

Public Hearing

5:30 p.m., Tuesday, May 27, 2024 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 acknowledgment that the press and the public were duly notified of the meeting in accordance with the Freedom of Information Act.
- **2. Ordinance 2025 03** An ordinance to raise revenue and adopt a budget for the City of Isle of Palms, South Carolina for the fiscal year beginning July 1, 2025, and ending June 30, 2026
- 3. Adjournment

ORDINANCE 2025-03

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

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

adopt a budget pursuant to public notice; NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Isle of Palms, South Carolina, in council duly assembled, that the following provisions are hereby adopted and enacted: SECTION 1. The prepared budget and estimated revenue for the payment of the same is hereby adopted and made a part hereof as if fully incorporated herein and a copy thereof dated , is attached hereto. SECTION 2. The City Administrator shall administer the budget and may authorize the transfer of appropriated funds within departments as necessary to achieve the goals of the budget as established by City Council. SECTION 3. If, for any reason, any sentence, clause or provision of this ordinance shall be declared invalid, such shall not affect the remaining portions thereof. SECTION 4. This ordinance shall become effective immediately upon its ratification by City Council. PASSED, APPROVED AND ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ISLE OF PALMS ON THIS _____ DAY OF ______, 2025. Phillip Pounds, Mayor Nicole DeNeane, City Clerk First Reading:

Public Hearing: _______
Second Reading: _______
Ratification: ______

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

DRAFT 4

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BY FUND	Fund #						
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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					
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CARITAL PROJECTS EVAS BY FUNDING SOL	uncr.	27.44					
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City of Isle of Palms

FY26 BUDGET DRAFT 4

SUMMARY OF KEY BUDGET INITIATIVES

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

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 (incls Disaster Recovery)	Marina Fund Illustrative Only NOTE 1	Total Fund Balance & Net Position
REVENUES			<u>l</u>				<u> </u>		
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: <u>For illustrative purposes only</u> 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 forprofit 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	230,001	03 1,3 12	777,000	000,000	, 55,555		250,700	(1,000), 00)	2,333,33 .
remaining balance of Marina public dock and playground									
equipment covered by ARPA. And portion of FEMA flood									
mitigation for Forest Trails		95,600			275,000				370,600

City of Isle of Palms

Summary of FY26 Budget

	General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds (incls Disaster Recovery)	Marina Fund Illustrative Only NOTE 1	Total Fund Balance & Net Position
Moved \$1.1M Airbnb forecasted settlement to Beach Preservation Fund	(1,100,000)					1,100,000	<u> </u>		.10
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 Changed FY25 forecast to include new Public Marina		(60,700)							(60,700
Dock department to cover Public Marina Dock cost Change FY25 forecast to remove or transfer cost: Rescue		(908,800)							(908,800
Boat, Waterway Blvd, Playground Equipment Changed FY25 forecast to remove Marina resurface and		(375,666)	224,334	100,000	794,334				743,002
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

City of Isle of Palms Summary of FY26 Budget

	General Fund	Capital Proj Fund	Muni Atax Fund	Hosp Tax Fund	State Atax Fund	Beach Preserve Fund	All Other Funds (incls Disaster Recovery)	Marina Fund Illustrative Only NOTE 1	Total Fund Balance & Net Position
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 Increased court generated revenue FY 25 forecast for	219,936								219,936
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	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			(0,000)			(0,000)
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 Illustrative Only 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)		(126,000)	•	4,000	1,187,405	1,829,788
DRAFT #3 ENDING FUND BAL	6,212,416	14,645,305	5,268,596	1,634,142	4,977,438	11,452,988	3,715,277	4,300,130	# 52,206,291
RECONCILE FY26 BUDGET DRAFT #3 TO D	RAFT #4:								
INCREASED (DECREASED) FY26 REVENUE FORECAST									
CHANGES TO REVENUES:									
Decreased parking meter and lot revenue FY25 forecast. 50% Grant revenue from IOP Water & Sewer Federal	(201,329)								(201,329)
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	(40,000)	22.000	(0.000)	•	•	•	•	ш -	(ar 000)
TRANSFERS - (Increase)/Decrease:	(48,000)	32,000	(9,990)		4 077 429	11 /52 099			(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

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1	DRAFT 4						CIT	TY OF ISLE O	F PALMS GEN	NERAL FUND							
	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						Sl	JMMARY O	F PERSONI	NEL COSTS	AND FTES							
5																	
6																	
	OTAL 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
	OTAL GENERAL		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
		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
		E 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			-,,	-, -,	-,,	-,,-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, -, -	,,.	,,	- ,	, ,		,- ,	-, -,-	, , , , , ,	-, -,
	ALARIES & WAG	GES	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 F	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 S	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 FR	OM PRIOR YEAR	3%	5%	17%	3%	8%	-51%	100%	7%		9%		4%	5%	5%	5%
17	% OF TOTAL GE	NERAL 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%
		NERAL FUND EXPENDITURES	50%	49%	49%	48%	48%	49%	49%	47%		48%		50%	50%	52%	53%
	% OF CITY WIDE	EXPENDITURES	29%	30%	33%	30%	29%	31%	34%	28%		27%		18%	34%	38%	38%
21 22 F	2104		422.254	110 611	544.600	520 704	505.044	270.045	550,000	570 703	(7.450)	620.224	44.204	650.430	600 226	720.000	752 220
	RETIREMENT		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
	ROUP HEALTH		869,570 794,816	962,648 792,064	1,213,428 822,330	1,308,252 1,034,188	1,486,153 1,263,985	671,639 565,057	1,347,018 1,127,957	1,454,588 1,202,840	(31,565) (61,144)	1,590,482 1,311,370	104,330 47,385	1,672,958 1,383,495	1,752,723 1,438,835	1,836,384 1,496,389	1,924,134 1,556,244
	NORKERS COMF		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
	JNEMPLOYMEN		1,994	-	-	- 310,001	-	-	-	-	-	-	-	-	-	-	-
27	SUBTOTAL		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
		OM PRIOR YEAR	2%	7%	16%	12%		-52%	90%	12%	(37,703)	9%	210,122	5%	4%	4%	4,033,030
_	% OF SALARIES		41%	42%	41%	45%		48%	45%	47%		47%		47%	47%	47%	47%
		NERAL FUND REVENUES	18%	16%	18%	20%		45%	21%	22%		24%		25%	25%	26%	27%
	% OF CITY WIDE		10%	9%	10%	11%		17%	11%	11%		12%		14%	15%	16%	16%
32	% OF TOTAL GE	NERAL FUND EXPENDITURES	20%	20%	20%	22%	23%	23%	23%	22%		23%		24%	24%	25%	25%
	% OF CITY WIDE	EXPENDITURES	12%	13%	14%	13%	14%	15%	15%	13%		13%		9%	16%	18%	18%
34																	
35	TOTAL PERSO	ONNEL 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 F	ROM PRIOR YEAR	3%	6%	17%	6%	10%	-51%	97%	34%		9%		5%	4%	4%	5%
37	% OF TOTAL G	ENERAL FUND REVENUES	61%	56%	62%	65%	76%	140%	68%	70%		74%		77%	79%	82%	84%
38	% OF CITY WIL	DE REVENUES	34%	31%	35%	35%	40%	52%	36%	36%		37%		43%	46%	50%	51%
_		ENERAL FUND EXPENDITURES	71%	69%	69%	70%	71%	72%	72%	70%		71%		73%	74%	77%	78%
	% OF CITY WIL	DE EXPENDITURES	41%	43%	47%	43%	43%	45%	49%	41%		40%		27%	51%	56%	56%
41																	
42	# OF FULL-TII	ME EMPLOYEES	91	92	92	98	99	99	99	99	-	103	-	103	103	103	103
43	SALARY & W	AGES FTE*	58,273	60,915	70,992	68,300	73,678	35 <i>,</i> 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
_	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			J=,==0		_30,300	00,002		55,015				111,00					
47 *	Does not include	Le wages or fringes for Mavor & Cour	ncil or Part-time	Employees wit	th regular sched	lules less than 30	hours per week.										
	* Does not include wages or fringes for Mayor & Council or Part-time Employees with regular schedules less than 30 hours per week.																

	А	В	K	L	М	N	0	Р	Q	R	S	Т	U	V	W	Х	Υ
1	DRAFT 4					•	CIT	Y OF ISLE O	F PALMS SUI	MMARY OF	ALL FUNDS						
<u> </u>	DIALLA						CII	1 01 1522 01	T ALIVIS SOI	VIIVIAITI OI 7	ALL I ONDS		INCDEACE/				
			A CT. A	ACTUAL	ACTUAL		DUDGET	YTD As Of	L. D. 2024	FOREGAST	INCREASE/		INCREASE/	FORFOAST	FORFOAST	FORFOACT	FORFOAST
			ACTUAL	ACTUAL	ACTUAL	ACTUAL FY24	BUDGET	12/31/24	Jan-Dec 2024	FORECAST	(DECR) FROM	BUDGET FY26	(DECREASE)	FORECAST	FORECAST	FORECAST	FORECAST
			FY21	FY22	FY23		FY25	(6 MOS)	(12 MOS)	FY25	FY25 BUDGET		FROM FY25	FY27	FY28	FY29	FY30
2	Fund Number	Description											BUDGET				
_	10 GENERAL FUND	DEVENUES.	42.077.057	4 4 0 6 2 7 2 7	45 720 004	45.074.605	4.4.027.2.40	2 022 502	46.062.705	45.022.420	4.406.000	46 400 044	4.662.462	46 577 052	46 774 045	46.056.460	47.455.204
5		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
/		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)	- (2.702.200)	(2,448,944)	(1,239,614)	- 1 100 211	(2,069,887)	(830,273)	(1,120,889)	(898,908)	(1,518,962)	(1,424,037)
10 11		NET	244,276	351,809	309,066	258,921	0	(2,792,309)	896,463	1,199,245	1,199,244	(0)	(1)	U	(0)	Ü	(0)
-	20 CAPITAL											l		l	l		
12		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	TROJECISTONE	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	(55,456)	2,116,341	1,239,614	(1,500,021)	2,069,887	830,273	1,120,889	898,908	1,518,962	1,424,037
16		TRANSFERS OUT	_,555,577	-	-	-	-	-	-	_,	_	_,000,007	-	(3,000,000)	-	_,515,502	
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			2,732,02	2,013,113	2,337,773	03 1,3 11	2,200,737	(33) 133)	2,23 .,222	(233)32 .)	(1)300,021)	1,3 .1,331	33,73	(1,031,033)	300,120		132,733
	30 MUNICIPAL																
19	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																	
	35 HOSPITALITY TAX																
26	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 32		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	40 FIRE DEPT 1%																
33	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	TOND	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	-	(0,229)	-	-	-	-	-	-	-	-	-	-	-	-	363
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			032	(0,223)	11,230	7,710	(2)	13,070	(070)	0,730	0,700	370	550	303	303	303	303
39	50 STATE ACCOM																
40	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	TAXTOND	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	(100,370)	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	1,801,813	798,961	1,053,941	(38,662)	777,900	1,265,995	1,655,337	1,718,958
43		TRANSFERS IN	743,030		1,005,714	1,872,097	1,092,003	634,620	2,191,398	1,001,003	798,901	1,033,941	(38,002)	///,900 -	1,203,333		1,710,930
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		1121	117,507	±,±± - ,700	1,270,303	730,330	(337,031)	300,330	1,070,100	751,203	0-0,301	(400,040)	(43,143)	(3,400,000)	150,770	331,363	230,030
	55, 57 & 58 BEACH																
	RESTOR/MAINT/																
47		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

