.” in communications.	Community Enrichment Plan	Public Services and Facilities Co	Short	Aspirational	

74	Invest more in online marketing of Recreation Department opportunities to ensure residents are fully aware of what is available to them through the City	Community Enrichment Plan	Public Services and Facilities Co	Short	Actionable	\$
75	Identify communities to learn and evaluate what they have done for noise/light ordinances to see what IOP could explore.	Community Enrichment Plan	Public Safety Committee	Medium	Exploratory	
76	Track noise and light complaints across geographical grids to evaluate levels of complaints for targeted mitigation efforts.	Community Enrichment Plan	Public Safety Committee	Medium	Actionable	
77	Recognize that complaint data may not include Wild Dunes Community Association Security, Wild Dunes Resort Security or other island entity data. Work towards consistent data capture.	Community Enrichment Plan	Public Safety Committee	Short	Aspirational	
78	Continuously assess the mix of full-time residential, part-time, and STRs to maintain a balance that enhances the livability on the island.	Community Enrichment Plan	General Administration	Long	Aspirational	
79	Create a ‘Good Neighbor’ program to incentivize and recognize those properties that exemplify desirable rentals.	Community Enrichment Plan	Public Safety Committee	Medium	Actionable	\$
80	Develop metrics of predetermined thresholds of STR complaints to become a ‘trigger’ for review of total number of licenses.	Community Enrichment Plan	Public Safety Committee	Medium	Actionable	
81	Use the Business License application as a vehicle to encourage rental companies to join consortium meetings for consistent regulation.	Community Enrichment Plan	General Administration	Medium	Actionable	
82	Explore adding an online portal for residents to submit STR complaints and follow the response by property managers and the City. This is available through the City’s current STR monitoring service.	Community Enrichment Plan	General Administration	Short	Actionable	
83	Additional communications to residents and visitors regarding noise and light ordinances, best practices, and process for proper notifications if concerns exist.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
84	Educate more of the positives of the STRs and publish data tracking to residents.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
85	Collaborate with the STR companies to update required signage with quick access to policies/regulations/fines as well as to update on local efforts, i.e., QR Code	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
86	Educate public of rental companies’ consortium success.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
87	Preserve, protect, manage and enhance the island’s natural resources – including the beach, salt marsh and natural areas in the island’s interior.	Community Enrichment Plan	Environmental Advisory Committ	Long	Aspirational	
88	Secure grants, provide community education, and collaborate with neighboring communities and state agencies.	Community Enrichment Plan	Environmental Advisory Committ	Long	Aspirational	
89	Have in-house, STEM-focused staff ready for conversations on environmental policy and practices.	Community Enrichment Plan	Administration Committee	Long	Actionable	
90	Protect the city’s best interests with cost-effective planning and increased oversight of contractors for resiliency initiatives, including beach preservation and drainage projects.	Community Enrichment Plan	Beach Preservation Committee	Long	Aspirational	
91	Proactively enforce and track violations to environmental ordinances, including those related to beach lights, litter, building, development and tree protections.	Community Enrichment Plan	General Administration	Long	Actionable	
92	Evaluate whether more resources (ex. staff) are needed for proper enforcement.	Community Enrichment Plan	Environmental Advisory Committ	Medium	Exploratory	\$\$
93	Coordinate with property managers and cleaning companies on proper garbage disposal and beachfront lights out policies.	Community Enrichment Plan	General Administration	Short	Actionable	
94	Require acknowledgement of city’s beach rules as part of the online parking checkout process.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
95	Develop consistent data collection that includes water quality testing for the ocean, creeks, marsh and interior; surveys of related wildlife and ecosystems; and sea level rise measurements.	Community Enrichment Plan	Environmental Advisory Committ	Long	Actionable	\$
96	Make environmental data easy to understand, access and share.	Community Enrichment Plan	Environmental Advisory Committ	Long	Aspirational	
97	Advance recommendations from city’s developing Sea Level Rise Adaptation Plan.	Community Enrichment Plan	Environmental Advisory Committ	Long	Aspirational	
98	Model, map & monitor areas most susceptible to sea level rise, flooding & storm surges.	Community Enrichment Plan	Environmental Advisory Committ	Long	Actionable	
99	Predict social and economic impacts of climate changes, including cost calculations.	Community Enrichment Plan	Environmental Advisory Committ	Long	Aspirational	
100	Explore recommendations for zoning, retrofitting, setbacks for new construction.	Community Enrichment Plan	Planning Commission	Long	Exploratory	
101	Determine and articulate long-term goals for Adaptation plan that are proactive and transparent. Communicate these elements effectively to the public.	Community Enrichment Plan	Environmental Advisory Committ	Long	Aspirational	
102	Add solar panels to city buildings when it makes sense for sun exposure and roof replacement schedules.	Community Enrichment Plan	Environmental Advisory Committ	Medium	Actionable	\$\$\$
103	Explore transition to battery-powered landscaping equipment to reduce carbon emissions, air & noise pollution.	Community Enrichment Plan	Environmental Advisory Committ	Medium	Exploratory	\$\$\$
104	Consider requesting sustainable practices in city’s request for proposals and bids.	Community Enrichment Plan	Environmental Advisory Committ	Short	Exploratory	
105	Encourage fuel efficiency as a consideration when buying new vehicles.	Community Enrichment Plan	Environmental Advisory Committ	Short	Aspirational	
106	Evaluate feasibility of safely of adding electric vehicle charging stations.	Community Enrichment Plan	Environmental Advisory Committ	Medium	Exploratory	\$\$
107	Make IOP’s environmental leadership a clear and consistent part of the city’s brand.	Community Enrichment Plan	Environmental Advisory Committ	Long	Aspirational	
108	Highlight related wins and best practices through the city’s communication channels, including the developing environmental section of iop.net.	Community Enrichment Plan	General Administration	Short	Actionable	
109	Secure more related media coverage.	Community Enrichment Plan	Environmental Advisory Committ	Short	Actionable	
110	Add signs to public dock to highlight the location’s natural resources, geography and history.	Community Enrichment Plan	Environmental Advisory Committ	Short	Actionable	\$\$
111	With IOP Cleanup Crew, pursue IOP Conservation Station exhibit at Front Breach	Community Enrichment Plan	Environmental Advisory Committ	Medium	Actionable	\$\$
112	Develop plan to increase awareness of challenges and solutions that includes “Do No Harm” messaging for residents, visitors, developers and businesses.	Community Enrichment Plan	Environmental Advisory Committ	Short	Actionable	
113	Provide QR codes in city signage and required messaging for STR’s that direct visitors to environmental rules and best practices.	Community Enrichment Plan	Environmental Advisory Committ	Medium	Actionable	\$
114	Explore ways to better share rules with non-English speaking visitors.	Community Enrichment Plan	Environmental Advisory Committ	Short	Exploratory	
115	Create a guide – available electronically and in print form – for residents, developers, contractors and property managers to promote IOP native plants, trees, eco-friendly landscaping and lighting practices.	Community Enrichment Plan	Environmental Advisory Committ	Medium	Actionable	
116	Add an annual eco-themed event to the Recreation Department’s annual calendar.	Community Enrichment Plan	Environmental Advisory Committ	Short	Actionable	
117	Involve public in South Carolina Aquarium’s Searise sign project.	Community Enrichment Plan	Environmental Advisory Committ	Short	Actionable	
118	Be proactive rather than reactive in beach preservation with quarterly surveying and monitoring.	Community Enrichment Plan	Beach Preservation Committee	Short	Aspirational	
119	Consistently track, project and evaluate the impact of sea level rise, king tides and storms.	Community Enrichment Plan	Beach Preservation Committee	Short	Aspirational	
120	Pursue promising “natural defense” strategies.	Community Enrichment Plan	Environmental Advisory Committ	Medium	Actionable	\$\$\$
121	Have standing permits for agreed-upon projects for beach restoration, shoal management and emergency situations.	Community Enrichment Plan	Beach Preservation Committee	Medium	Actionable	
122	Be fiscally responsible without letting the lowest immediate expense drive decisions.	Community Enrichment Plan	General Administration	Short	Aspirational	
123	Involve Environmental Advisory Committee in review of beach preservation efforts.	Community Enrichment Plan	Beach Preservation Committee	Short	Actionable	
124	Develop consistent signage policies on dune preservation, with approved options that residents can deploy on their property.	Community Enrichment Plan	Beach Preservation Committee	Medium	Actionable	\$
125	Include acknowledgment of beach rules as part of the permitting process for events.	Community Enrichment Plan	Beach Preservation Committee	Short	Actionable	
126	Create a collaborative sense of shared responsibility with the state, local communities and county governments, beach users, and property owners.	Community Enrichment Plan	Beach Preservation Committee	Long	Aspirational	
127	Annually fund beach restoration and maintenance in the city’s budget.	Community Enrichment Plan	Beach Preservation Committee	Short	Actionable	\$\$\$
128	Continue to explore ways to increase consistent revenue streams for beach renourishment.	Community Enrichment Plan	Beach Preservation Committee	Long	Maintenance	