	А	В	K	L	М	N	0	Р	Q	R	S	Т	U	V	W	Х	Υ
1	DRAFT 4						CIT	Y OF ISLE O	F PALMS SUI	MMARY 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	CODICACTED	DEVENUES	46.750	40.227	440.044	467.266	4.40.200	04.402	466 504	427.240	(22,000)	405.053	(44.255)	405.053	405.053	405.053	105.052
54 55	60 DISASTER RECOVERY FUND	REVENUES EXPENDITURES	16,750 -	49,327	119,841 111,854	167,266 1,564	149,308 13,000	84,192 38,682	166,581 39,287	127,219 41,682	(22,089) 28,682	105,053 13,000	(44,255)	105,053 13,000	105,053 13,000	105,053 13,000	105,053 13,000
56	RECOVERT FUND	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	-	(30,771)	-	(44,233)	-	-	- 52,033	- 52,033
58		TRANSFERS OUT				. 0,000		-	-	-	-	-	-	-	-	-	_
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				,					<u>'</u>			-			,		
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		DEVENIUE	254.750	F24 720	705.020	1 447 702	F70.162	FC2 FF7	1 (1(401	002.770	412.600	2 424 724	1.004.502	FOF 720	F97.00C	F00 27F	F00 F74
87 88	90 MARINA FUND	REVENUES EXPENDITURES	354,758 1,286,417	524,728 884,115	705,929 706,161	1,447,703 675,140	570,162 805,649	563,557 388,758	1,616,481 651,483	983,770 746,968	413,608 (58,681)	2,434,724 2,350,572	1,864,562 1,544,923	585,738 1,287,930	587,096 838,587	588,375 839,247	590,574 833,047
89	FOND	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 96	ALL FUNDS	EXPENDITURES NET INCOME/(LOSS)	19,383,751 3,880,084	19,413,722 7,200,811	20,789,803 6,572,767	23,845,375 5,614,992	26,568,730 2,011,651	12,149,176 (1,547,755)	21,965,929 8,534,439	27,300,081 3,905,628	731,351 1,893,978	30,141,722 2,554,911	3,572,992 543,260	47,622,357 (17,970,830)	26,170,845 2,855,913	24,726,168 3,169,570	25,729,868 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 UNRESTRICTI	ED 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 FU	ND 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
	TOTAL BEACH FUND		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		155,252	151,251	179,741	197,122	82,020	-	-	179,376	-	131,552	-	140,237	148,922	157,606	166,291
105	SUBTOTAL GOVER	NMENTAL 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
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 A	ASSETS (TOT NE	T POSITION IN	CLS FIXED ASS	SETS THAT ARE	NOT PART OF	THE OTHER FUI	ND BALANCES)	3,954,253	-	4,300,129	-	3,975,805	4,096,226	4,211,213	4,328,450
110	TOTAL FUND BALAN	ICES & 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 Operating Expenses Capital Outlay Drainage		166,170 381,100 458,000 198,668	91,914 1,426,252 998,667 0	217,948 538,800 409,667 0	476,033 2,346,152 1,866,334 198,668
		\$ 1,203,938	\$ 2,516,833	\$ 1,166,415	\$ 4,887,187
NET INCOME/(EXPENSE)		\$1,359,617	\$1,053,941	\$299,208	\$2,712,766
FUND BALANCE Beginning Fund Balance (Forecast) Transfer In		\$5,003,810 \$0	5,384,278 \$0	\$1,935,255 \$0	\$12,323,343 \$0
Transfer Out Transfer Out	3 Firefighters 3 Police Officers 1/2 Public Workers Fuel Public Works Temp Labor 1 Public Works CDL Driver 1/3 Marina Green Space Marina Maintenance 1/2 Marina Resurface Parking Lot	(\$1,104,821) 321,159 321,273 45,000 124,000 93,390 50,000 75,000	(1,460,781)	(\$600,321)	(\$3,165,923)
	Public Relations & Tourism Coordinator 3 Firefighters 3 Paramedics 2 Police Officers BSOs and Marina Parking Attendant Police Overtime (Portion) Front Beach Restroom Attendant STR Coordinator 1 Code Enforcement Officer 75% Marina Debt Service Beach Run Sponsorship 1/3 Marina Green Space 2 Firefighters 1/2 Fire Inspector		42,101 294,126 339,470 212,427 60,027 20,000 30,465 79,224 80,077 249,864 3,000 50,000	193,487 80,760	
	2 Police Officers 1 Public Works CDL Driver			243,206 82,869	
Net Income/Expense		\$1,359,617	\$1,053,941	\$299,208	\$2,712,766
Ending Fund Balance		\$5,258,606	\$4,977,438	\$1,634,141	\$11,870,186

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

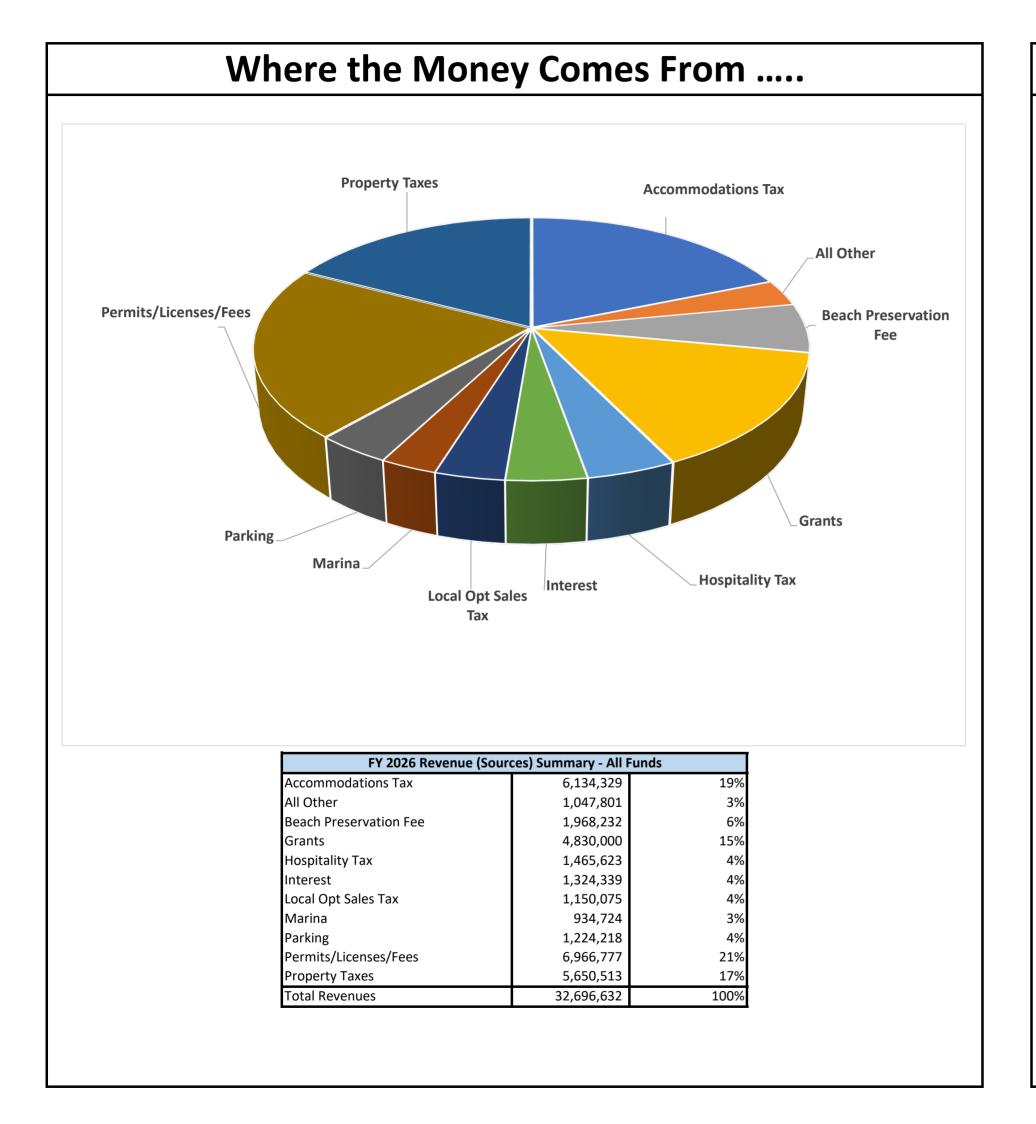
			(CITY OF ISLE OF PA	LMS DEPARTMENTAL	SPEND FY26						
DEPARTMENT/CATEGORY	GENERAL <u>FUND</u>	MUNI <u>ATAX</u>	STATE <u>ATAX</u>	<u>HTAX</u>	CAPITAL PROJECTS	BEACH <u>MGMT</u>	ALL <u>OTHER</u>	MARINA ENTERPRISE	TOTAL ALL SPEND	% of TOTAL EXPENSE	% Funded By Muni & State ATAX	
REVENUE	\$16,489,811	\$2,563,556	\$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	Å=2 000	4404 700	400 700	\$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	ć120.700	ć200 274	ćo					\$495,722	1.6%	0.0%	
Front Beach Mgmt. & Facilities Beach Restoration	\$0	\$129,700	\$300,271	\$0		¢020.000			\$429,971	1.4%	100.0%	
Marina					\$60,700	\$930,000		¢2 250 572	\$930,000	3.1% 8.0%	0.0% 0.0%	
Ividi iiid					\$60,700			\$2,350,572	\$2,411,272	0.0%	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
	+ 17,000,001	+ 1,200,500		+1,100,110	 			+1,000,011	ψοση= :=,,, ==			Excl. CVB
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		J.270	EXCI. CVB
MET INCOME/(EXTENSE)	(\$330,172)	71,333,017	71,033,341	7233,200	(\$720,230)	71,030,232		704,132	72,334,311			
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			
		-	•			-						% of total City expense covered by Muni
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%	and 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		8.8%	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			_
										All - In ATAX Funding %	20.9%	
Ending Fund Balance Excluding Marina	3								\$47,726,843			
Marina Ending Cash Balance									\$4,300,129			
									ÁFO 000 075			
Illustrative Fund Balance Per Council P	resentation								\$52,026,972			

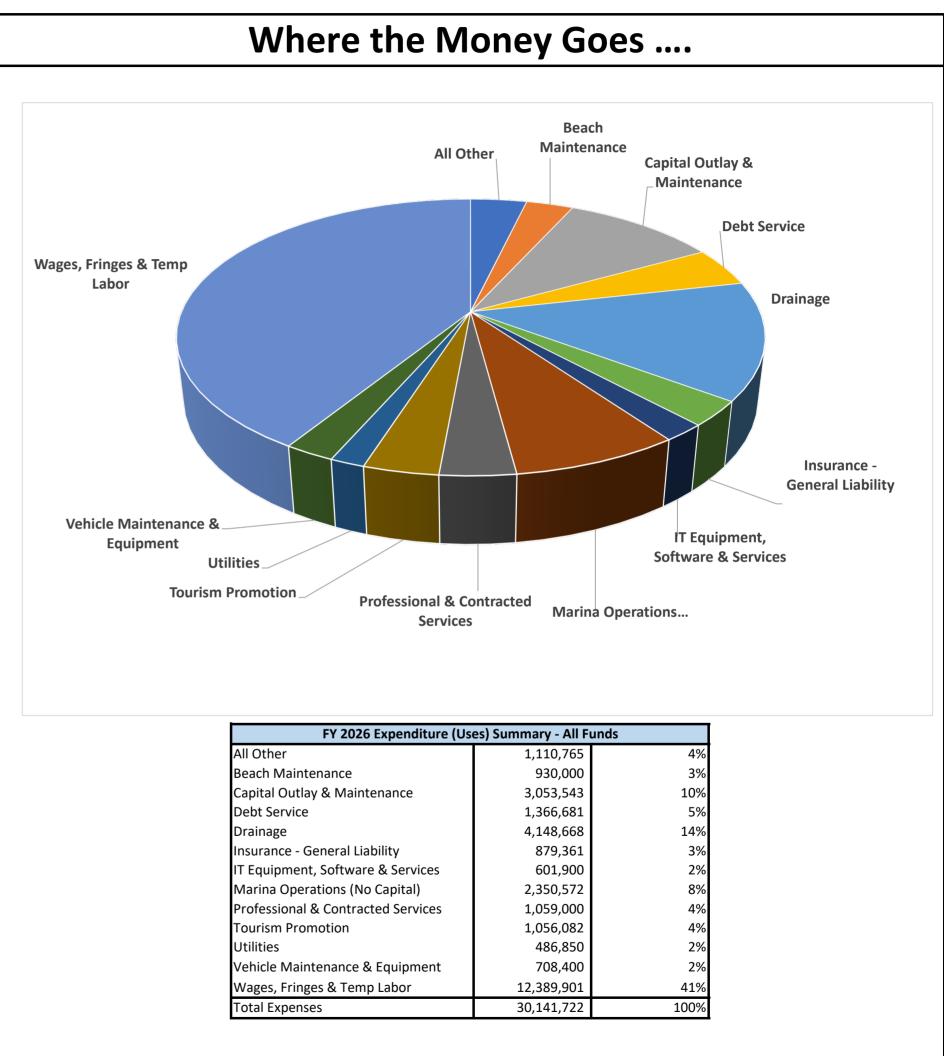
Note

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

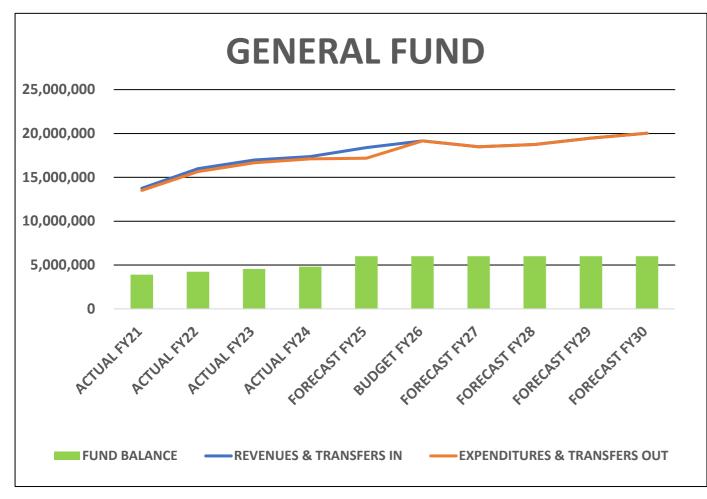
The comparable amount for the Marina Enterprise Fund is not Fund Balance, but total Marina net position.

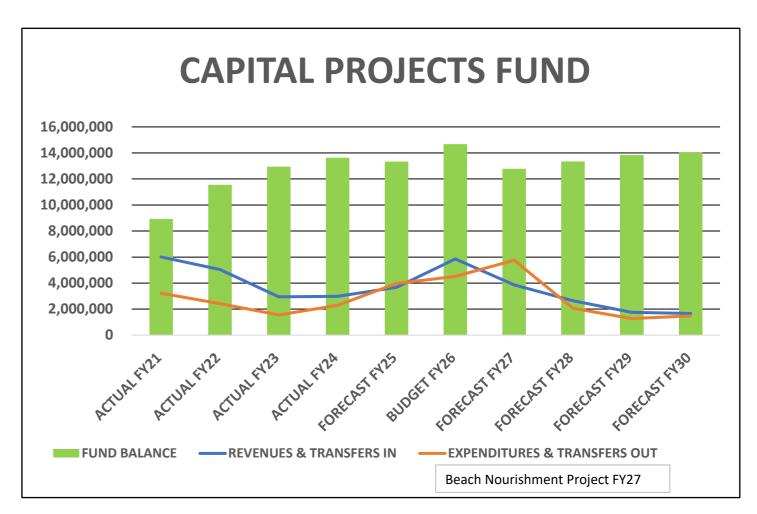
CITY OF ISLE OF PALMS FY26 BUDGET - ALL FUNDS COMBINED

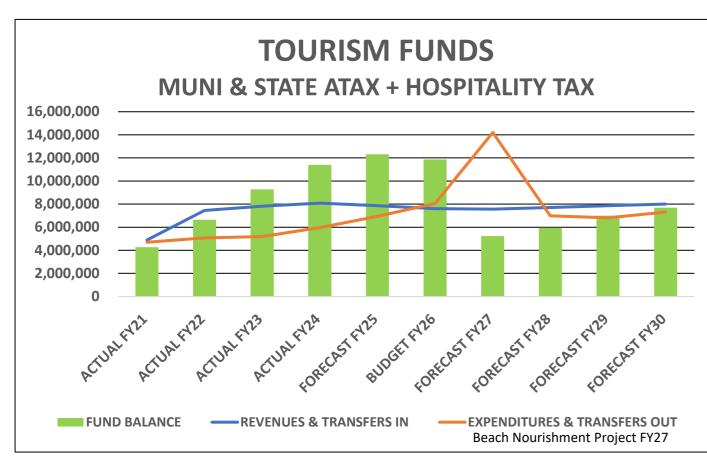


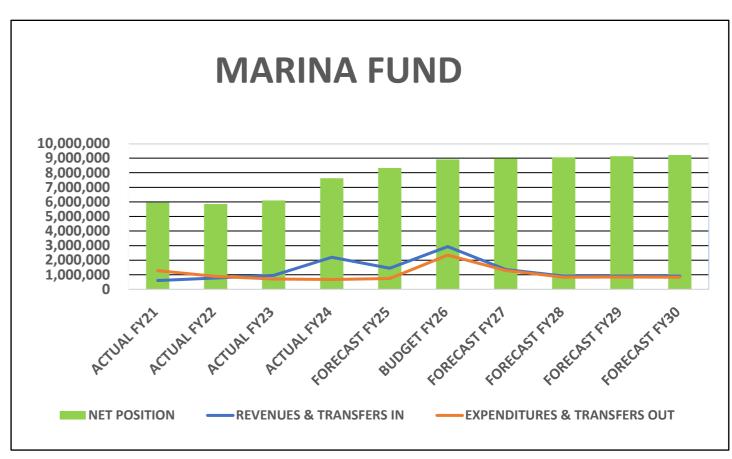


CITY OF ISLE OF PALMS - HISTORICAL & FORECASTED ENDING FUND BALANCES

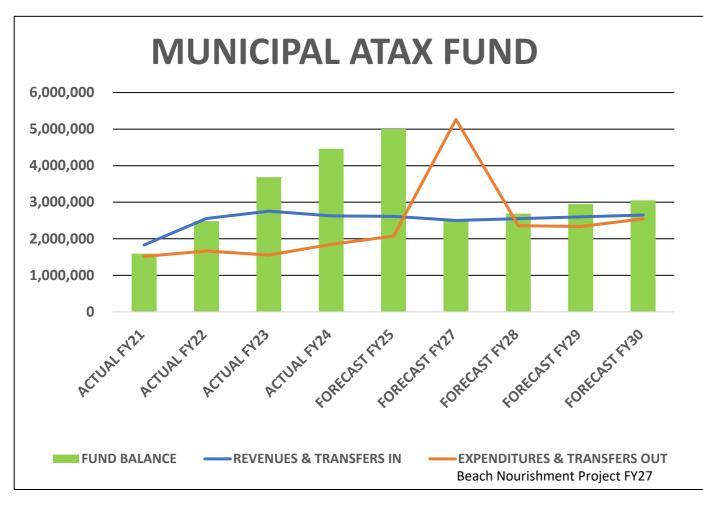


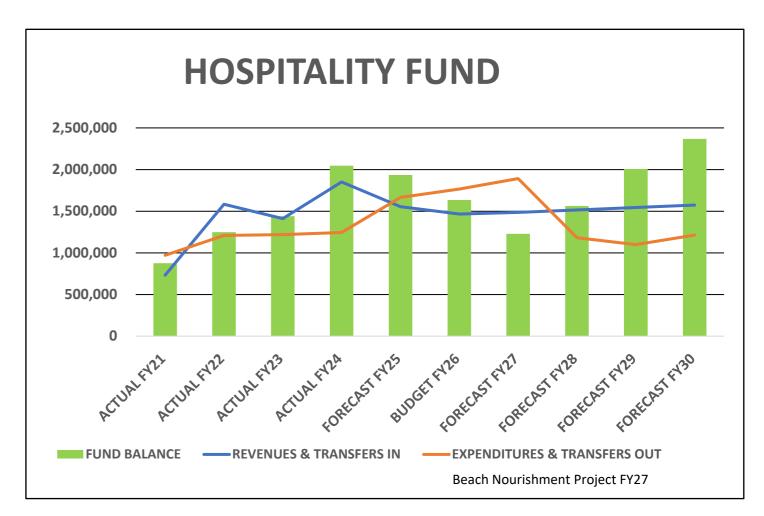


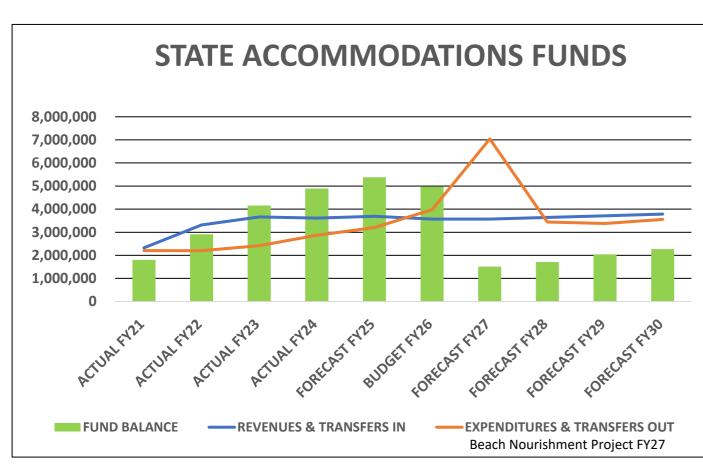


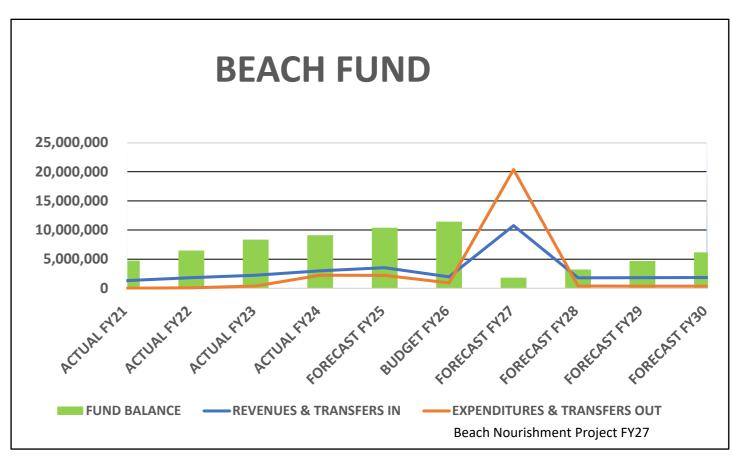


CITY OF ISLE OF PALMS - HISTORICAL & FORECASTED ENDING FUND BALANCES









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A	В	l N	CITY	K OF ICI F OF		NEDAL FUND	V	W	Х	Y AA
1 DRAFT 4			CITY	OF ISLE OF	PALIVIS GEI	NERAL FUND				CITY OF ISLE OF PALMS GENERAL FUND
		ACTUAL	BUDGET	FORECAST	BUDGET	INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST
		FY24	FY25	FY25	FY26	(DECREASE) FROM	FY27	FY28	FY29	FY30 NOTES
2 GL Number	Description					FY25 BUDGET				
4										
5	GENERAL FUND REVENUES									
3	GENERAL I GILD REVERIGES									
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 2100 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.
	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.
	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.
9 10-3210.4003	TELECOMMONICATIONS EIGENSES	12,100	13,000	12,146	12,000	(3,000)	12,000	12,000	12,000	12,000 F125 forecast and F120 budget based 12 month actual.
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	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% 2,626,578
10-3210.4000	BOSINESS LICENSES	2,070,730	1,364,622	2,249,308	2,324,090	339,208	2,349,330	2,374,624	2,000,372	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.
	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.
										EV26 hudget 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
13 10-3210.4009	BUILDING PERMITS	733,157	611,273	838,190	797,462	186,188	805,436	813,490	821,625	829,842 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.
										The day is a larger required payment.
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.
15	NESTS ENTINE NEITH A ET SENSES	2,001,233	2,117,013	1,505,005	1,000,200	107,110	1,000,001	1,701,301	1,755,555	1/7/0/050 Badget based 50% of last 12 months plas 15% fate merease to base fate of 1/500 estimated members (\$2001). 2018 term for coast mereases 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.
	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%.
	INTERGOVERNMENT TRANSFERS	-	-	-	-	-	-	-	-	-
	GRANT INCOME	26,833	-	7,607	-	-	-	-	-	- IOP Water & Sewer share of Federal Lobbyist
	STATE SHARED FUNDS	108,282	100,000	105,932	100,000	-	100,000	100,000	100,000	100,000 Aid to Subdivisions from State
	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		3,556	3,000	-	51,000	48,000	3,000	3,000	3,000	3,000 IOP Water & Sewer share of Federal Lobbyist (\$48K)
										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
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 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
	RECYCLING REVENUE	-	-	-	-	-	-	-	-	-
	KENNEL FEES	14	30	7	7	(23)	7	7	7	7
	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.
	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%.
	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.
	ALARM PERMIT REVENUE	-	-	-	-	-	-	-	-	- Alarm permits are no longer required.
	BREACH INLET BOAT RAMP FEES	300	100	100	100	-	100	100	100	100
	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 TRA		14,827,349	15,933,438		1,662,463	16,577,952	16,771,945		17,155,394
39	% Increase/(Decrease) from Prior Year	1%	-7%	7%	11%		1%	1%	1%	1%