129	Lobby SC legislators to take on greater fiscal responsibility for maintaining state’s beaches, which they maintain jurisdiction over.	Community Enrichment Plan	Beach Preservation Committee	Long	Actionable	\$\$\$
130	Consider a policy to only use city funds in conjunction with granted property easements and funding from shared stakeholders – unless a disaster has been declared.	Community Enrichment Plan	Beach Preservation Committee	Short	Exploratory	
131	Pinpoint and generate more funding for the remaining major projects, including grant opportunities, to cover estimated costs (for drainage projects)	Community Enrichment Plan	Public Services and Facilities Co	Long	Aspirational	
132	Put more projects in the pipeline, rather than 1-2 at a time (for drainage projects)	Community Enrichment Plan	Public Services and Facilities Co	Medium	Actionable	
133	Work with Isle of Palms Water and Sewer Commission to aggressively pursue grant funding – possibly engaging a federal lobbyist – to support extension of public sewer system.	Community Enrichment Plan	General Administration	Short	Actionable	
134	Encourage neighborhoods to work collaboratively to facilitate connection to the public system without grinder pumps.	Community Enrichment Plan	Environmental Advisory Committ	Long	Actionable	
135	Routinely collect floodwater samples to pinpoint problems and help prioritize areas where individual onsite disposal systems should be replaced.	Community Enrichment Plan	Environmental Advisory Committ	Short	Actionable	\$\$\$
136	Explore funding to aid elderly and fixed income residents in connecting their residences to the public sewer system.	Community Enrichment Plan	Environmental Advisory Committ	Medium	Exploratory	
137	Inspect septic systems upon transfer of ownership to create an inventory of existing systems, collect data on system failures and educate new owners.	Community Enrichment Plan	General Administration	Long	Aspirational	
138	Work with energy provider to accelerate already requested projects.	Community Enrichment Plan	Public Services and Facilities Co	Long	Aspirational	
139	Develop master plan for converting all remaining areas to underground lines.	Community Enrichment Plan	Public Services and Facilities Co	Long	Actionable	\$\$\$
140	Consider location of at-risk palmettos – important to our community’s identity & resiliency – and other significant native trees in setting priorities.	Community Enrichment Plan	Environmental Advisory Committ	Medium	Exploratory	
141	Press energy provider to drop use-it-or-lose-it provision of its annual contributions to the non-standard service fund for Isle of Palms, which can help pay for underground projects but currently must be used within five to six years.	Community Enrichment Plan	General Administration	Long	Actionable	
142	Join the South Atlantic Salt Marsh Initiative (SASMI).	Community Enrichment Plan	Environmental Advisory Committ	Short	Actionable	
143	Consult with groups like Charleston’s M.A.R.S.H. project, Charleston Waterkeepers, Charleston Climate Coalition, South Carolina Aquarium, Barrier Island Eco Tours, Coastal Expeditions and Audubon Society.	Community Enrichment Plan	Environmental Advisory Committ	Short	Aspirational	
144	Partner with neighboring coastal communities, especially Mount Pleasant & Sullivan’s Island.	Community Enrichment Plan	Environmental Advisory Committ	Short	Aspirational	
145	With guidance from local experts, emphasize native plants and gardens at all city parks and properties.	Community Enrichment Plan	Environmental Advisory Committ	Short	Actionable	
146	Include in Request for Proposals (RFPs) for landscaping.	Community Enrichment Plan	Environmental Advisory Committ	Short	Actionable	
147	Target city properties at risk of flooding for adding examples of “rain gardens” and dry ponds.	Community Enrichment Plan	Environmental Advisory Committ	Medium	Exploratory	\$\$\$
148	Encourage and provide incentives for residents, businesses, developers, Wild Dunes Resort and Homeowner Associations (HOA’s) to increase native plants on residential and commercial properties.	Community Enrichment Plan	Environmental Advisory Committ	Short	Actionable	
149	Pursue grants to support re-wilding, rain gardens, salt marsh retreat in vulnerable residential areas.	Community Enrichment Plan	Environmental Advisory Committ	Medium	Actionable	
150	Involve residents in planting and monitoring vegetation to help stabilize drainage ditches/canals.	Community Enrichment Plan	Environmental Advisory Committ	Medium	Actionable	
151	Evaluate and modify the city’s tree ordinances to elevate conservation of native tree species such as palmetto, live oak, pine and wax myrtle.	Community Enrichment Plan	Planning Commission	Short	Exploratory	
152	Explore funding a city-wide tree survey to document all native trees on the island.	Community Enrichment Plan	Environmental Advisory Committ	Medium	Actionable	\$\$
153	Recruit volunteer neighborhood captains for regular cleanups of non-commercial sections of beach and island’s interior.	Community Enrichment Plan	Environmental Advisory Committ	Short	Actionable	
154	Create paid IOP Conservation Team to target litter in busy beach and commercial areas by adding seasonal, part time positions geared to students interested in eco/civic careers. (Isle of Palms Cleanup Crew & SC Aquarium’s conservation team can guide educational component.)	Community Enrichment Plan	Beach Preservation Committee	Short	Actionable	\$
155	In addition to existing Front Beach setup, explore adding the following to high-traffic beach access paths, with placement closer to the street than dunes: •☑leanup bucket tree •☑No Toys Left Behind” bin • Bench for visitors to help them collect their things	Community Enrichment Plan	Environmental Advisory Committ	Short	Exploratory	\$
156	Consider transitioning to a new system with stable, covered trash receptacles to prevent trash from turning into litter.	Community Enrichment Plan	Public Services and Facilities Co	Medium	Exploratory	\$\$
157	Adjust packaging ordinances to close loopholes and align with neighboring municipalities.	Community Enrichment Plan	Environmental Advisory Committ	Short	Actionable	
158	Partner with Chamber of Commerce and Isle of Palms Cleanup Crew on workshops for businesses on sustainability practices.	Community Enrichment Plan	Environmental Advisory Committ	Short	Actionable	
159	Consistent message on welcome signs to “Leave Only Footprints” and “See Beach Rules at www.iop.net.”	Community Enrichment Plan	Environmental Advisory Committ	Short	Aspirational	
160	Signage at ALL public beach access points with No Smoking message + QR code or complete list of restrictions for beachgoers.	Community Enrichment Plan	Environmental Advisory Committ	Short	Actionable	\$\$
161	More local promotions with links/QR codes pointing to iop.net “Beach Rules” – including tie-ins with Beach Shuttle.	Community Enrichment Plan	Environmental Advisory Committ	Short	Actionable	
162	Update the outdated 2013 Stantec Beach Visitor Parking Study.	Community Enrichment Plan	Public Services and Facilities Co	Medium	Actionable	\$\$
163	Engage Charleston County for help with the increasing expenses of tourism resulting from population growth, increased demand for beach access, and the finite land mass of the island.	Community Enrichment Plan	Public Services and Facilities Co	Short	Actionable	
164	Lobby the state Legislature to assist coastal municipalities with the increasingly burdensome impacts of tourism.	Community Enrichment Plan	General Administration	Short	Actionable	
165	Develop a plan for the city to acquire residential roads from the South Carolina Department of Transportation (“SCDOT”).	Community Enrichment Plan	Public Services and Facilities Co	Medium	Actionable	
166	Determine the number of spaces and, where appropriate, formally add the following free spaces to the Parking Plan when the LCBMP is updated: • Public right of way adjacent to the IOP Post Office •☑Unregulated public right of way at IOP Recreation Center on Hartnett Boulevard between 28th and 29th Avenues • Designate a certain number of spaces for IOP Recreation Center use ensure adequate spaces for visitors and residents using the Recreation Center.	Community Enrichment Plan	Public Services and Facilities Co	Medium	Actionable	\$\$
167	Hire a consultant to develop a plan which may include:•☑Adjusting parking footprint that optimizes both the number of spaces in the LCBMP and traffic flow •☑Registered/monitored parking along state highway - if feasible and supported by the community - which satisfies state law and does not add to the traffic or congestion issues in the neighborhoods •☑Free beach parking in a city lot to encourage parking at Front Beach	Community Enrichment Plan	Public Services and Facilities Co	Medium	Actionable	\$\$
168	Revisit the Palm Boulevard streetscape proposal.	Community Enrichment Plan	Public Services and Facilities Co	Short	Exploratory	
169	Request SCDOT fulfill its commitment to replace the “temporary” concrete markers on the landward side of Palm Boulevard with aesthetically-pleasing, low-profile markers.	Community Enrichment Plan	Public Services and Facilities Co	Short	Actionable	
170	Clearly delineate the spaces on the Seaward side of Palm Boulevard.	Community Enrichment Plan	Public Services and Facilities Co	Short	Actionable	
171	Continue maintaining the 4’ chalk parking line along Palm Boulevard each week, and ideally reapply after a significant rain event during high season.	Community Enrichment Plan	Public Services and Facilities Co	Short	Maintenance	
172	Continue supporting the SCDOT-approved Parking Plan, especially the residential parking zones.	Community Enrichment Plan	Public Services and Facilities Co	Short	Maintenance	
173	Provide real-time data on parking availability via parking registrations/payment	Community Enrichment Plan	General Administration	Medium	Actionable	
174	Promote parking resources through Sunnie, Beach Reach app, and https://parkiop.org.	Community Enrichment Plan	General Administration	Short	Actionable	
175	Continue to promote alternative means for driving to the beach: use of the Beach Shuttle from Mount Pleasant or cycling, for example.	Community Enrichment Plan	General Administration	Short	Actionable	

176	Manage traffic on the Isle of Palms Connector during specific time periods within the course of the year with seasonal police personnel for traffic management.	Community Enrichment Plan	Public Safety Committee	Short	Actionable	
177	Investigate the possibility of re-striping the Isle of Palms Connector to accommodate: •Dedicated Bike lane on one side •A pedestrian lane that is compliant with SCDOT standards; any additions to the bridge structure should preserve the views that exist today.	Community Enrichment Plan	Public Services and Facilities Co	Long	Exploratory	
178	Ensure traffic lights at Palm and Rifle Range are timed correctly during high volume times/days.	Community Enrichment Plan	Public Services and Facilities Co	Short	Actionable	
179	Continue to build relationships with surrounding municipalities and state leaders to effectively manage parking and traffic challenges.	Community Enrichment Plan	Public Services and Facilities Co	Short	Maintenance	
180	Adjusting parking footprint that optimizes both the number of spaces in the LCBMP and traffic flow	Community Enrichment Plan	Public Services and Facilities Co	Long	Aspirational	\$\$\$
181	Registered/monitored parking along state highway - if feasible and supported by the community - which satisfies state law and does not add to the traffic or congestion issues in the neighborhoods	Community Enrichment Plan	Public Services and Facilities Co	Long	Aspirational	
182	Free beach parking in a city lot to encourage parking at Front Beach	Community Enrichment Plan	Public Services and Facilities Co	Long	Aspirational	\$\$\$
183	Annual review of identified “opportunity areas.”	Community Enrichment Plan	Public Services and Facilities Co	Short	Actionable	
184	Continue working with a traffic engineer consultant to devise solutions to manage traffic efficiently, minimize congestion, and support funding and implementation of priority recommendations.	Community Enrichment Plan	Public Services and Facilities Co	Short	Actionable	\$
185	Ensure promoting of traffic resources through use of Sunnie, Beach Reach app, and https://parkiop.org.	Community Enrichment Plan	General Administration	Short	Actionable	
186	Consider a “Text to Park” model.	Community Enrichment Plan	Public Services and Facilities Co	Short	Exploratory	
187	Utilize technology to monitor parking availability.	Community Enrichment Plan	Public Services and Facilities Co	Short	Actionable	
188	Communicate parking alternatives, such as the Beach Shuttle, when approaching full capacity.	Community Enrichment Plan	Public Services and Facilities Co	Short	Actionable	
189	Establish a parking webpage that offers interactive maps and clear information including, but not limited to, available parking lots and parking areas, number of spaces, prices (seasonal and regular, if applicable), and violations.	Community Enrichment Plan	Public Services and Facilities Co	Medium	Actionable	\$
190	Implement elevated tide and emergency operations.	Sea Level Rise Adaptation Plan	Public Services and Facilities Co	Long	Actionable	\$\$\$
191	Update zoning ordinances for redevelopment.	Sea Level Rise Adaptation Plan	Planning Commission	Medium	Actionable	
192	Begin Development of Redevelopment Design Tool.	Sea Level Rise Adaptation Plan	Planning Commission	Medium	Actionable	
193	Begin design and permitting of outfall improvements recommended as part of the Phase 4 Masterplan	Sea Level Rise Adaptation Plan	Public Services and Facilities Co	Medium	Actionable	\$\$\$
194	Initiate Pilot Projects including: Living shorelines Bioswales and rain gardens.	Sea Level Rise Adaptation Plan	Environmental Advisory Committ	Medium	Actionable	
195	Continue dune and beach nourishment projects.	Sea Level Rise Adaptation Plan	Beach Preservation Committee	Short	Maintenance	\$\$\$
196	Begin implementation of vegetated berms for perimeter protection.	Sea Level Rise Adaptation Plan	Public Services and Facilities Co	Medium	Actionable	\$\$\$
197	Launch a pilot program for private Low Impact Development (LID) stormwater management.	Sea Level Rise Adaptation Plan	Planning Commission	Medium	Actionable	
198	Develop a public education program on resilient strategies.	Sea Level Rise Adaptation Plan	Environmental Advisory Committ	Short	Actionable	
199	Develop a comprehensive marsh management plan.	Sea Level Rise Adaptation Plan	Environmental Advisory Committ	Medium	Actionable	\$
200	Conduct a comprehensive water quality assessment.	Sea Level Rise Adaptation Plan	Environmental Advisory Committ	Short	Actionable	\$
201	Update and enforce zoning ordinances	Sea Level Rise Adaptation Plan	Planning Commission	Medium	Actionable	
202	Finalize outfall improvements recommended as part of the Phase 4 Masterplan.	Sea Level Rise Adaptation Plan	Public Services and Facilities Co	Medium	Actionable	\$\$\$
203	Install tide gates as recommended.	Sea Level Rise Adaptation Plan	Public Services and Facilities Co	Medium	Actionable	\$
204	Begin installation of underground storage solutions.	Sea Level Rise Adaptation Plan	Public Services and Facilities Co	Medium	Actionable	\$\$\$
205	Transition high-risk properties from septic to sewer systems.	Sea Level Rise Adaptation Plan	Environmental Advisory Committ	Long	Aspirational	
206	Complete Waterway Boulevard enhancements.	Sea Level Rise Adaptation Plan	Public Services and Facilities Co	Medium	Actionable	\$\$\$
207	Establish educational and volunteer programs to promote community involvement.	Sea Level Rise Adaptation Plan	Environmental Advisory Committ	Short	Actionable	
208	Incorporate recommended improvements from the water quality assessment.	Sea Level Rise Adaptation Plan	Environmental Advisory Committ	Short	Actionable	\$
209	Incorporate marsh management plan.	Sea Level Rise Adaptation Plan	Environmental Advisory Committ	Medium	Actionable	\$
210	Transition all at-risk properties from septic to sewer systems.	Sea Level Rise Adaptation Plan	Environmental Advisory Committ	Long	Aspirational	
211	Finish construction of all required perimeter protection.	Sea Level Rise Adaptation Plan	Public Services and Facilities Co	Medium	Actionable	\$\$\$
212	Complete additional stormwater projects recommended as part of the Phase 4 Masterplan.	Sea Level Rise Adaptation Plan	Public Services and Facilities Co	Long	Actionable	\$\$\$
213	Purchase flood-prone property to preserve and or demonstrate conservation practices.	Sea Level Rise Adaptation Plan	Planning Commission	Long	Actionable	\$\$\$
214	The City should continue to monitor the Emergency Medical Services serving the island	Comprehensive Plan	Public Safety Committee	Short	Exploratory	
215	Recreational opportunities for residents should be expanded or added, including additional safe walking or biking areas on the island	Comprehensive Plan	Public Safety Committee	Long	Actionable	\$\$\$
216	Support commercial development only within the parameters set by the existing zoning regulations and consistent with the City’s established character as a residential community	Comprehensive Plan	Planning Commission	Short	Aspirational	
217	While the needs of island residents should be paramount, efforts should be made to adjust the level of City services to meet the needs of seasonal visitors as well	Comprehensive Plan	Public Services and Facilities Co	Short	Aspirational	
218	The City should continuously monitor and keep records of the effect of seasonal visitors on the quality of life of the permanent residents; this should include, but not be limited to the issues of parking, noise, trash, and general livability.	Comprehensive Plan	Public Safety Committee	Short	Actionable	
219	Maintain policies and procedures to ensure that beaches, marshlands and marinas are protected and preserved.	Comprehensive Plan	Environmental Advisory Committ	Short	Aspirational	
220	Encourage business development commensurate with the needs of the local community	Comprehensive Plan	Planning Commission	Short	Aspirational	
221	Maintain and enhance an effective monitoring system to ensure beaches, marshlands and marinas are properly maintained	Comprehensive Plan	Beach Preservation Committee	Short	Actionable	
222	Monitor the activity of the State Legislature to ensure an equitable formulation of accommodation tax revenue for island communities	Comprehensive Plan	Accomodations Tax Advisory Cor	Short	Actionable	
223	Investigate other sources of revenue that can be generated from daily visitors and longer term tourists	Comprehensive Plan	Accomodations Tax Advisory Cor	Short	Actionable	
224	Analyze revenue streams each year to ensure an appropriate balance is maintained	Comprehensive Plan	Accomodations Tax Advisory Cor	Short	Actionable	
225	Initiate comprehensive study by an outside agency to determine economic impact of visitors on recreational facilities, City services and infrastructure	Comprehensive Plan	Public Services and Facilities Co	Medium	Actionable	\$
226	Personnel costs make up approximately three-quarters of the City’s general fund expenditure budget. Continually scrutinize planned projects for additional long-term personnel costs that may be associated with them	Comprehensive Plan	General Administration	Short	Maintenance	
227	Pursue improving the CRS rating when feasible	Comprehensive Plan	Planning Commission	Medium	Actionable	
228	Monitor DHEC/OCRM testing of ocean waters impacting the island	Comprehensive Plan	Environmental Advisory Committ	Short	Actionable	