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1	DRAFT 4			CITY	OF ISLE OF	PALIVIS GE	NERAL FUND					CITY OF ISLE OF PALMS GENERAL FUND
			ACTUAL	BUDGET	FORECAST	BUDGET	INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST	
			FY24	FY25	FY25	FY26	(DECREASE) FROM	FY27	FY28	FY29	FY30	NOTES
2	GL Number	Description		1123	1123	1120	FY25 BUDGET		1120	1123	1130	
-												
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.
		PRINT AND OFFICE SUPPLIES	998	1,500	1,393	1,500	-	1,500	1,500	1,500	1,500	
48		MEMBERSHIP AND DUES	50	500	1,500		-	500	500	500	500	
49		MEETINGS AND SEMINARS	17,786	17,000	17,000	17,000	-	17,000	17,000	17,000	17,000	MASC conferences and Statehouse meetings.
		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	
	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
		SUBTOTAL MAYOR & COUNCIL	123,633	145,243	137,772		(2,365)	150,505	154,154	157,949	161,895	
55 56		% Increase/(Decrease) from Prior Year	17%	17%	-5%	-2%		5%	2%	2%	2%	

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	Α	В	N	0	R	T	U	V	W	Х	Y
1	DRAFT 4			CITY	OF ISLE OF	PALMS GE	NERAL FUND				CITY OF ISLE OF PALMS GENERAL FUND
			ACTUAL	BUDGET	FORECAST	BUDGET	INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST
		Book to the	FY24	FY25	FY25	FY26	(DECREASE) FROM	FY27	FY28	FY29	FY30 NOTES
3	GL Number	Description					FY25 BUDGET				
		CENTERAL CONTENACNE									
58		GENERAL GOVERMENT									5/95 D. J. 2 5/4 60 J.
E0	10-4110.5001	SALARIES & WAGES	528,990	594,671	545,782	784,393	189,722	823,613	864,794	908,033	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 Management and Section from Beach Preservation Add Heav Community Foreignment Tests Fores
59	10-4110.5002	OVERTIME WAGES		1,816	908	1,556	(261)	1,595	1,634	1,675	(Recommendation from Beach Preservation Ad Hov Committee and Community Enrichment Task Force. 1,717 Forecast increase is 2.5% per year
_	10-4110.5002	PART-TIME WAGES	-	-	-	-	(201)	-	-	-	-
	10-4110.5004	FICA EXPENSE	39,356	45,631	41,822	60,125	14,494	63,128	66,282	69,593	3 73,069 FICA rate is 7.65%
	10-4110.5005		91,699	110,708	98,108	145,872	35,164	153,159	160,809	168,842	·
	10-4110.5006	GROUP HEALTH INSURANCE	55,711	84,054	62,210	113,945	29,891	120,212	125,020	130,021	
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.
											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 o
	10-4120.5009	DEBT SERVICE - PRINCIPAL	705,521	700,731	709,907	768,041	67,310	689,033	695,243	239,015	244,006 schedule in FY27 and PSB bond matures 3/1/28. Includes VC3 and Citibot SBITA principal (\$11.9K) as defined in GASB 96.
66											somedate in 1727 and 155 Sona matares 572725. Includes 765 and entiret estimated in 6765 35.
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
	10-4120.5011		150,386	129,029	141,736	109,884	(19,145)	85,460	61,829	37,940	
	10-4120.5013	BANK SERVICE CHARGES	11,618	11,000	13,365	11,700	700	11,700	11,700	11,700	
	10-4120.5014		5,041	6,000	5,574	6,000		6,000	6,000	6,000	
	10-4120.5015	MEETINGS AND SEMINARS	11,307	11,000	11,000	12,000	1,000	12,000	12,000	12,000	
	10-4120.5016		4,836	5,500	4,712	5,500	-	5,500	5,500	5,500	
	10-4120.5020 10-4120.5021		5,389 12,571	5,500 10,500	5,543 12,250	5,500 12,500	2,000	5,500 12,500	5,500 12,500	5,500 12,500	
		WATER AND SEWER	1,637	1,900	1,900	1,900	2,000	1,900	1,900	1,900	
/5	10 4120.3022	VV/II EIC/III D SEVVEIX	1,037	1,500	1,300	1,500		1,500	1,500	1,500	
							(0.5.000)				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
	10-4120.5024	IT EQUP, SOFTWARE & SVCS	248,911	380,500	380,500	354,500	(26,000)	260,505	260,025	259,527	
76											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).
	10-4120.5026	MAINT & SERVICE CONTRACTS	18,948	29,000	26,069	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 29,000
78											needed (\$4k).
	10-4120.5027		246	500	800	500	- (4.000)	500	500	500	
	10-4120.5044 10-4120.5049	CLEANING/SANITARY SUPPLY MEDICAL AND LAB	50	2,500	1,500	1,500	(1,000)	1,500	1,500	1,500	
	10-4120.5049	ADVERTISING	491 7,871	700 8,000	550 12,554	550 12,000	(150) 4,000	550 6,000	550 6,000	550 6,000	
	10-4120.5061	INSURANCE	27,364	27,600	35,814	37,247	9,647	37,992	38,752	39,527	
	10-4120.5063		8,731	9,000	7,340	9,000	-	9,000	9,000	9,000	· · · · · · · · · · · · · · · · · · ·
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)
	10 4130 5065	DDOFFSSIONAL SERVICES	07.000	05.000	121 000	102.000	17.000	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
86	10-4120.5065	PROFESSIONAL SERVICES	87,682	85,000	131,000	102,000	17,000	102,000	102,000	102,000	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
											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
	10-4120.5067	CONTRACTED SERVICES	76,074	149,000	149,000	245,000	96,000	229,000	229,000	229,000	
88	10 1600 500	ELECTION EVENTS	10 =		0.222	40.000	42.225		40.000		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 Provision for denotions to Charleings or Bird Passes when these services are rendered to the City (\$11), employee appreciation event (\$131). Heliday Party (\$351), employee aggregation and the city (\$141) are played appreciation event (\$131).
00	10-4120.5079	MISC. & CONTINGENCY EXP	44,717	49,000	47,086	54,000	5,000	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
90	10-4120.5085	CAPITAL OUTLAY	50,658								Incentfit program (\$15k) & misc (\$1k). - GASB 96 VC3 Software Subscription SBITA
92	10-4120.3063	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	
22		JOSIO I AL GENERAL GOVI	2,270,272	2,000,201	2,333,027	_,550,007	303,400	2,702,331	2,002,720	2, 102,333	2)

3%

-7%

% Increase/(Decrease) from Prior Year

-6% 15%

0% 15%

2% -15%

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1 DRAFT 4			CITY	OF ISLE OF	PALMS GE	NERAL FUND				CITY	OF ISLE OF PALMS GENERAL FUND
		ACTUAL	BUDGET	FORECAST	BUDGET	INCREASE/	FORECAST	FORECAST	FORECAST		
		FY24	FY25	FY25	FY26	(DECREASE) FROM	FY27	FY28	FY29		NOTES
2 GL Number	Description					FY25 BUDGET					
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	26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long	g-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	oproximately 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		12,943	181,518	190,268	199,448	CA 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	ORS & 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	urrent PEBA rates & dependent elections plus 7% increase on 1/1/26. City of IOP	
102 10-4410.5007	WORKERS COMPENSATION	105,093	105,798	107,418	114,404	8,606	117,264	120,196	123,201	ased on current SCMIT rates (including an experience modifier) and forecasted sal	aries.
103 10-4420.5010	PRINT AND OFFICE SUPPLIES	13,383	15,000	13,131	15,000	-	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		
105 10-4420.5015	MEETINGS AND SEMINARS	3,459	3,000	1,500	3,000	- (5.500)	3,000	3,000	3,000	cludes 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	/26 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	creased 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	reased 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	cls phone/internet and cost to switch phones to Segra (\$14k), cellular & data care	ds (\$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		
										lice 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
10-4420.5024	IT EQUP, SOFTWARE & SVCS	54,814	67,900	67,900	75,900	8,000	75,900	75,900	75,900	ftware annual maint (3k), Code Enforcement Tracking software (5k), Sonitrol alar	m monitoring (1k), server warranty (1k), Charleston County MDT license (2.7k) & interagency network IPS (3.7k), new IOP
111										lice App (11k) and misc provision (2k), FY26 includes Alastar MEOC software annu	al (2.5K), Drone upgrade software FY26+ (\$6K)
111										sers (tasers must be discharged twice (vr to maintain certification) (\$2k), ammuni	tion for shooting range (\$2k), firearm replacements (\$5K) and provision for other small equipment as needed (\$5k)
10-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	16,832	14,000	14,000	20,000	6,000	20,000	20,000	20,000	/26 added License Plate reader \$6K)	tion for shooting range (\$2k), firearm replacements (\$5K) and provision for other small equipment as needed (\$5k).
112										20 added License Flate reader 30K)	
10-4420 5026	MAINT & SERVICE CONTRACTS	19,931	40,000	30,000	40,000	_	40,000	40,000	40,000		ata terminal) system (\$6.5k), elevator maint contract (\$7.5k), janitorial service (\$6k), recurring expenses for pest control,
113	WAINT & SERVICE CONTRACTS	15,551	40,000	30,000	40,000		40,000	40,000	40,000	ac, County stormwater fees and fire protection sys (\$5k) and misc provision as ne	eded (\$15k).
114 10-4420.5027	MACHINE/EQUIPMENT REPAIR	6,147	7,000	7,000	7,000	-	8,500	8,500	8,500	on-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	ormal 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	ilding cleaning supplies	
	MEDICAL AND LAB	9,220	6,500	6,500	6,500	-	6,500	6,500	6,500	creased based on actual and removed the added \$2500 from FY26 added in FY24 t	o 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	precast 2% annual increase each year. Includes 1/2 cost for underground tanks in	surance. 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	olice 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	reased based on actual. FY26 + forecast includes \$2,500 field training office track	ng system
121 10-4420.5065	PROFESSIONAL SERVICES	4,995	5,000	5,000	5,000	-	5,000	5,000	5,000	nnual CALEA continuation	
122 10-4420.5067	CONTRACTED SERVICES	5,575	-	180	12,000	12,000	12,000	12,000	12,000	tter 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	creased to allow for increased promotional and recruitment efforts (National Nigh	t 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	cludes \$2,500 for food, vet appointment, and kennel maintenance supplies for PD	
125	SUBTOTAL POLICE	3,408,781	3,724,142		3,988,710	264,568	4,156,814	4,323,022	4,497,091		
126	% Increase/(Decrease) from Prior Year	3%	9%	-4%	7%		4%	4%	4%		
427											

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A	В	l N	O CITY	K TOTAL	DALBAS OF	U	V	W	Х	Y AA
1 DRAFT 4			CHY	OF ISLE OF	PALIVIS GE	NERAL FUND				CITY OF ISLE OF PALMS GENERAL FUND
		ACTUAL	BUDGET	FORECAST	BUDGET	INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST
		FY24	FY25	FY25	FY26	(DECREASE) FROM	FY27	FY28	FY29	FY30 NOTES
2 GL Number	Description					FY25 BUDGET				
128	FIRE									
129 10-4510.5001		2,274,113	2,643,257	2,524,004	2 686 245	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%.
129 10-4310.3001	SALARIES & WAGES	2,274,113	2,043,237	2,324,004	2,060,343	43,069	2,020,003	2,901,090	3,103,760	
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
										Lada Fina timala anima (CFL) Canada and Alaba DC (AL). Char Ca NADT maint another to (21) and language transfer and transfer and (21). Can't and alaba Call time transition and transfer and (CL). Visit and the contract (21) and the call time transfer and (21) and the call time transfer and (21).
10 4520 5024	IT FOLID COFTMADE 9 CVCC	64.276	25 700	44.420	F2 F00	17.000	F2 F00	F2 F00	F2 F00	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 (5k), Sonitrol alarm (2k), Vector Solutions software (6k), Vector Solutions (5k), POK
10-4520.5024	IT EQUP, SOFTWARE & SVCS	64,376	35,700	44,430	53,500	17,800	53,500	53,500	53,500	53,500 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)
147										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.
10-4520.5026	MAINT & SERVICE CONTRACTS	44,043	41,000	45,727	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
149	WAINT & SERVICE CONTRACTS	44,043	41,000	43,727	41,000		41,000	41,000	41,000	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.
										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
154 10-4520.5062		182,435	207,600	203,653	207,726	126	211,881	216,118	220,441	224,849 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
										Includes annual required testing for aerials and engine pumps (\$6k). Added \$6k to outsource annual firehose testing. Added \$21k for medical control officer req'd by SCDHEC. Added \$6.4K wellness &
157 10-4520.5065	PROFESSIONAL SERVICES	29,621	32,000	32,000	39,400	7,400	39,400	39,400	39,400	39,400 resiliency services
158 10-4520.5079	MISC. & CONTINGENCY EXP VOLUNTEER FIRE POINTS	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 160 10-4520.5085	CAPITAL OUTLAY	-	- -	-	-	-	<u>-</u>	-	-	- 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%			4%		4%	
162 163		3,0	2-7,3	270			1,0	1,0	1,0	

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1 DRAFT 4			CITY	OF ISLE OF	PALIVIS GEI	NERAL FUND				CITY OF ISLE OF PALMS GENERAL FUND
		ACTUAL	BUDGET	FORECAST	BUDGET	INCREASE/ (DECREASE) FROM	FORECAST	FORECAST	FORECAST	FORECAST NOTES
2 GL Number	Description	FY24	FY25	FY25	FY26	FY25 BUDGET	FY27	FY28	FY29	FY30
3	<u> </u>					1123 505021				
164	PUBLIC WORKS									
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	
168 10-4610.5004	FICA EXPENSE	51,265	55,364	55,773	58,339	2,975	61,178	64,157	67,283	
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	
171 10-4610.5007	WORKERS COMPENSATION	56,190	57,105	57,105	60,137	3,032	61,640	63,181	64,761	
172 10-4620.5010	PRINT AND OFFICE SUPPLIES	162	1,000	1,000	1,000	-	1,500	1,500	1,500	
173 10-4620.5014	MEMBERSHIP AND DUES	(34)	500	500	500	-	500	500	500	500
174 10-4620.5015	MEETINGS AND SEMINARS	161	500	500	500	-	500	500	500	500 Attendance at stormwater managers meetings
175 10-4620.5016	VEHICLE, FUEL & OIL	85,577	95,000	87,534	90,000	(5,000)	95,000	95,000	95,000	95,000 FY26 budget based on recent 12 months usage and an estimated \$3.16/gallon cost for marine-grade unleaded and \$3.26/gallon cost for diesel fuel per Cel Oil.
176 10-4620.5017	VEHICLE MAINTENANCE	219,456	135,000	184,415	167,000	32,000	167,000	167,000	167,000	167,000 Increased based on actual and includes new additions to the fleet including Skid steer, mini excavator, storm water truck, vactor trailer, and 2nd caterpillar debris operations for total of 20 units.
177 10-4620.5020	ELECTRIC AND GAS	75,905	72,000	78,304	74,000	2,000	56,000	56,000	56,000	56,000 Increased based on actual. Future years lowered to adjust for solar panel savings.
178 10-4620.5021	TELEPHONE/CABLE	13,270	14,000	16,718	14,000	-	14,000	14,000	14,000	
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 EQUP, SOFTWARE & SVCS	2,790	16,000	10,000	16,000	-	16,000	16,000	16,000	
181 10-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	6,302	8,000	6,500	8,000	-	8,000	8,000	8,000	
182 10-4620.5026	MAINT & SERVICE CONTRACTS	11,997	11,500	12,053	11,500	-	11,500	11,500	11,500	
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	LINIEORMS	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.
	CLEANING/SANITARY SUPPLY	1,176	2,000	1,200	2,000		2,000	2,000	2,000	
	MEDICAL AND LAB	3,164	4,000	3,980	4,000	-	4,000	4,000	4,000	
	STREET SIGNS	1,763	2,000	2,000	2,000	- (4.054)	2,000	2,000	2,000	
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.
100 10 1630 5063	DENIT AND LEASES	44.034	4 000	4 000	4 000		1 000	4 000	1 000	1 000. Covers by dragen and acetylone tanks for welding. Timeslock rental recycled to IT account
	RENT AND LEASES	11,934	1,000	1,000	1,000	- 200	1,000	1,000	1,000	
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.
100 10 1000 5000	TELABORARY LABOR	227.275	242.005	222 22=	246.000		242 222	242.000	242.222	240 000 Independent for additional angles of goods of supplies for a graph of the formation
192 10-4620.5066	TEMPORARY LABOR	227,377	248,000	233,807	248,000	-	248,000	248,000	248,000	
193 10-4620.5067	CONTRACTED SERVICES	1,463	1,000	1,406	1,500	500	1,500	1,500	1,500	
194 10-4620.5079	MISC. & CONTINGENCY EXP	1,089	1,000	899	1,000	-	1,000	1,000	1,000	
195 10-4620.5089	GARBAGE CART PROCUREMENT	16,310	100,000	100,000	100,000	- 00.450	100,000	8,500	8,500	
196	SUBTOTAL PUBLIC WORKS	1,780,187	1,894,013		1,974,171	80,159	2,018,342	1,984,161	2,044,189	
197 198	% Increase/(Decrease) from Prior Year	3%	6%	1%	4%	_	2%	-2%	3%	S 3%

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1 DRAFT 4			CITY	OF ISLE OF F	PALMS GE	NERAL 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		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		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		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	
											Incls Building Dept timekeeping (1k), BS&A business license maint (.5k), Geothing GIS software subscription (2k), provision for permitting & licensing software (30k) and misc provision (.5k). STR software
214 10-4720.5024	IT EQUP, SOFTWARE & SVCS	19,245	35,000	35,000	35,000	-	35,000	35,000	35,000	35,000	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		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		155	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		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		-	4,000	-	2,000	(2,000)	2,000	2,000	2,000		Added \$4,000 for occasional office help.
226 10-4720.5079		1,444	500	500	500	-	500	500	500	500	
227 10-4720.5085			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		(10,755)	604,277	628,373	653,635	680,122	
229	% Increase/(Decrease) from Prior Year	-9%	3%	-7%	-2%		4%	4%	4%	4%	

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1 DRAFT 4			CITY	OF ISLE OF P	PALMS GEN	NERAL FUND				CITY OF ISLE OF PALMS GENERAL FUND
		ACTUAL	BUDGET	FORECAST	BUDGET	INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST
		FY24	FY25	FY25	FY26	(DECREASE) FROM	FY27	FY28	FY29	FY30 NOTES
2 GL Number	Description					FY25 BUDGET				
										
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
242 10 4020 5016	VEHICLE FUEL 9 OU	2.002	F 300	4.227	4.000	(4.200)	F 200	F 200	F 300	F 200 FV26 hudget based on recent 12 months usage and an estimated \$2.16/anllan and \$2.16/anllan and \$2.26/anllan and \$2.26/a
	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	1 000	2,000	2,000	2,000	2,000
	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 F 000
247 10-4820.5022	WATER AND SEWER	4,532	5,000	4,848	5,000	-	5,000	5,000	5,000	5,000
249 10 4920 5024	IT EQUP, 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)
246 10-4620.5024	IT EQUP, SOFTWARE & SVCS	3,490	27,000	27,000	25,000	(2,000)	25,000	25,000	25,000	25,000 lines kee Dept timekeeping (5k), kee trac software w/ offline registration, schedding & communications modules (15k), hardware replacements (6k), and misc provision (.5k)
10 4000 5005		2 724	2 222	2 222	2 222		2 000	2 222	2 222	
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
	MACHINE/EQUIPMENT REPAIR	2,465	2,500	2,500	2,500	-	2,500	2,500	2,500	2,500
252 10-4820.5041		2,581	1,950	1,950	1,950	-	1,950	1,950	1,950	1,950 8,000
	CLEANING/SANITARY SUPPLY MEDICAL AND LAB	8,000	8,000 1,000	8,000	8,000 1,000	<u>-</u>	8,000 1,000	8,000 1,000	8,000 1,000	8,000 1,000 First Aid supplies
		608		500 70.010		- - 117				
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		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%
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1 DRAFT 4			CITY	OF ISLE OF	PALMS GEI	NERAL FUND					CITY OF ISLE OF PALMS GENERAL FUND
		ACTUAL	BUDGET	FORECAST	BUDGET	INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST	
		FY24	FY25	FY25	FY26	(DECREASE) FROM	FY27	FY28	FY29	FY30	NOTES NOTES
2 GL Number	Description	1124	1123	1123	1120	FY25 BUDGET	1127	1120	1123	1130	
274	COURT										
275 10-4910.5001	SALARIES & WAGES	91 012	85,475	85,587	91,789	6 212	96,378	101,197	106,257	111 570	EV26 Pudget 2 EV COLA and 20 morit need for adjustments effective 1/1/2026. Long term forecasts include an annual EV
276 10-4910.5002	OVERTIME WAGES	81,913 3,286	1,950	1,950	2,119	6,313 169	2,172	2,226	2,282		FY26 Budget 2.5% COLA and 3% merit pool for adjustments effective 1/1/2026. Long-term forecasts include an annual 5%. 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		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		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		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		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		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		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		Phone and internet service
286 10-4920.5024	IT EQUP, 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		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		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	
295 296	% Increase/(Decrease) from Prior Year	2%	-3%	15%	28%		-2%	2%	2%	2%	
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	
	PART-TIME WAGES	90,764	29,480	41,984	49,600	20,120	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		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%	
307						•					
307											
309		_									
310 TOTAL GENERA	L 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%		_,: .0,505	2%	3%	1%		
312		1,3	3,3	270	.,,,		2,3	3,0		-770	
313 NET INCOM	E 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)	
514											
											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
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	(\$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
316											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)	(1 424 027)	Transfers Out to Capital Projects Fund. (Will adjust as needed to cover GF expenses)
318	NET TRANSFERS IN/(OUT)			1,212,126		(615,954)	781,498	1,069,258	1,002,929	1,450,924	
313		(300,313)	2,212,120		330,172	(010,004)	702,430	2,003,230	2,302,323	2, 100,027	
320 NET INCOM	E AFTER TRANSFERS	258,921	0	1,199,245	(0)	(1)	0	(0)	0	(0)	
222 ENDING FUR	ID BALANCE	4 911 913	4 944 943	6.044.007	6.011.007		6.014.007	6.014.000	6.011.007	6.044.007	
322 ENDING FUI	ND BALANCE	4,811,842	4,811,842	6,011,087	6,011,08/		6,011,087	6,011,086	6,011,087	6,011,087	