229	Create a public awareness/education program aimed at protecting the sensitive ecosystem of a barrier island, to include protection of dunes and marshes and their vegetation, as well as the importance of removing animal waste and trash from the beaches	Comprehensive Plan	Environmental Advisory Committ	Medium	Actionable	
230	Support efforts to minimize the impact of erosion throughout the island including beach nourishment projects, as the need arises	Comprehensive Plan	Beach Preservation Committee	Short	Actionable	
231	Investigate the potential for establishing, or acquiring, City owned, undeveloped green spaces	Comprehensive Plan	Environmental Advisory Committ	Long	Exploratory	\$\$\$
232	Pursue enforcement of ordinance(s) aimed at protecting loggerhead turtle nesting activities and sites	Comprehensive Plan	Environmental Advisory Committ	Short	Exploratory	
233	Support other regulations that protect wildlife and vegetation	Comprehensive Plan	Environmental Advisory Committ	Short	Aspirational	
234	Pursue development of ordinances, education and awareness programs to improve air quality, such as smoking regulations and support of public transportation.	Comprehensive Plan	Environmental Advisory Committ	Short	Aspirational	
235	Continue efforts to seal the low areas of the back side of the island, including drainage systems, to reduce tidal intrusion into the highland of the island.	Comprehensive Plan	Public Services and Facilities Co	Short	Maintenance	
236	Support efforts to build berms along the back side of the island to keep abnormally high tides from entering the highland areas, including elevating the multiuse path adjacent to Waterway Boulevard.	Comprehensive Plan	Public Services and Facilities Co	Medium	Actionable	\$\$\$
237	Support OCRM in administering measures that protect marshes on the backside of the island.	Comprehensive Plan	Environmental Advisory Committ	Short	Maintenance	
238	Support beach renourishment projects	Comprehensive Plan	Beach Preservation Committee	Long	Actionable	
239	Encourage private dune restoration projects	Comprehensive Plan	Beach Preservation Committee	Short	Actionable	
240	Explore the possibility of establishing a commemorative exhibit online and/or in one of the City's buildings including the collection of historic photographs and documents compiled in 2003 for the City's 50PPthPP Anniversary celebration	Comprehensive Plan	Planning Commission	Long	Exploratory	\$\$\$
241	Investigate the possibility of permanently marking sites of historical significance on the island and ensuring their preservation	Comprehensive Plan	Planning Commission	Long	Exploratory	
242	The City should continue to work with County officials to ensure optimum EMS services on the island and maintain basic medical emergency services through the Fire Department	Comprehensive Plan	Public Safety Committee	Short	Maintenance	
243	Develop and implement a method of distribution for the Disaster Preparedness Plan	Comprehensive Plan	Public Safety Committee	Short	Actionable	
244	The City should meet periodically with the Water and Sewer Commission and strive for a "team approach" to addressing waste water and water issues that will arise in future years	Comprehensive Plan	Environmental Advisory Committ	Short	Aspirational	
245	In conjunction with the Water and Sewer Commission, the City should take those steps appropriate to facilitate additional sewer service on the island	Comprehensive Plan	Environmental Advisory Committ	Short	Aspirational	
246	Develop a plan to improve alternate modes of transportation on the island including bikeways and sidewalks with an emphasis on installing sidewalks and improving pedestrian safety	Comprehensive Plan	Public Safety Committee	Long	Actionable	
247	Inventory unimproved rights-of-way extending to the creeks or marsh for possible use as passive recreational sites not unlike the street ends in the Old Village of Mount Pleasant along the Harbor	Comprehensive Plan	Public Services and Facilities Co	Medium	Actionable	
248	Consider additional improvements to the Recreation Center to offer a wider spectrum of leisure activities for pre-school children to senior adults	Comprehensive Plan	Public Services and Facilities Co	Medium	Exploratory	
249	The City should continue to support tree-planting programs along streets and develop a long-term plan which prioritizes streets and identifies the types of trees to be used	Comprehensive Plan	Environmental Advisory Committ	Short	Actionable	
250	Consider additional ways of reducing littering on the island	Comprehensive Plan	Environmental Advisory Committ	Short	Exploratory	
251	Consider ways of restricting the construction of structures at the ends of docks working in conjunction with the OCRM and the U.S. Corps of Engineers	Comprehensive Plan	Planning Commission	Short	Exploratory	
252	Encourage new or replacement electrical distributing systems to be constructed underground	Comprehensive Plan	Public Services and Facilities Co	Long	Actionable	
253	Seek funding sources to place electrical distributing systems underground	Comprehensive Plan	Public Services and Facilities Co	Long	Actionable	
254	Continue to work closely with County and State agencies to properly maintain existing storm water and drainage systems. Clearly delineate the City's areas of responsibility and take appropriate action where feasible	Comprehensive Plan	Public Services and Facilities Co	Short	Maintenance	
255	Consider funding options, including grants and NPDES fees to address drainage problems.	Comprehensive Plan	Public Services and Facilities Co	Short	Exploratory	
256	The City should continue to work to remain in compliance with the National Pollution Discharge Elimination System Phase II as a small MS4 community	Comprehensive Plan	Public Services and Facilities Co	Short	Maintenance	
257	Periodically review and update the Baseline Facilities Assessment of the Marina complex to ensure the conditions of the facilities are monitored for safety, physical condition, and utility	Comprehensive Plan	Public Safety Committee	Short	Actionable	
258	Set aside funds for future year maintenance and capital improvements that will be required to protect and maximize the City's investment in all real properties	Comprehensive Plan	General Administration	Short	Actionable	\$\$\$
259	Aggressively pursue grants or other external funding sources that will enhance the safety, environmental conditions, facilities, or other features of all real properties	Comprehensive Plan	General Administration	Short	Actionable	
260	Develop plans for continuous maintenance/repair of various City buildings such as City Hall, the Public Safety building, Fire Station 2, the Recreation Center and the Public Works building	Comprehensive Plan	General Administration	Long	Actionable	\$\$\$
261	Encourage imaginative proposals using City properties that will enhance revenues to the City	Comprehensive Plan	General Administration	Long	Exploratory	
262	Constantly monitor compliance with existing lease terms to ensure revenues are consistent	Comprehensive Plan	General Administration	Short	Actionable	
263	Continue to track construction trends including: the number of houses demolished each year and the number of square feet, bedrooms and bathrooms of new houses	Comprehensive Plan	Planning Commission	Short	Actionable	
264	Continually assess ordinances which limit the size and width of houses and the amount of impervious surface on the island	Comprehensive Plan	Planning Commission	Medium	Exploratory	
265	Amend the zoning ordinance to limit the density of development allowed on property not serviced by a public wastewater system	Comprehensive Plan	Planning Commission	Medium	Actionable	
266	Educate the owners of septic systems in the proper maintenance and encourage owners to have their septic systems checked and serviced according to established standards	Comprehensive Plan	Environmental Advisory Committ	Short	Actionable	
267	Monitor the amount of impervious surface on residential lots. The City defines impervious material as any material through which water cannot penetrate, including buildings, roads, and parking lots	Comprehensive Plan	Planning Commission	Medium	Actionable	
268	Make appropriate amendments to the zoning ordinance which reflect the goals and strategies of the Comprehensive Plan	Comprehensive Plan	Planning Commission	Short	Exploratory	
269	Develop plans and policies which use public improvements to prevent or mitigate adverse impacts of commercial development upon residential properties	Comprehensive Plan	Planning Commission	Long	Actionable	
270	Evaluate and continue to improve the drainage system to alleviate the problems in those areas that drain poorly	Comprehensive Plan	Public Services and Facilities Co	Long	Actionable	\$\$\$
271	Include funding in the 2023-2024 budget to initiate a comprehensive traffic study for the island to improve traffic flow and reduce congestion. This study should done in close collaboration with the SCDOT staff to ensure the solutions that are developed can be implemented within their network	Comprehensive Plan	Public Safety Committee	Medium	Actionable	\$\$\$
272	Evaluate the lane configuration of the Isle of Palms Connector to identify more efficient and safer alternatives	Comprehensive Plan	Public Safety Committee	Short	Actionable	
273	Evaluate the intersection of the Isle of Palms Connector and Palm Boulevard to determine in an alternative design and/or phasing could increase operational efficiency	Comprehensive Plan	Public Safety Committee	Short	Actionable	

274	Evaluate the Charleston County Park and municipal parking lots traffic routing, payment, and ticketing to identify more efficient methods for ingress and egress	Comprehensive Plan	Public Safety Committee	Short	Actionable	
275	Evaluate providing real-time beach parking space availability data to the public to improve efficiency for ingress and egress for beach visitors	Comprehensive Plan	Public Safety Committee	Short	Actionable	
276	Continually assess stop sign locations on the island to determine proper and legal placement	Comprehensive Plan	Public Safety Committee	Short	Actionable	
277	Ensure an adequate number of speed limit signs on all streets to encourage compliance and improve safety	Comprehensive Plan	Public Safety Committee	Short	Actionable	
278	Develop a plan to improve alternate modes of transportation on the island including bikeways, golf carts and low speed vehicle facilities and sidewalks while improving pedestrian safety	Comprehensive Plan	Public Safety Committee	Medium	Actionable	
279	Encourage appropriate measures including signs, traffic restrictions and parking restrictions	Comprehensive Plan	Public Safety Committee	Short	Actionable	
280	Encourage appropriate measures to collect accurate traffic counts including the installation of new hardware at the key points of ingress and egress of the island	Comprehensive Plan	Public Safety Committee	Short	Actionable	
281	Identify problem areas and appropriate funding sources	Comprehensive Plan	Public Safety Committee	Short	Actionable	
282	Expand the system of bike lanes and walking paths	Comprehensive Plan	Public Safety Committee	Long	Actionable	\$\$\$

\$ (< \$50,000)

\$\$ (\$50,000 - \$100,000)

\$\$\$ (> \$100,000)

Short (< 1 year)

Medium (1 - 5 years)

Long (> 5 years)

Aspirational: long-term vision with no clear policy or action recommended

Exploratory: policy or action to explore and consider further

Actionable: clear policy or budgetary action that can be taken immediately

Maintenance: upkeep of existing practices, policies, or activities

Community Enrichment Plan
 Comprehensive Plan
 Sea Level Rise Adaptation Plan

\$

General Administration

\$\$

Environmental Stewardship and Management

\$\$\$

Public Safety

Quality of Life

Seasonal Impacts (Traffic and Parking)