<u> </u>	-					 					
A DRAFT 4	В	N		OF DALMS C	T ADITAL DD	OLECTS FLIN	V	W	Х	Y	CITY OF ISLE OF DALMS CADITAL PROJECTS FUND
1 DRAFT 4		,	ITY OF ISLE	OF PALMS C	APITAL PRO	JJEC15 FUN	J				CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND
						INCREASE/					
		ACTUAL	BUDGET	FORECAST	BUDGET	(DECREASE)	FORECAST	FORECAST	FORECAST	FORECAST	NOTES
		FY24	FY25	FY25	FY26	FROM FY25	FY27	FY28	FY29	FY30	
	Description					BUDGET					
4											
5	CAPITAL PROJECTS FUND REVENU	JES				_					
6 20-3450.4029	O DONATIONS OF EQUIPMENT	-	-	-	-	-	-	-	-	-	
	5 INTERGOVERNMENT TRANSFERS	-	-	-	-	-	-	-	-	-	
											FY26 incls a FEMA flood mitigation grant for an island residence Forest Trail (\$100k). FY26 assumes reimbursable Hazard Mitigation Grant for Waterway total of
20-3450.4111	L GRANT INCOME	141,064	2,024,300	1,795,600	3,330,000	1,305,700	_	_	-	_	(\$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	L MISCELLANEOUS REVENUE										
	SALE OF ASSETS	-	-	-	-	-	-	-	-	-	
	5 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.
	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
	MUNICIPAL LEASE PROCEEDS	-		- 2 420 442	-	- 4400 000		4 740 202	-	-	
14	TOTAL CAPITAL PROJ REVENUES (NO TRANS		2,660,213	2,439,112		1,120,076	2,740,289	1,740,289	240,289	240,289	
15 16	% Increase/(Decrease) from Prior Year	84%	207%	-8%	42%		-28%	-36%	-86%		
17	GENERAL GOVERNMENT										
18 20-4140.5013		-	-	-	_	-	_	_	-		
19 20-4140.5024		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.
											Building maintenance contingency to proactively address issues as needed. FY26 essential repairs and maintenance to City Hall and 1% (FY27+) of City Hall building
	MAINT & SERVICE CONTRACTS	-	14,472	14,472	125,000	110,528	14,472	14,472	14,472		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
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
	CAPITAL GOTLAT	09,090	400,333	202,077	130,000	(230,333)	-	20,000	30,000	90,000	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%			-94%	121%	82%	60%	
					,.		5 .70				
26					10/1		3 1,0		<u></u>		
26 27	POLICE						5 1,70		<u></u>		
23 24 25 26 27 28 20-4440.5017	VEHICLE MAINTENANCE	-	-	-	-	<u>-</u>	-	-	-	<u>-</u>	
28 20-4440.5017 29 20-4440.5024	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS	- - -	- - -	- - -	- - -	- - -	-	- - -		<u>-</u>	Replace/reconfigure Police Dept servers per VC3 recommendation
28 20-4440.5017	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS	- - -	-	- - -	- - -	- - -		- - -	- - -	- -	Replace/reconfigure Police Dept servers per VC3 recommendation
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT	- -	- - - - 62,500	- - -	- - -	- - -	- - -	- - -	- - -	- - -	Replace/reconfigure Police Dept servers per VC3 recommendation 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
28 20-4440.5017 29 20-4440.5024	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT	-	- - - 62,500	- - - - 62,500	92,500	30,000	- - - 125,000	- - - 125,000	- - - - 165,000	- - -	Replace/reconfigure Police Dept servers per VC3 recommendation
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS	14,389		- - - 62,500	- - -	- - -	- - -	- - -	- - -	- - -	Replace/reconfigure Police Dept servers per VC3 recommendation 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
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5041	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS	- - 14,389 -		- - - 62,500	- - -	- - -	- - -	- - -	- - -	- - -	Replace/reconfigure Police Dept servers per VC3 recommendation 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
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5041 33 20-4440.5084 34 20-4440.5085	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY	- 14,389 - - - 62,864	- - 86,250	- - - 62,500 - - - 86,250	92,500 - - 64,000	- - - 30,000 - - - (22,250)	- - - 125,000 - - 172,500	- - - 125,000 - - - 258,500	- - - 165,000 - - - 131,500	- - - 125,000 - - 161,000	Replace/reconfigure Police Dept servers per VC3 recommendation 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
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5041 33 20-4440.5084 34 20-4440.5085 35	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE	- 14,389 - - - 62,864 77,253	86,250 148,750	- - - 62,500 - -	92,500 - - 64,000 156,500	- - - 30,000 - - - (22,250) 7,750	- - - 125,000 - - - 172,500 297,500	- - - 125,000 - - - 258,500 383,500	165,000 - - 131,500 296,500	- - - 125,000 - - - 161,000 286,000	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5041 33 20-4440.5084 34 20-4440.5085 35	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY	- 14,389 - - - 62,864	- - 86,250	- - - 62,500 - - - 86,250	92,500 - - 64,000	- - - 30,000 - - - (22,250) 7,750	- - - 125,000 - - 172,500	- - - 125,000 - - - 258,500	- - - 165,000 - - - 131,500	- - - 125,000 - - 161,000	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5041 33 20-4440.5084 34 20-4440.5085 35 36 37	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Year	- 14,389 - - - 62,864 77,253	86,250 148,750	- - - 62,500 - - - 86,250	92,500 - - 64,000 156,500	- - - 30,000 - - - (22,250) 7,750	- - - 125,000 - - - 172,500 297,500	- - - 125,000 - - - 258,500 383,500	165,000 - - 131,500 296,500	- - - 125,000 - - - 161,000 286,000	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5041 33 20-4440.5084 34 20-4440.5085 35 36 37 38	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Year	- 14,389 - - - 62,864 77,253	86,250 148,750	- - - 62,500 - - - 86,250	92,500 - - 64,000 156,500	- - - 30,000 - - - (22,250) 7,750	- - - 125,000 - - - 172,500 297,500	- - - 125,000 - - - 258,500 383,500	165,000 - - 131,500 296,500	- - - 125,000 - - - 161,000 286,000	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5041 33 20-4440.5084 34 20-4440.5085 35 36 37	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Year	- 14,389 - - 62,864 77,253 -51%	86,250 148,750	- - - 62,500 - - - 86,250	92,500 - - 64,000 156,500	- - - 30,000 - - - (22,250) 7,750	- - - 125,000 - - - 172,500 297,500	- - - 125,000 - - - 258,500 383,500	165,000 - - 131,500 296,500	- - - 125,000 - - - 161,000 286,000	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5041 33 20-4440.5084 34 20-4440.5085 35 36 37 38 39 20-4540.5009	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Year FIRE DEBT SERVICE - PRINCIPAL	- 14,389 - - 62,864 77,253 -51%	86,250 148,750 93%	- - - 62,500 - - 86,250 148,750	- - - 92,500 - - - 64,000 156,500 5%	- - - 30,000 - - - (22,250) 7,750	- - - 125,000 - - - 172,500 297,500	- - - 125,000 - - - 258,500 383,500	165,000 - - 131,500 296,500	- - - 125,000 - - - 161,000 286,000	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5084 34 20-4440.5085 35 36 37 38 39 20-4540.5009 40 20-4540.5011	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Year FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST	- 14,389 - - 62,864 77,253 -51%	- 86,250 148,750 93% - - -	- - - 62,500 - - 86,250 148,750	- - - 92,500 - - - 64,000 156,500 5%	- - - 30,000 - - - (22,250) 7,750	- - - 125,000 - - - 172,500 297,500	- - - 125,000 - - - 258,500 383,500	165,000 - - 131,500 296,500	- - - 125,000 - - - 161,000 286,000 -4%	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5084 34 20-4440.5085 35 36 37 38 39 20-4540.5009 40 20-4540.5011 41 20-4540.5017 42 20-4540.5025	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Year FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST VEHICLE MAINTENANCE NON-CAPITAL TOOLS & EQUIPMENT	- 14,389 - - 62,864 77,253 -51% - - - (151)	- 86,250 148,750 93% - - - -	- - - 62,500 - - - 86,250 148,750	- - - 92,500 - - - 64,000 156,500 - - - -	- - - 30,000 - - - (22,250) 7,750	- - - 125,000 - - - 172,500 297,500 90%	- - - 125,000 - - - 258,500 383,500 29%	165,000 - - - 131,500 296,500 -23%	- - - 125,000 - - - 161,000 286,000 -4%	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan. Body Armor for Firefighters as needed, useful life of 5 years. 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
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5041 33 20-4440.5084 34 20-4440.5085 35 36 37 38 39 20-4540.5009 40 20-4540.5011 41 20-4540.5017 42 20-4540.5025	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Year FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST VEHICLE MAINTENANCE NON-CAPITAL TOOLS & EQUIPMENT	- 14,389 - - 62,864 77,253 -51%	- 86,250 148,750 93% - - -	- - - 62,500 - - 86,250 148,750	- - - 92,500 - - - 64,000 156,500 5%	- - - 30,000 - - - (22,250) 7,750	- - - 125,000 - - - 172,500 297,500	- - - 125,000 - - - 258,500 383,500 29%	165,000 - - 131,500 296,500	- - - 125,000 - - - 161,000 286,000 -4% - - - - - -	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan. Body Armor for Firefighters as needed, useful life of 5 years. 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)
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5084 34 20-4440.5085 35 36 37 38 39 20-4540.5009 40 20-4540.5011 41 20-4540.5017 42 20-4540.5025 43 20-4540.5026 44 20-4540.5063	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Year FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST VEHICLE MAINTENANCE NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS RENT AND LEASES	- 14,389 - - 62,864 77,253 -51% - - (151) 42,616	- 86,250 148,750 93% - - - -	- - - 62,500 - - - 86,250 148,750	- - - 92,500 - - - 64,000 156,500 - - - -	- - - 30,000 - - - (22,250) 7,750	- - - 125,000 - - - 172,500 297,500 90%	- - - 125,000 - - - 258,500 383,500 29%	165,000 - - - 131,500 296,500 -23%	- - - 125,000 - - - 161,000 286,000 -4% - - - - - -	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan. Body Armor for Firefighters as needed, useful life of 5 years. 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
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5041 33 20-4440.5084 34 20-4440.5085 35 36 37 38 39 20-4540.5009 40 20-4540.5011 41 20-4540.5017 42 20-4540.5025 43 20-4540.5026 44 20-4540.5063 45 20-4540.5065	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Year FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST VEHICLE MAINTENANCE NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS RENT AND LEASES PROFESSIONAL SERVICES	- 14,389 - - 62,864 77,253 -51% - - - (151)	- 86,250 148,750 93% - - - -	- - - 62,500 - - - 86,250 148,750	- - - 92,500 - - - 64,000 156,500 - - - -	- - - 30,000 - - - (22,250) 7,750	- - - 125,000 - - - 172,500 297,500 90%	- - - 125,000 - - - 258,500 383,500 29%	165,000 - - - 131,500 296,500 -23%	- - - 125,000 - - - 161,000 286,000 -4% - - - - -	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (S64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan. Body Armor for Firefighters as needed, useful life of 5 years. 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)
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5084 34 20-4440.5085 35 36 37 38 39 20-4540.5009 40 20-4540.5011 41 20-4540.5017 42 20-4540.5025 43 20-4540.5026 44 20-4540.5063	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Year FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST VEHICLE MAINTENANCE NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS RENT AND LEASES PROFESSIONAL SERVICES	- 14,389 - - 62,864 77,253 -51% - - (151) 42,616	- 86,250 148,750 93% - - - -	- - - 62,500 - - - 86,250 148,750	- - - 92,500 - - - 64,000 156,500 - - - -	- - - 30,000 - - - (22,250) 7,750	- - - 125,000 - - - 172,500 297,500 90%	- - - 125,000 - - - 258,500 383,500 29%	165,000 - - - 131,500 296,500 -23%	- - - 125,000 - - - 161,000 286,000 -4% - - - - 256,321 - -	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan. Body Armor for Firefighters as needed, useful life of 5 years. 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) Rental of construction/office trailer for use during renovation.
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5041 33 20-4440.5084 34 20-4440.5085 35 36 37 38 39 20-4540.5009 40 20-4540.5011 41 20-4540.5017 42 20-4540.5025 43 20-4540.5026 44 20-4540.5063 45 20-4540.5065 46 20-4540.5084	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Year FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST VEHICLE MAINTENANCE NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS RENT AND LEASES PROFESSIONAL SERVICES	- 14,389 - - 62,864 77,253 -51% - - (151) 42,616	- 86,250 148,750 93% - - - -	- - - 62,500 - - - 86,250 148,750	- - - 92,500 - - - 64,000 156,500 - - - -	- - - 30,000 - - - (22,250) 7,750	- - - 125,000 - - - 172,500 297,500 90%	- - - 125,000 - - - 258,500 383,500 29%	- - - - 165,000 - - - 131,500 296,500 -23% - - - - - - - -	- - - 125,000 - - - 161,000 286,000 -4% - - - - - 256,321 - - -	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan. Body Armor for Firefighters as needed, useful life of 5 years. 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) Rental of construction/office trailer for use during renovation. 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
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28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5084 34 20-4440.5085 35 36 37 38 39 20-4540.5009 40 20-4540.5011 41 20-4540.5017 42 20-4540.5025 43 20-4540.5026 44 20-4540.5063 45 20-4540.5065 46 20-4540.5084	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Year FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST VEHICLE MAINTENANCE NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS RENT AND LEASES PROFESSIONAL SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL FIRE	- 14,389 - - 62,864 77,253 -51% - - (151) 42,616 - - - 143,086	- 86,250 148,750 93% - - - - 222,160 - - - - 56,250	- - - 62,500 - - - 86,250 148,750	- - - 92,500 - - - 64,000 156,500 5% - - - - - - 20,000	- - - 30,000 - - (22,250) 7,750 - - - (64,000) - - - (36,250)	- - - 125,000 - - - 172,500 297,500 90% - - - - - - - 1,517,000 1,773,321	- - - 125,000 - - - 258,500 383,500 29% - - - - 13,000 256,321 - - - - 941,000	- - - - 165,000 - - - 131,500 296,500 -23% - - - - - - - - - - - - - - - - - - -	- - - 125,000 - - - 161,000 286,000 -4% - - - - 256,321 - - - 218,000	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan. Body Armor for Firefighters as needed, useful life of 5 years. 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) Rental of construction/office trailer for use during renovation. 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
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5084 34 20-4440.5085 35 36 37 38 39 20-4540.5009 40 20-4540.5011 41 20-4540.5017 42 20-4540.5025 43 20-4540.5026 44 20-4540.5063 45 20-4540.5065 46 20-4540.5084	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Year FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST VEHICLE MAINTENANCE NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS RENT AND LEASES PROFESSIONAL SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY	- 14,389 - - 62,864 77,253 -51% - - (151) 42,616 - - - 143,086	- 86,250 148,750 93% - - - - 222,160 - - - - 56,250	- - - 62,500 - - - 86,250 148,750 - - - - - - - - - - - -	- - - 92,500 - - - 64,000 156,500 5% - - - - - 20,000	- - - 30,000 - - (22,250) 7,750 - - - (64,000) - - - (36,250)	- - - 125,000 - - - 172,500 297,500 90% - - - - - - - - 1,517,000	- - - 125,000 - - - 258,500 383,500 29% - - - - 13,000 256,321 - - - - -	- - - 165,000 - - - 131,500 296,500 -23% - - - - - - - - - - - - - - - - - - -	- - - 125,000 - - - 161,000 286,000 -4% - - - - - - - 256,321 - - - -	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan. Body Armor for Firefighters as needed, useful life of 5 years. 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) Rental of construction/office trailer for use during renovation. 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
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5084 34 20-4440.5085 35 36 37 38 39 20-4540.5009 40 20-4540.5011 41 20-4540.5017 42 20-4540.5025 43 20-4540.5026 44 20-4540.5063 45 20-4540.5065 46 20-4540.5084	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Year FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST VEHICLE MAINTENANCE NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS RENT AND LEASES PROFESSIONAL SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL FIRE % Increase/(Decrease) from Prior Year	- 14,389 - - 62,864 77,253 -51% - - (151) 42,616 - - - 143,086	- 86,250 148,750 93% - - - - 222,160 - - - - 56,250	- - - 62,500 - - - 86,250 148,750 - - - - 222,160 - - - - 56,250 278,410	- - - 92,500 - - - 64,000 156,500 5% - - - - - - 20,000	- - - 30,000 - - (22,250) 7,750 - - - (64,000) - - - (36,250)	- - - 125,000 - - - 172,500 297,500 90% - - - - - - - 1,517,000 1,773,321	- - - 125,000 - - - 258,500 383,500 29% - - - - 13,000 256,321 - - - - 941,000	- - - - 165,000 - - - 131,500 296,500 -23% - - - - - - - - - - - - - - - - - - -	- - - 125,000 - - - 161,000 286,000 -4% - - - - 256,321 - - - 218,000	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan. Body Armor for Firefighters as needed, useful life of 5 years. 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) Rental of construction/office trailer for use during renovation. 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
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5084 34 20-4440.5085 35 36 37 38 39 20-4540.5009 40 20-4540.5011 41 20-4540.5017 42 20-4540.5025 43 20-4540.5025 43 20-4540.5063 45 20-4540.5063 45 20-4540.5084 20-4540.5085 46 20-4540.5085 47 48 49 50 51	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Year FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST VEHICLE MAINTENANCE NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS RENT AND LEASES PROFESSIONAL SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL FIRE % Increase/(Decrease) from Prior Year	- 14,389 - - 62,864 77,253 -51% - (151) 42,616 - - - 143,086 185,551 -16%	- 86,250 148,750 93% - - - - 222,160 - - - - 56,250	- - - 62,500 - - - 86,250 148,750 - - - - 222,160 - - - - 56,250 278,410	- - - 92,500 - - - 64,000 156,500 5% - - - - - - 20,000	- - - 30,000 - - (22,250) 7,750 - - - (64,000) - - - (36,250)	- - - 125,000 - - - 172,500 297,500 90% - - - - - - - 1,517,000 1,773,321	- - - 125,000 - - - 258,500 383,500 29% - - - - 13,000 256,321 - - - - 941,000	- - - - 165,000 - - - 131,500 296,500 -23% - - - - - - - - - - - - - - - - - - -	- - - 125,000 - - - 161,000 286,000 -4% - - - - 256,321 - - - 218,000	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan. Body Armor for Firefighters as needed, useful life of 5 years. 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) Rental of construction/office trailer for use during renovation. 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
28 20-4440.5017 29 20-4440.5024 30 20-4440.5025 31 20-4440.5026 32 20-4440.5084 34 20-4440.5085 35 36 37 38 39 20-4540.5009 40 20-4540.5011 41 20-4540.5017 42 20-4540.5025 43 20-4540.5026 44 20-4540.5063 45 20-4540.5065 46 20-4540.5084	VEHICLE MAINTENANCE IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS UNIFORMS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Year FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST VEHICLE MAINTENANCE NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS RENT AND LEASES PROFESSIONAL SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL FIRE % Increase/(Decrease) from Prior Year	- 14,389 - - 62,864 77,253 -51% - - (151) 42,616 - - - 143,086	- 86,250 148,750 93% - - - - 222,160 - - - - 56,250	- - - 62,500 - - - 86,250 148,750 - - - - 222,160 - - - - 56,250 278,410	- - - 92,500 - - - 64,000 156,500 - - - - 158,160 - - - 20,000	- - - 30,000 - - (22,250) 7,750 - - - (64,000) - - - (36,250)	- - - 125,000 - - - 172,500 297,500 90% - - - - - - - 1,517,000 1,773,321	- - - 125,000 - - - 258,500 383,500 29% - - - - 13,000 256,321 - - - - 941,000	- - - - 165,000 - - - 131,500 296,500 -23% - - - - - - - - - - - - - - - - - - -	- - - 125,000 - - - 161,000 286,000 -4% - - - - 256,321 - - - 218,000	Replace/reconfigure Police Dept servers per VC3 recommendation 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 FY26 incls 1 patrol SUV (\$64K). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan. Body Armor for Firefighters as needed, useful life of 5 years. 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) Rental of construction/office trailer for use during renovation. 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

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Control Cont			F124	FIZJ	F123	F120		F12/	F120	F123	FISO	
Marie Mari	GL Number	Description										
Property	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	
Process Proc	20-4640.5026			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.
Part			5,692	-	-	-	-	-	-	-	-	
Process Proc	20-4640.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	
Part	20 4640 5004	CID DUACE 4 DRAINACE	1 651 771	350,000	222.070	1 050 000	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
	20-4640.5084	CIP PHASE 4 DRAINAGE	1,051,771	250,000	333,878	1,850,000	1,600,000	-	-	-	-	grant from FY25.
Part	20 4640 5005	CARITAL CUITLAY		70.000	70.000	426.667	FC CC7	252 500	40.500	245 000	200.000	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-drain
Second Control Contr	20-4640.5085	CAPITAL OUTLAY	-	70,000	70,000	126,667	56,667	253,500	48,500	215,000	290,000	
Second Control Contr												
Marcia	20-4640.5086	DRAINAGE	61,810	1,030,000	750,000	1,580,000	550,000	100,000	100,000	100,000	100,000	
Succession Suc		CURTOTAL DURING WORKS	1 722 202	1 267 040	1 169 067	2 572 707	2 206 667	207 F01	102 501	240 091	424.001	stormwater grant (\$980K) and 50% of SC State Budget (\$500K)
Sulfix Sulfix Substitution Supplementary Substitution									-	-		
14 15 15 15 15 15 15 15		/o increase/ (Decrease) from Prior Year	85%	-21%	-15%	101%		-65%	-53%	91%	21%	
14 15 15 15 15 15 15 15		RIIIDING										
Mark Service Contracted	20-4740 5025		_	_	_	_	_	_	_	_	_	
1	20-4740.3023	NON-CALITAL TOOLS & EQUITMENT										Building maintenance contingency to proactively address issues as needed - 2% (FY27+) of City Hall building insured value. Split 50/50 Gen Goyt/Building FY
Part Court Part Court Part Court Part	20-4740.5026	MAINT & SERVICE CONTRACTS	2,618	14,472	14,472	125,000	110,528	14,472	14,472	14,472	14,472	
Processes Proc	20-4740.5085	CAPITAL OUTLAY		-		-	-		-	-	-	FY26 includes \$10k for HVAC replacements if needed. Forecast periods = 100% of Building Dept needs per the 10-yr plan.
REFREATION		SUBTOTAL BUILDING	2,618	14,472	14,472	125,000	110,528	52,472	14,472	14,472	14,472	
1		% Increase/(Decrease) from Prior Year	37%	453%		764%		-58%	-72%			
1												
No. CAPITAL DOUGLE EQUIPMENT 1,500 7,500		RECREATION										
MANIT & STRUCT CONTRACTS 11,011 11,010 1	20-4840.5024	IT EQUP, SOFTWARE & SVCS	-	48,500	17,483	2,000	(46,500)	-	-	-	-	Net Cert Pro Cameras
MANIT & STRUCT CONTRACTS 11,011 11,010 1	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
Applied Control Cont												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 ful
SUBTOTAL RECREATION 12,954 343,832 588,001 133,919 109,833 165,025 183	20-4840.5026	MAINT & SERVICE CONTRACTS	27,719	116,019	116,019	96,019	(20,000)	88,025	88,025	88,025	88,025	maintenance staff. FY26 includes roof repairs (\$30K).
MARINA PUBLIC DOCK	20-4840.5085											
MAINA PUBLIC DOCK			_									
Markina Public Dock		% Increase/(Decrease) from Prior Year	-39%	182%	100%	-61%		24%	11%	-21%	-27%	
1		AAADINIA DUDUG DOOK					-					
Name		MARINA PUBLIC DOCK										
20-6820-50562	20-6820.5020	ELECTRIC AND GAS	-	-	-	700	700	700	700	700	700	New Public Dock
Capacity	20-6820.5026	MAINT & SERVICE CONTRACTS		-		10,000	10,000	10,000	10,000	10,000	10,000	New Public Dock
SUBTOTAL MARINA PUBLIC DOCK - 1,390,000 60,700 60	20-6820.5062		-	-		50,000	50,000	50,000	50,000	50,000	50,000	
Mincrease/(Decrease) from Prior Year MDIV/0!	20-6820.5085			-			-	-	-	-	-	·
TOTAL CAPITAL PROJECTS FUND EXPENDITURES			-				60,700	60,700	60,700	60,700	60,700	
NET INCOME BEFORE TRANSFERS 1,421,400 41,183 1,539,438 728, 28,296 769,479 1,239,614		% Increase/(Decrease) from Prior Year	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		I		 		
NET INCOME BEFORE TRANSFERS 1,421,400 41,183 1,539,438 728, 28,296 769,479 1,239,614	TOTAL CADITAL	PROJECTS FLIND FYDENDITLIBES	2 288 258	2 619 020	2 972 550	4 508 586	1 220 556	2 752 071	2 071 071	1 275 221	1 <u>/</u> 71 571	
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) TRANSFERS 20-3900.4901 OPERATING TRANSFERS IN 2,116,341 1,239,614 1,239,614 1,239,614 2,069,887 830,273 1,120,889 898,908 1,518,962 1,424,037 (1,035,032) (1,	TOTAL CAPITAL											
TRANSFERS 20-3900.4901 OPERATING TRANSFERS IN		, and ease, (Beerease, from Filor feat	77/0	17/0	32/0						13/0	
TRANSFERS 20-3900.4901 OPERATING TRANSFERS IN	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)	
20-3900.4901 OPERATING TRANSFERS IN 2,116,341 1,239,614 1,239,614 1,239,614 2,069,887 830,273 1,120,889 898,908 1,518,962 1,424,037 20-3900.5901 OPERATING TRANSFERS OUT NET TRANSFERS IN/(OUT) NET TRANSFERS IN/(OUT) AFTER TRANSFERS 694,941 1,280,797 (299,824) 1,341,591 60,794 (1,891,893) 568,126 483,930 192,755 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			(2) (22) (400)	, _ 00	(2,000)	(, =0,230)	(100)410)	(-2), 02)	(555,752)	(2,033,032)	(-,	
20-3900.4901 OPERATING TRANSFERS IN 2,116,341 1,239,614 1,239,614 1,239,614 2,069,887 830,273 1,120,889 898,908 1,518,962 1,424,037 20-3900.5901 OPERATING TRANSFERS OUT NET TRANSFERS IN/(OUT) NET TRANSFERS IN/(OUT) AFTER TRANSFERS 694,941 1,280,797 (299,824) 1,341,591 60,794 (1,891,893) 568,126 483,930 192,755 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		TRANSFERS										
20-3900.5901 OPERATING TRANSFERS OUT (3,000,000) Transfer to Beach Preservation for Beach renourishment NET TRANSFERS IN/(OUT) 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	20-3900 4901		2 116 3/11	1 239 614	1 239 614	2 069 887	830 273	1 120 889	202 002	1 518 962	1 424 037	
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 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			2,110,341 -	±,235,014 -	1,237,014 -	ر005,007 -	030,273		0J0,JU0 -			Transfer to Beach Preservation for Beach renourishment
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			2,116.341	1,239,614	1,239,614	2,069,887	830,273	•	898,908	1,518,962		
				,,		.,,.		()===)		-,- 20,302	_,,	
	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	
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			,,,,,,	, .,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,,,,,,,,		, , , , , , , , , , , ,	-,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	ENDING FUN	D 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	