Stormwater Management

Beach Preservation

Environmental Advisory Committee

Planning Commission

Public Safety Committee

Public Services and Facilities Committee

Water and Sewer Commission

Administration Committee

Accommodations Tax Advisory Committee

Beach Preservation Committee

General Administration

Short

Medium

Long

Actionable

Aspirational

Exploratory

Maintenance

\$ (< \$50,000)

\$\$ (\$50,000 - \$100,000)

\$\$\$ (> \$100,000)

Short (< 1 year)

Medium (1 - 5 years)

Long (> 5 years)

Aspirational: long-term vision with no clear policy or action recommended

Exploratory: policy or action to explore and consider further

Actionable: clear policy or budgetary action that can be taken immediately

Maintenance: upkeep of existing practices, policies, or activities

Initiative	Rec #	Recommendation
Beach Preservation	118	Be proactive rather than reactive in beach preservation with quarterly surveying and monitoring.
Beach Preservation	119	Consistently track, project and evaluate the impact of sea level rise, king tides and storms.
Beach Preservation	121	Have standing permits for agreed-upon projects for beach restoration, shoal management and emergency situations.
Beach Preservation	123	Involve Environmental Advisory Committee in review of beach preservation efforts.
Beach Preservation	124	Develop consistent signage policies on dune preservation, with approved options that residents can deploy on their property.
Beach Preservation	127	Annually fund beach restoration and maintenance in the city's budget.
Beach Preservation	128	Continue to explore ways to increase consistent revenue streams for beach renourishment.
Beach Preservation	129	Lobby SC legislators to take on greater fiscal responsibility for maintaining state's beaches, which they maintain jurisdiction over.
Beach Preservation	130	Consider a policy to only use city funds in conjunction with granted property easements and funding from shared stakeholders – unless
Beach Preservation	195	Continue dune and beach nourishment projects.
Beach Preservation	230	Support efforts to minimize the impact of erosion throughout the island including beach nourishment projects, as the need arises
Beach Preservation	238	Support beach renourishment projects
Beach Preservation	239	Encourage private dune restoration projects
		Explore creating an electronic means (text or web-based form) of contacting police and generating incident reports for non-emergencies
Communications	1	acknowledgement of receipt and notification of next steps.
		Identify and promote an electronic process for residents, property owners, and businesses to proactively provide background information
Communications	2	and special needs of individuals living there to assist Public Safety personnel when they respond to an emergency.
		Frequently incorporate safety-related information in messages from multiple city communication channels; place particular emphasis on
		Sunnie for real-time communication. Suggested topics include but are not limited to, paramedics on the island, importance of reporting
		situations, emergency preparedness, Coffee with a Cop, emergency/incident notification (e.g. Connector closed due to accident, avoid
Communications	4	etc.), and personal property safety (locking doors, etc.).
Communications	13	Notifications should occur via multiple communication channels to include text.
Communications	14	Consistently add temporary warning signs to beach paths where coyotes are active.
Communications	19	Restore, update and improve signage for dune protection, coyotes and beach rules.
Communications	20	Increase public media messages regarding all safety matters.
Communications	34	Revisit wayfinding signage plan and improve throughout the island.
		Feature activities and events more prominently in monthly City e-newsletter with departments cross-posting special events on social media
Communications	68	creating a monthly email or e-newsletter just for the Recreation Center to share upcoming key events and deadlines with links to the online
		Use Sunnie to communicate about more than special events (e.g. youth sports registration dates, new classes, educational programs and
Communications	69	people to specifically sign up for Recreation Department alerts.
Communications	70	Ensure staff are facilitating two-way communication on social media by responding to comments and inquiries within 24 hours.
Communications	71	Create a separate calendar for Recreation Center activities on City website and enable a click feature for users to add to their personal
		Coordinate with Wild Dunes and Wild Dunes Homeowners Associations (HOAs) to share monthly/quarterly updates on programs and
Communications	72	communication platforms.
Communications	73	Emphasize “we are more than just sports and exercise classes.” in communications.
Communications	74	Invest more in online marketing of Recreation Department opportunities to ensure residents are fully aware of what is available to them
Communications	76	Track noise and light complaints across geographical grids to evaluate levels of complaints for targeted mitigation efforts.
Communications	91	Proactively enforce and track violations to environmental ordinances, including those related to beach lights, litter, building, development
Communications	107	Make IOP's environmental leadership a clear and consistent part of the city's brand.
Communications	108	Highlight related wins and best practices through the city's communication channels, including the developing environmental section
Communications	109	Secure more related media coverage.
Communications	110	Add signs to public dock to highlight the location's natural resources, geography and history.
Communications	112	Develop plan to increase awareness of challenges and solutions that includes “Do No Harm” messaging for residents, visitors, developers
Communications	113	Provide QR codes in city signage and required messaging for STR's that direct visitors to environmental rules and best practices.
Communications	114	Explore ways to better share rules with non-English speaking visitors.
Communications	125	Include acknowledgment of beach rules as part of the permitting process for events.
Communications	126	Create a collaborative sense of shared responsibility with the state, local communities and county governments, beach users, and private
Communications	159	Consistent message on welcome signs to “Leave Only Footprints” and “See Beach Rules at www.iop.net .”
Communications	160	Signage at ALL public beach access points with No Smoking message + QR code or complete list of restrictions for beachgoers.
Communications	161	More local promotions with links/QR codes pointing to iop.net “Beach Rules” – including tie-ins with Beach Shuttle.
Communications	173	Provide real-time data on parking availability via parking registrations/payment
Communications	174	Promote parking resources through Sunnie, Beach Reach app, and https://parkiop.org .
Communications	185	Ensure promoting of traffic resources through use of Sunnie, Beach Reach app, and https://parkiop.org .
Communications	186	Consider a “Text to Park” model.
Communications	187	Utilize technology to monitor parking availability.
Communications	188	Communicate parking alternatives, such as the Beach Shuttle, when approaching full capacity.
		Establish a parking webpage that offers interactive maps and clear information including, but not limited to, available parking lots and
Communications	189	of spaces, prices (seasonal and regular, if applicable), and violations.

		Create a public awareness/education program aimed at protecting the sensitive ecosystem of a barrier island, to include protection of
Communications	229	and their vegetation, as well as the importance of removing animal waste and trash from the beaches
Communications	243	Develop and implement a method of distribution for the Disaster Preparedness Plan
Cycling Enhancements	35	Clean, better mark, maintain, increase signage and possibly enlarge existing bike lanes on Palm Boulevard from 14th Avenue to Breach
Cycling Enhancements	36	Create a clear path off the connector to bike to Front Beach/County park incorporating the existing path from 14th to Breach inlet.
		Encourage bikers in the direction of the existing bike lane from 14th Avenue to Breach Inlet with improved signage and education of local
Cycling Enhancements	37	the areas of Palm 21-41st Avenues where there is more parking and traffic.
		Determine feasibility for a bike route off the main roadways and sidewalks through neighborhoods or other lower traffic areas. i.e. Water
Cycling Enhancements	38	east bound side.
Cycling Enhancements	39	Install bike repair/air station at the public safety building and recreation center.
e-Bike Policy	21	Restrict e-bike usage with speed limitations on beach accesses.
e-Bike Policy	22	Extend restriction of e-bikes to April 1st through September 14th
		Facilitate more programming focused on understanding and protecting our natural environment (e.g. beach/saltmarsh/waterways, native
Environmental Sustainability	62	endangered species).
Environmental Sustainability	75	Identify communities to learn and evaluate what they have done for noise/light ordinances to see what IOP could explore.
Environmental Sustainability	87	Preserve, protect, manage and enhance the island's natural resources – including the beach, salt marsh and natural areas in the island
		Develop consistent data collection that includes water quality testing for the ocean, creeks, marsh and interior; surveys of related wildlife
Environmental Sustainability	95	and sea level rise measurements.
Environmental Sustainability	96	Make environmental data easy to understand, access and share.
Environmental Sustainability	97	Advance recommendations from city's developing Sea Level Rise Adaptation Plan.
Environmental Sustainability	98	Model, map & monitor areas most susceptible to sea level rise, flooding & storm surges.
Environmental Sustainability	99	Predict social and economic impacts of climate changes, including cost calculations.
Environmental Sustainability	102	Add solar panels to city buildings when it makes sense for sun exposure and roof replacement schedules.
Environmental Sustainability	103	Explore transition to battery-powered landscaping equipment to reduce carbon emissions, air & noise pollution.
Environmental Sustainability	104	Consider requesting sustainable practices in city's request for proposals and bids.
Environmental Sustainability	105	Encourage fuel efficiency as a consideration when buying new vehicles.
Environmental Sustainability	106	Evaluate feasibility of safety of adding electric vehicle charging stations.
Environmental Sustainability	111	With IOP Cleanup Crew, pursue IOP Conservation Station exhibit at Front Breach
		Create a guide – available electronically and in print form – for residents, developers, contractors and property managers to promote low
Environmental Sustainability	115	eco-friendly landscaping and lighting practices.
Environmental Sustainability	116	Add an annual eco-themed event to the Recreation Department's annual calendar.
Environmental Sustainability	117	Involve public in South Carolina Aquarium's Searise sign project.
Environmental Sustainability	120	Pursue promising "natural defense" strategies.
Environmental Sustainability	140	Consider location of at-risk palmettos – important to our community's identity & resiliency – and other significant native trees in setting
		Consult with groups like Charleston's M.A.R.S.H. project, Charleston Waterkeepers, Charleston Climate Coalition, South Carolina Aqu
Environmental Sustainability	143	Eco Tours, Coastal Expeditions and Audubon Society.
Environmental Sustainability	144	Partner with neighboring coastal communities, especially Mount Pleasant & Sullivan's Island.
Environmental Sustainability	145	With guidance from local experts, emphasize native plants and gardens at all city parks and properties.
Environmental Sustainability	146	Include in Request for Proposals (RFPs) for landscaping.
Environmental Sustainability	147	Target city properties at risk of flooding for adding examples of "rain gardens" and dry ponds.
		Encourage and provide incentives for residents, businesses, developers, Wild Dunes Resort and Homeowner Associations (HOA's) to
Environmental Sustainability	148	on residential and commercial properties.
Environmental Sustainability	149	Pursue grants to support re-wilding, rain gardens, salt marsh retreat in vulnerable residential areas.
Environmental Sustainability	151	Evaluate and modify the city's tree ordinances to elevate conservation of native tree species such as palmetto, live oak, pine and wax
Environmental Sustainability	152	Explore funding a city-wide tree survey to document all native trees on the island.
Environmental Sustainability	158	Partner with Chamber of Commerce and Isle of Palms Cleanup Crew on workshops for businesses on sustainability practices.
Environmental Sustainability	194	Initiate Pilot Projects including: Living shorelines Bioswales and rain gardens.
Environmental Sustainability	198	Develop a public education program on resilient strategies.
Environmental Sustainability	228	Monitor DHEC/OCRM testing of ocean waters impacting the island
Environmental Sustainability	231	Investigate the potential for establishing, or acquiring, City owned, undeveloped green spaces
Environmental Sustainability	233	Support other regulations that protect wildlife and vegetation
Environmental Sustainability	234	Pursue development of ordinances, education and awareness programs to improve air quality, such as smoking regulations and support
		The City should continue to support tree-planting programs along streets and develop a long-term plan which prioritizes streets and id
Environmental Sustainability	249	trees to be used
Environmental Sustainability	256	The City should continue to work to remain in compliance with the National Pollution Discharge Elimination System Phase II as a small
		Monitor safety conditions and rule compliance at the public dock daily, confirming the presence of a life-saving ring, and evaluating the
Facilities Management	3	surfaces and railings.
Firearms Policy	23	Collaborate with other beach communities to request state officials to ban firearms from the beach.
Firearms Policy	24	Get community/resident support to change state laws to designate the beach as a no firearms zone.

		Given the increased activity, assess the costs, risks, impacts to public beach access, and benefits of taking more aggressive measures on public property; seek appropriate state agency, ex. Department of Natural Resources ("DNR") and state support, if it is determined
Forecasting	10	protect the public's safety.
		Request new, more accurate renderings of Palm Boulevard including existing driveways, beach paths, mailboxes and drainage ditches
Forecasting	28	residents and beachgoers. Engage the Berkeley Charleston Dorchester Council of Governments (BCDCOG) to study and supply techn
Forecasting	33	Request updated traffic study to help direct makeover of Palm Boulevard that focuses on pedestrian safety along with traffic and seas
		Protect the city's best interests with cost-effective planning and increased oversight of contractors for resiliency initiatives, including
Forecasting	90	drainage projects.
Forecasting	101	Determine and articulate long-term goals for Adaptation plan that are proactive and transparent. Communicate these elements effect
Forecasting	122	Be fiscally responsible without letting the lowest immediate expense drive decisions.
Forecasting	183	Annual review of identified "opportunity areas."
Forecasting	217	While the needs of island residents should be paramount, efforts should be made to adjust the level of City services to meet the needs
		The City should continuously monitor and keep records of the effect of seasonal visitors on the quality of life of the permanent residen
Forecasting	218	but not be limited to the issues of parking, noise, trash, and general livability.
Forecasting	219	Maintain policies and procedures to ensure that beaches, marshlands and marinas are protected and preserved.
Forecasting	220	Encourage business development commensurate with the needs of the local community
Forecasting	221	Maintain and enhance an effective monitoring system to ensure beaches, marshlands and marinas are properly maintained
Forecasting	225	Initiate comprehensive study by an outside agency to determine economic impact of visitors on recreational facilities, City services an
		Periodically review and update the Baseline Facilities Assessment of the Marina complex to ensure the conditions of the facilities are
Forecasting	257	physical condition, and utility
		Develop plans for continuous maintenance/repair of various City buildings such as City Hall, the Public Safety building, Fire Station 2,
Forecasting	260	and the Public Works building
		Work with golf cart rental companies to develop a communication piece for distribution to each renter, a placard/sticker to be posted
Golf Cart Code Enforcement	5	pledge to be signed by all renters that emphasizes state and local laws.
		Consider passing an ordinance adding a requirement for golf cart and LSV owners/users to read and agree to a golf cart/LSV safety ple
Golf Cart Code Enforcement	6	and local laws.
Improved Traffic Flow	168	Revisit the Palm Boulevard streetscape proposal.
Improved Traffic Flow	176	Manage traffic on the Isle of Palms Connector during specific time periods within the course of the year with seasonal police personne
		Investigate the possibility of re-striping the Isle of Palms Connector to accommodate:•Two lanes of traffic exiting the island
		•Dedicated Bike lane on one side
Improved Traffic Flow	177	•A pedestrian lane that is compliant with SCDOT standards; any additions to the bridge structure should preserve the views that exist t
Improved Traffic Flow	178	Ensure traffic lights at Palm and Rifle Range are timed correctly during high volume times/days.
Improved Traffic Flow	179	Continue to build relationships with surrounding municipalities and state leaders to effectively manage parking and traffic challenges
		Continue working with a traffic engineer consultant to devise solutions to manage traffic efficiently, minimize congestion, and support
Improved Traffic Flow	184	implementation of priority recommendations.
		Include funding in the 2023-2024 budget to initiate a comprehensive traffic study for the island to improve traffic flow and reduce cong
Improved Traffic Flow	271	should done in close collaboration with the SCDOT staff to ensure the solutions that are developed can be implemented within their n
Improved Traffic Flow	272	Evaluate the lane configuration of the Isle of Palms Connector to identify more efficient and safer alternatives
		Evaluate the intersection of the Isle of Palms Connector and Palm Boulevard to determine in an alternative design and/or phasing cou
Improved Traffic Flow	273	efficiency
Improved Traffic Flow	274	Evaluate the Charleston County Park and municipal parking lots traffic routing, payment, and ticketing to identify more efficient metho
		Develop a plan to improve alternate modes of transportation on the island including bikeways, golf carts and low speed vehicle faciliti
Improved Traffic Flow	278	improving pedestrian safety
Improved Traffic Flow	280	Encourage appropriate measures to collect accurate traffic counts including the installation of new hardware at the key points of ingre
Improved Traffic Flow	281	Identify problem areas and appropriate funding sources
		Explore installing "in-pavement lighting" on existing crosswalks on Palm Boulevard for increased visibility to advancing cars with bright
Infrastructure Improvements	26	pedestrian space.
		Increase the width of the existing sidewalk on Palm Boulevard landside between 21st and 40th and trim all overgrown vegetation. Con
Infrastructure Improvements	29	streets to indicate pedestrian crossing.
		Consider adding more crosswalks and sidewalks island wide based off data from walkability study with emphasis on 27th, 28th, 29th
Infrastructure Improvements	31	recreation center. Possible funding may come from the infrastructure funds.
		Assess the Recreation Center property and facilities to determine the options for expansion or a reconfiguration to support demand an
Infrastructure Improvements	52	participation, adequate indoor & outdoor storage, and diverse programming that can include educational events, public meetings, the
		Upgrade Recreation Center interior spaces. Give primary attention to cabinetry, fans, audio visual, sound and lighting equipment, stor
Infrastructure Improvements	54	repairs. Include equipment necessary to live stream and record events held in the Magnolia Room. Install charging stations and works
		Consider using existing City properties to increase public access to the water for paddle sports, fishing, etc., or more passive uses (be
		indoor and outdoor facilities to create a safe and welcoming space for teens. Consider comfy furniture in the Recreation Center lobby
Infrastructure Improvements	56	charging stations, updated porch furniture, rock wall, and/or ropes course.

		Focus on the acquisition of properties to increase our public space: Contact The Beach Company to identify small pocket parcels they own; review real estate listings of properties located between the current Recreation Center property and Waterway Boulevard; evaluate purchases that would increase public space.
Infrastructure Improvements	57	estate listings of properties located between the current Recreation Center property and Waterway Boulevard; evaluate purchases that would increase public space.
Infrastructure Improvements	58	Emphasize sustainable/environmentally friendly practices at the Recreation Center.
Infrastructure Improvements	138	Work with energy provider to accelerate already requested projects.
Infrastructure Improvements	139	Develop master plan for converting all remaining areas to underground lines.
		Press energy provider to drop use-it-or-lose-it provision of its annual contributions to the non-standard service fund for Isle of Palms, v. 2010-2011.
Infrastructure Improvements	141	underground projects but currently must be used within five to six years.
Infrastructure Improvements	165	Develop a plan for the city to acquire residential roads from the South Carolina Department of Transportation ("SCDOT").
Infrastructure Improvements	206	Complete Waterway Boulevard enhancements.
Infrastructure Improvements	211	Finish construction of all required perimeter protection.
		Develop a plan to improve alternate modes of transportation on the island including bikeways and sidewalks with an emphasis on installing sidewalks.
Infrastructure Improvements	246	improving pedestrian safety
Infrastructure Improvements	252	Encourage new or replacement electrical distributing systems to be constructed underground
Infrastructure Improvements	282	Expand the system of bike lanes and walking paths
Litter Management	25	Require registration of any Hobie Cat and volleyball nets that might be left on the beach (similar to Myrtle Beach and Hilton Head).
Litter Management	153	Recruit volunteer neighborhood captains for regular cleanups of non-commercial sections of beach and island's interior.
		Create paid IOP Conservation Team to target litter in busy beach and commercial areas by adding seasonal, part time positions geared towards beach cleanup.
Litter Management	154	in eco/civic careers. (Isle of Palms Cleanup Crew & SC Aquarium's conservation team can guide educational component.)
		In addition to existing Front Beach setup, explore adding the following to high-traffic beach access paths, with placement closer to the beach:
		• Cleanup bucket tree
		• "No Toys Left Behind" bin
Litter Management	155	• Bench for visitors to help them collect their things
Litter Management	156	Consider transitioning to a new system with stable, covered trash receptacles to prevent trash from turning into litter.
Litter Management	157	Adjust packaging ordinances to close loopholes and align with neighboring municipalities.
Litter Management	250	Consider additional ways of reducing littering on the island
Marsh Preservation	142	Join the South Atlantic Salt Marsh Initiative (SASMI).
Marsh Preservation	199	Develop a comprehensive marsh management plan.
Marsh Preservation	209	Incorporate marsh management plan.
Marsh Preservation	237	Support OCRM in administering measures that protect marshes on the backside of the island.
Marsh Preservation	251	Consider ways of restricting the construction of structures at the ends of docks working in conjunction with the OCRM and the U.S. Coast Guard.
Parking Management	9	Identify locations on the island with the most repetitive parking violations that impact safety and evaluate the need for signage.
Parking Management	27	Maintain 4' off pavement chalk line on Palm Boulevard more than just weekends.
Parking Management	162	Update the outdated 2013 Stantec Beach Visitor Parking Study.
		Determine the number of spaces and, where appropriate, formally add the following free spaces to the Parking Plan when the LCBMP is updated: • Free parking spaces on the east side of the road of way adjacent to the IOP Post Office • Unregulated public right of way at IOP Recreation Center on Hartnett Boulevard between 28th and 29th streets
Parking Management	166	Designate a certain number of spaces for IOP Recreation Center use ensure adequate spaces for visitors and residents using the Recreation Center • Hire a consultant to develop a plan which may include: • Adjusting parking footprint that optimizes both the number of spaces in the LCBMP and traffic flow • Registered/monitored parking along state highway - if feasible and supported by the community - which satisfies state law and does not create congestion issues in the neighborhoods
Parking Management	167	• Free beach parking in a city lot to encourage parking at Front Beach
		Request SCDOT fulfill its commitment to replace the "temporary" concrete markers on the landward side of Palm Boulevard with aesthetically pleasing profile markers.
Parking Management	169	Clearly delineate the spaces on the Seaward side of Palm Boulevard.
Parking Management	170	Clearly delineate the spaces on the Seaward side of Palm Boulevard.
Parking Management	171	Continue maintaining the 4' chalk parking line along Palm Boulevard each week, and ideally reapply after a significant rain event during the summer months.
Parking Management	172	Continue supporting the SCDOT-approved Parking Plan, especially the residential parking zones.
Parking Management	175	Continue to promote alternative means for driving to the beach: use of the Beach Shuttle from Mount Pleasant or cycling, for example.
Parking Management	180	Adjusting parking footprint that optimizes both the number of spaces in the LCBMP and traffic flow
		Registered/monitored parking along state highway - if feasible and supported by the community - which satisfies state law and does not create congestion issues in the neighborhoods
Parking Management	181	congestion issues in the neighborhoods
Parking Management	182	Free beach parking in a city lot to encourage parking at Front Beach
Parking Management	275	Evaluate providing real-time beach parking space availability data to the public to improve efficiency for ingress and egress for beachgoers.
Public Safety Enhancements	18	Create a beach safety lane, where necessary, by maintaining a corridor from the dune for emergency access.
		Program intersection at IOP connector and Palm Boulevard that emphasizes the pedestrian right of way with use of lead pedestrian interval and raised materials that designate pedestrian space.
Public Safety Enhancements	32	raised materials that designate pedestrian space.
		Evaluate partnerships with Wild Dunes Resort and Wild Dunes Community Association to establish a staffed and equipped public safety station at Wild Dunes reducing response times, providing much-needed training space, and providing respite for police officers following traumatic incidents or long waiting between court appearances and the start of their shift.
Public Safety Enhancements	46	waiting between court appearances and the start of their shift.
		Conduct annual review of equipment needs to include considerations for things like a high-water vehicle for the Fire Department and a high-clearance vehicle for the Police Department.
Public Safety Enhancements	49	options for the Police Department (bicycles, motorcycles or all-terrain vehicles, etc.). Explore resource sharing.

Public Safety Enhancements	50	Consider how to best acquire an accelerant and explosive detection canine for large events, which may include a mutual aid agreement with other jurisdictions. Ask the Police Department to present a plan for a formalized drone program utilizing licensed volunteers to supplement the police force. The plan clearly defines public spaces where drone use can help monitor activity and identify when this type of surveillance is needed (i.e., protection of public safety, monitoring, special events, seasonal, emergencies only, etc.).
Public Safety Enhancements	51	
Public Safety Enhancements	94	Require acknowledgement of city's beach rules as part of the online parking checkout process.
Public Safety Enhancements	190	Implement elevated tide and emergency operations.
Public Safety Enhancements	214	The City should continue to monitor the Emergency Medical Services serving the island The City should continue to work with County officials to ensure optimum EMS services on the island and maintain basic medical emergency services with the Fire Department
Public Safety Enhancements	242	Explore partnerships with Wild Dunes, Charleston County Parks, and the IOP Exchange Club to utilize their facilities in the off-peak season and youth golf lessons for courses at Wild Dunes, use of Exchange Club dock for programming
Recreational Offerings	53	Explore upgrades to outdoor spaces at the Recreation Center and Mayor Carmen R. Bunch Park. <ul style="list-style-type: none"> • Utilize native plants. Add swings, benches, picnic tables, etc. • Create a community garden at the Recreation Center. • Expand Recreation Center's outdoor shelter to support diverse programming and events, providing fans, electricity, and a stage for music and dance. • Explore options for providing an expanded electrical grid throughout the Recreation Center property to support large community events. • Create a WIFI hotspot at the Recreation Center and its surrounding property.
Recreational Offerings	55	
Recreational Offerings	59	Assess equipment needs to support growing athletic programs. Identify unmet recreation needs for which people often leave the island (e.g. youth golf lessons, lacrosse, flag football, gym, year-round tennis/pickleball, minigolf). Evaluate if there is sufficient demand to expand programming or facilities.
Recreational Offerings	60	
Recreational Offerings	61	Develop programming connected to the water (e.g. kayaking, water safety, beach exercise, paddle boarding, paddle board yoga, eco tours).
Recreational Offerings	63	Sustain the speaker series by identifying willing presenters with unique skills, knowledge, and life experiences. Explore opportunities for teen programming (e.g. babysitter/CPR course, video game tournament, coffee house karaoke/open mic nights, art projects, rock climbing).
Recreational Offerings	64	
Recreational Offerings	65	Explore bringing in food trucks on youth sports nights and/or once a week on a weeknight from Memorial Day to Labor Day.
Recreational Offerings	66	Make our special events autism- and neurodivergent-friendly by offering a calming space/tent and/or special sensory-friendly times to attend.
Recreational Offerings	207	Establish educational and volunteer programs to promote community involvement.
Recreational Offerings	215	Recreational opportunities for residents should be expanded or added, including additional safe walking or biking areas on the island and trails. Explore the possibility of establishing a commemorative exhibit online and/or in one of the City's buildings including the collection of historical documents compiled in 2003 for the City's 50PPthPP Anniversary celebration
Recreational Offerings	240	
Recreational Offerings	241	Investigate the possibility of permanently marking sites of historical significance on the island and ensuring their preservation Inventory unimproved rights-of-way extending to the creeks or marsh for possible use as passive recreational sites not unlike the streets of Mount Pleasant along the Harbor
Recreational Offerings	247	
Recreational Offerings	248	Consider additional improvements to the Recreation Center to offer a wider spectrum of leisure activities for pre-school children to senior citizens. Require local businesses hosting events to pay for additional police support to avoid having to pull scheduled patrol officers away from other areas of the island.
Revenue & Funding	48	
Revenue & Funding	67	Explore potential of fee based reservations of key facilities.
Revenue & Funding	88	Secure grants, provide community education, and collaborate with neighboring communities and state agencies. Engage Charleston County for help with the increasing expenses of tourism resulting from population growth, increased demand for beach access, and the finite land mass of the island.
Revenue & Funding	163	
Revenue & Funding	164	Lobby the state Legislature to assist coastal municipalities with the increasingly burdensome impacts of tourism.
Revenue & Funding	222	Monitor the activity of the State Legislature to ensure an equitable formulation of accommodation tax revenue for island communities
Revenue & Funding	223	Investigate other sources of revenue that can be generated from daily visitors and longer term tourists
Revenue & Funding	224	Analyze revenue streams each year to ensure an appropriate balance is maintained
Revenue & Funding	253	Seek funding sources to place electrical distributing systems underground
Revenue & Funding	255	Consider funding options, including grants and NPDES fees to address drainage problems.
Revenue & Funding	258	Set aside funds for future year maintenance and capital improvements that will be required to protect and maximize the City's investment in the island.
Revenue & Funding	259	Aggressively pursue grants or other external funding sources that will enhance the safety, environmental conditions, facilities, or other amenities.
Revenue & Funding	261	Encourage imaginative proposals using City properties that will enhance revenues to the City
Revenue & Funding	262	Constantly monitor compliance with existing lease terms to ensure revenues are consistent
Septic & City Management	245	In conjunction with the Water and Sewer Commission, the City should take those steps appropriate to facilitate additional sewer service to the island.
Septic & requested Managem	134	Encourage neighborhoods to work collaboratively to facilitate connection to the public system without grinder pumps. Work with Isle of Palms Water and Sewer Commission to aggressively pursue grant funding – possibly engaging a federal lobbyist – to support the public sewer system.
Septic & Sewer Management	133	
Septic & Sewer Management	135	Routinely collect floodwater samples to pinpoint problems and help prioritize areas where individual onsite disposal systems should be replaced.
Septic & Sewer Management	136	Explore funding to aid elderly and fixed income residents in connecting their residences to the public sewer system.
Septic & Sewer Management	137	Inspect septic systems upon transfer of ownership to create an inventory of existing systems, collect data on system failures and educate residents on proper use.
Septic & Sewer Management	200	Conduct a comprehensive water quality assessment.

Septic & Sewer Management	205	Transition high-risk properties from septic to sewer systems.
Septic & Sewer Management	210	Transition all at-risk properties from septic to sewer systems. The City should meet periodically with the Water and Sewer Commission and strive for a “team approach” to addressing waste water
Septic & Sewer Management	244	will arise in future years Educate the owners of septic systems in the proper maintenance and encourage owners to have their septic systems checked and ser
Septic & Sewer Management	266	established standards
sewer & septic	208	Incorporate recommended improvements from the water quality assessment.
Stormwater Management	131	Pinpoint and generate more funding for the remaining major projects, including grant opportunities, to cover estimated costs (for drain
Stormwater Management	132	Put more projects in the pipeline, rather than 1-2 at a time (for drainage projects)
Stormwater Management	150	Involve residents in planting and monitoring vegetation to help stabilize drainage ditches/canals.
Stormwater Management	193	Begin design and permitting of outfall improvements recommended as part of the Phase 4 Masterplan
Stormwater Management	196	Begin implementation of vegetated berms for perimeter protection.
Stormwater Management	197	Launch a pilot program for private Low Impact Development (LID) stormwater management.
Stormwater Management	202	Finalize outfall improvements recommended as part of the Phase 4 Masterplan.
Stormwater Management	203	Install tide gates as recommended.
Stormwater Management	204	Begin installation of underground storage solutions.
Stormwater Management	212	Complete additional stormwater projects recommended as part of the Phase 4 Masterplan.
Stormwater Management	213	Purchase flood-prone property to preserve and or demonstrate conservation practices.
Stormwater Management	227	Pursue improving the CRS rating when feasible
Stormwater Management	235	Continue efforts to seal the low areas of the back side of the island, including drainage systems, to reduce tidal intrusion into the highl Support efforts to build berms along the back side of the island to keep abnormally high tides from entering the highland areas, includ
Stormwater Management	236	multiuse path adjacent to Waterway Boulevard. Continue to work closely with County and State agencies to properly maintain existing storm water and drainage systems. Clearly del
Stormwater Management	254	responsibility and take appropriate action where feasible
Stormwater Management	270	Evaluate and continue to improve the drainage system to alleviate the problems in those areas that drain poorly Recognize that complaint data may not include Wild Dunes Community Association Security, Wild Dunes Resort Security or other isla
STR Excellence	77	towards consistent data capture.
STR Excellence	78	Continuously assess the mix of full-time residential, part-time, and STRs to maintain a balance that enhances the livability on the islan
STR Excellence	79	Create a ‘Good Neighbor’ program to incentivize and recognize those properties that exemplify desirable rentals.
STR Excellence	80	Develop metrics of predetermined thresholds of STR complaints to become a ‘trigger’ for review of total number of licenses.
STR Excellence	81	Use the Business License application as a vehicle to encourage rental companies to join consortium meetings for consistent regulatio Explore adding an online portal for residents to submit STR complaints and follow the response by property managers and the City. Th
STR Excellence	82	the City’s current STR monitoring service.
STR Excellence	83	Additional communications to residents and visitors regarding noise and light ordinances, best practices, and process for proper notifi
STR Excellence	84	Educate more of the positives of the STRs and publish data tracking to residents.
STR Excellence	85	Collaborate with the STR companies to update required signage with quick access to policies/regulations/fines as well as to update o
STR Excellence	86	Educate public of rental companies’ consortium success.
STR Excellence	93	Coordinate with property managers and cleaning companies on proper garbage disposal and beachfront lights out policies.
Talent Management	15	Explore ways to increase police officer and beach safety officer staffing during peak summer hours.
Talent Management	16	Recruit from areas that have high demand in winter months.
Talent Management	17	Recruit semi-retired officers.
Talent Management	40	Consider hiring independent consultants to assess performance and departmental needs periodically. Combat attrition by performing an annual review of compensation packages and adjusting to make and keep IOP public safety positio
Talent Management	41	or exceed those of comparable roles..
Talent Management	42	Consider post-retirement health care options for public safety personnel, possibly with the assistance of state/county organizations.
Talent Management	43	Provide training budgets that meet the ever-changing needs of the Police and Fire Departments.
Talent Management	44	Modify the court schedule to have less impact on work shift schedules. Investigate virtual options. Explore ways to compensate for the lack of affordable local housing. Look at cost of living increases, housing allowances, and/or ince owners to rent to public safety personnel. Explore using city-owned property to provide housing alternatives for city employees. Asses
Talent Management	45	desirable to city staff to determine if the market for this exists.
Talent Management	47	Hire seasonal, part-time police officers, recruiting retired police officers when possible; one such position to serve as a transport offic
Talent Management	89	Have in-house, STEM-focused staff ready for conversations on environmental policy and practices.
Talent Management	92	Evaluate whether more resources (ex. staff) are needed for proper enforcement. Personnel costs make up approximately three-quarters of the City’s general fund expenditure budget. Continually scrutinize planned
Talent Management	226	long-term personnel costs that may be associated with them Advocating to appropriate state agencies, ex. South Carolina Department of Transportation (“SCDOT”), to reinstall speed limit signs n
Traffic Enforcement	7	Boulevard, Palm Boulevard, and any other interior streets that experience frequent speed limit violations. Request permission from SCDOT to install permanent speed monitoring/reporting mechanism near Waterway Boulevard & 29th Avenue
Traffic Enforcement	8	data, informing the need for more frequent traffic enforcement.

Traffic Enforcement	30	Increase enforcement of speed limit along Palm Boulevard 21st-41st in the off season.
Traffic Enforcement	276	Continually assess stop sign locations on the island to determine proper and legal placement
Traffic Enforcement	277	Ensure an adequate number of speed limit signs on all streets to encourage compliance and improve safety
Traffic Enforcement	279	Encourage appropriate measures including signs, traffic restrictions and parking restrictions
Wildlife Stewardship	11	Adapt existing Coyote Management Plan to add color-coded threat levels defining triggers for moving between levels AND actions that Establish a notification process that would communicate: 1) color-coded threat levels and 2) den locations or reported sighting/incidents
Wildlife Stewardship	12	precautionary measures may be taken. Notify property owners of their right to set traps and depredate coyotes on their private property
Wildlife Stewardship	232	Pursue enforcement of ordinance(s) aimed at protecting loggerhead turtle nesting activities and sites
Zoning Ordinances	100	Explore recommendations for zoning, retrofitting, setbacks for new construction.
Zoning Ordinances	191	Update zoning ordinances for redevelopment.
Zoning Ordinances	192	Begin Development of Redevelopment Design Tool.
Zoning Ordinances	201	Update and enforce zoning ordinances Support commercial development only within the parameters set by the existing zoning regulations and consistent with the City's established
Zoning Ordinances	216	residential community
Zoning Ordinances	263	Continue to track construction trends including: the number of houses demolished each year and the number of square feet, bedroom
Zoning Ordinances	264	Continually assess ordinances which limit the size and width of houses and the amount of impervious surface on the island
Zoning Ordinances	265	Amend the zoning ordinance to limit the density of development allowed on property not serviced by a public wastewater system Monitor the amount of impervious surface on residential lots. The City defines impervious material as any material through which water
Zoning Ordinances	267	including buildings, roads, and parking lots
Zoning Ordinances	268	Make appropriate amendments to the zoning ordinance which reflect the goals and strategies of the Comprehensive Plan
Zoning Ordinances	269	Develop plans and policies which use public improvements to prevent or mitigate adverse impacts of commercial development upon

LENS Logo Street Sign Request to IOP City Council

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

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

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

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

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

Respectfully submit,

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



Ted Kinghorn
kinghorn.ted@gmail.com
703.203.1238