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1 DRAFT 4	В		I E OE DAIA	AS MIINICIE	PAL ACCOMMO	DATIONS T	AV ELINID	W	X	Y CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND
1 DRAFT 4		CITY OF IS	LE OF PALI	VIS IVIOIVICIE			AX FUND			CITY OF ISLE OF PALIVIS MUNICIPAL ACCOMMODATIONS TAX FOND
		ACTUAL	BUDGET	FORECAST		NCREASE/ DECREASE)	FORECAST	FORECAST	FORECAST	FORECAST
		FY24	FY25	FY25	BUDGFT FY26 \tag{ }	ROM FY25	FY27	FY28	FY29	FY30 NOTES
2 GL Number	Description					BUDGET				
3										
4				MUNICIDA	AL ACCOMMOD	ATIONS TA	V ELIND DE	VENILIES		MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES
5				WIONICIPA	AL ACCOIVIIVIOD	ATIONS TA	X FUND RE	VENUES		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%
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 annual increase.
0 30 3430.4103	ACCOM. TEL NEVENOL	1,007,020	1,014,330	1,000,404	1,033,070	10,000	1,003,737	1,033,032	1,733,033	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%
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 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.
										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-
	SBITA FINANCING	113,276	35,000	65,500	113,276	78,276	65,500	65,500	65,500	65,500 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 14	% Increase/(Decrease) from Prior Year	-5%	-6%	6%	4%	-	-2%	2%	2%	2%
15	GENERAL GOVERMENT					_				
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.
		<u> </u>		•	•	-	<u> </u>	<u> </u>		
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
						(50.000)				10 1 1 CTD 1
	IT EQUP, 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	-	-	-	-	-	-	-	-	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
22 30-4120.5026	MAINT & SERVICE CONTRACTS	34,048	76,000	88,055	76,000	-	34,000	34,000	34,000	34,000 crosswalks (\$42k)
										Parking management outsourced. Replacement signs as needed (resident parking only parallel parking only heach parking). Includes funds to add/repl new
23 30-4120.5054	STREET SIGNS	12,459	10,000	19,398	17,000	7,000	15,000	15,000	15,000	15,000 beach path signs. FY26 includes replacement of emergency beach access signs.
24 30-4120.5061	ADVERTISING	-	-	-	-	-	-	-	-	-
25 30-4120.5065	PROFESSIONAL SERVICES	719	-	-	-	-	-	-	-	-
										(\$24k) contract for holiday decorations including installation of Front Beach lights and holiday tree, all bulbs and supplies and storage. Added \$8K for mounting
30-4120.5079	MISC. & CONTINGENCY EXP	31,714	32,000	43,467	40,000	8,000	40,000	40,000	40,000	40,000 wreaths. Provision for lighting oak trees at end of the IOP Connector (\$5k), US flags (\$3k).
26										wreaths. From som for highling oak trees at that of the for connector (45k), 65 hags (45k).
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 36 30-4420.5067	PROFESSIONAL SERVICES	17 200	-	42.000	40,000	(20,000)	40,000	40,000	40.000	40,000 Provision for Charleston County Shariff 1 Denuty assistance. Includes additional support cost shared with 100 County Park Parks and with 3 DCCs
36 30-4420.5067 37 30-4420.5084	CONTRACTED SERVICES CONSTRUCTION IN PROGRESS	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.
		-	-	-		-	-			FV26 includes 1 SLIV renl (\$64k) and 16 Computers @ \$2 500 to replace windows 10 PCs 16 units (\$40K). Forecast periods = 20% of the annual Police Dept capital
38 30-4420.5085	CAPITAL OUTLAY	115,067	55,000	55,000	104,000	49,000	69,000	103,400	52,600	64,400 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										
12	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 30-4520.5009	DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST	11,205	9,881	9,881	85,421	(1,345)	7,169	5,780	68,119	61,437 Debt service for Fire engine (\$85.4K). FY29+includes new purchase for Pumper Truck.
45 30-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	(±,5 + 5)	-	-		-
46 30-4520.5026	MAINT & SERVICE CONTRACTS	525	-	-	-	-	-	-	-	
47 30-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-
	0.007.1.01.7	486.55	400 000	00.000		/== ===:		0	2= 2==	
30-4520.5085 48	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%	
52										
52	PUBLIC WORKS									Charleston Co solid weets disposal face on Front Book comments and book to select the disposal face on Front Book comments and book to select the select t
30-4620.5026	MAINT & SERVICE CONTRACTS	13,226	44,000	34,000	47,500	3,500	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).
53 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	-	-	-	-	-	-	-	-	-

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1 DRAFT 4	1	CITY OF IS		MS MIINICIE	AL ACCOMMO		TAX FLIND	**	Λ]	'	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND
1 DIVALLA		CITT OF 13	CE OI PALI	VIS WIGHTELF	AL ACCOMING	INCREASE/	AXTOND				CITT OF ISLE OF FALING MONICIPAL ACCOMMODATIONS TAX TOND
		ACTUAL	BUDGET	FORECAST		(DECREASE)	FORECAST	FORECAST	FORECAST	FORECAST	
		FY24	FY25	FY25	BUDGET FY26	FROM FY25	FY27	FY28	FY29	FY30	NOTES NOTES
2 GL Number	Description	1124	1123	1123		BUDGET	112/	1120	1123	1130	
3	·					DODGET					
57 30-4620.5067	CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-	
58 30-4620.5079	MISC. & CONTINGENCY EXP	-	-	-	-	-	-	-	-	-	
59 30-4620.5084	CONSTRUCTION IN PROGRESS	18,560	-	-	-	-	-	-	-	- Dra	rainage Phase 4
										FY2	26 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
30-4620.5085	CAPITAL OUTLAY	-	110,000	110,000	151,000	41,000	101,400	19,400	86,000	116.000	tals for non-drainage related capital expenses.
60											
61 30-4620.5086	DRAINAGE	870	195,804	195,804	198,668	2,864	448,668	448,668	448,668		cludes 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 64	% Increase/(Decrease) from Prior Year	-85%	891%	-3%	13%		50%	-14%	13%	5%	
	DECDE 4 710.11										
65	RECREATION										
66 30-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	9,000	8,837	-	(9,000)	-	-	-	-	
67 30-4820.5026	MAINT & SERVICE CONTRACTS	402.572	-	-	-	-	- 27.000	-	- 10 500	4 000 ===	20 includes assessed (COV) and 240/ and affine could be 20 to the could be 100 to 100
68 30-4820.5085	CAPITAL OUTLAY	102,573	164,333	40,000	73,000	(91,333)	27,800	35,000	19,500		26 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 70	SUBTOTAL RECREATION	102,573	173,333	48,837	73,000	(100,333)	27,800	35,000	19,500	4,000	
70 71	% Increase/(Decrease) from Prior Year	105%	69%	-45%	-159%		-128%	26%	-44%	-79%	
/1	FRONT REACH										
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 M	Iunicipal 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	-	-	-	-	-	-	-		Nunicipal 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		andscape 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		nternet 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 lrr	rigation
30-5620.5024	IT EQUP, SOFTWARE & SVCS	17,363	8,000	22,384	24,000	16,000	24,000	24,000	24,000	27 000	etCertPro 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
30 3020.3024	Tregor, sortwine a sves	17,303	0,000	22,304	24,000	10,000	24,000	24,000	24,000	24,000 Ma	aturity Analysis schedule for T2 System SBITA as defined in GASB 96.
80											
81 30-5620.5025	NON-CAPITAL TOOLS & EQUIPMENT	4,842	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000 Pr	rovision 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 Sid	dewalks (\$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	-	-	-	-	-		8 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		SO uniforms
85 30-5620.5054	STREET SIGNS	2,077	2,000	2,278	2,000	-	2,000	2,000	2,000		eplace 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		roperty & liability coverage on parking kiosks, lights and fixtures in Front Beach area
87 30-5620.5065	PROFESSIONAL SERVICES	4,155	-	1,592	-	-	40.000	40.000	-		Nunicipal PCI parking management outsourced
88 30-5620.5067	CONTRACTED SERVICES	17,800	18,000	18,000	18,000	-	18,000	18,000	18,000		each recycling collection per contract
89 30-5620.5079	MISC. & CONTINGENCY EXP	617	1,000	1,000	1,000	-	7,500	7,500	7,500		rovision for unanticipated costs.
90 30-5620.5085	CAPITAL OUTLAY SUBTOTAL FRONT BEACH	195,038	111,800	123,938	129,700	17,900	136,240	136,281	136,322	136,365	System SBITA as defined in GASB 96. FY24 forecast based on Veris Maturity Analysis Schedule
92	% Increase/(Decrease) from Prior Year	-28%	-43%	123,938	129,700	17,500	130,240	130,281	136,322	0%	
93	/ mcrease/ (Decrease) Hom Prior fedr	-20%	-4 3%	1170	10%	1	5%	U%	U70	U%	
	TAX 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%	(55)205)	47%	-15%	-16%	6%	
96		3/0	0/0	27/0	-0/0		4770	13/0	10/0	070	
97 NET INCOM	E 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	-	-	-	-	-	-	-	-	-	
										Inc	cludes 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
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)		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.
101		, ,,	,1	, ,,	, ,- ,- /	,	. , , -,	. , - 1	,1		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)		
103											
104 NET INCOM	E AFTER TRANSFERS	777,066	38,268	541,672	254,796	216,528	(2,763,265)	190,823	263,182	100,403	
105											
106 ENDING FUN	ND 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	
100 21101110 101		7,702,130	1,500,400	3,003,010	3,230,000		_, -, -, -, -, -, -, -, -, -, -, -, -, -,	_,000,104	_,545,541	5,545,750	

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A	В	N	O City of isle	K E DALME	HOCDITAL	ITV TAV CI I	V	W	Χ	Y	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND
1 DRAFT 4			CITY OF ISLE	OF PALIVIS			ND				CITY OF ISLE OF PALIVIS HOSPITALITY TAX FUND
		ACTUAL	BUDGET	FORECAST		INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST	
		ACTUAL FY24	FY25	FORECAST FY25		(DECREASE) FROM FY25	FY27	FURECAST FY28	FY29	FY30	NOTES
2 GL Number	Description	F124	F123	F123	F120	BUDGET	F12/	F120	F129	F130	
3	2000.150.01.					DODGET					
4											
5	HOSPITALITY TAX FUND REVENUE	ES				-					
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 F	Y26 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 F	Y26 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 12	% Increase/(Decrease) from Prior Year	13%	-12%	11%	5%		1%	2%	2%	2%	
	OFNIFDAL CONFEDERATION										
13	GENERAL GOVERMENT									_	
14 35-4120.5009	DEBT SERVICE - PRINCIPAL	150,000	159,000	159,000	165,000	6,000	-	-	-		0% 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)	-	-	-	- 6	0% of Debt service on Fire Station 2 GO bond (\$3.1K). Maturity date is 1/1/26.
16 17	SUBTOTAL GENERAL GOVT	158,911	165,091	165,091	168,102 2%	3,011	-100%	#DIV/0I	-		
18	% Increase/(Decrease) from Prior Year	2%	4%		۷%		-100%	#DIV/0!			
18	DOLLCE										
19	POLICE PRINCIPAL	20.447	20.745	20.745	44.025	4 240	43.305	42.702	AE 227	46.740	Ocht comice on Aven hadvuvern and In ear comors system CRITA as defined in CASP OS
20 35-4420.5009	DEBT SERVICE INTEREST	38,447	39,715	39,715	41,025	1,310	42,385	43,783	45,227		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 l	Debt service on Axon body worn and In-car camera system, SBITA as defined in GASB 96.
22 35-4420.5024	IT EQUP, SOFTWARE & SVCS	1,640	15,000	15,000	15,000	-	15,000	15,000	15,000	15,000 F	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 B	ody camera equipment replacements as needed
24 35-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	
	_	67,090	88,500	88,500	67,000	(21,500)	34,500	51,700	26,300		Y26 Patrol Pickup Truck (\$67k). Forecast periods = 10% of the annual Police Dept capital needs per the 10-yr plan.
26 27	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										
35-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	42,015	71,500	71,500	62,100	(9,400)	62,100	62,100	62,100	67 100	nnual 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. rovision 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		Y26 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 34 35	% 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		ity-wide landscaping contract = approx. \$70,500/year (base price). Add 'l provision provides avail funds for improved landscaping/irrig. This line item is nanaged by the Asst Public Works Director. Incls right-of-way maintenance 21st-41st. FY26 includes (\$40K) for Rec Dept landscaping assistance.
37 35-4620.5067	CONTRACTED SERVICES	163,243	92,000	362,590	178,400	86,400	138,800	138,800	138,800	138,800 F	overs street sweeping contract (Connector, Ocean Blvd, Palm Blvd (\$16K)) + Trident Waste & Recycling commercial dumpster service for 6 months (\$114K) in Y26 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.
		73,046	38,000	38,000	174,667	136,667	50,700	9,700	43,000	58,000 F	Y26 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-
38 35-4620.5085	CAPITAL OUTLAY	73,040	36,000	30,000	174,007	130,007	30,700	9,700	45,000	38,000 d	rainage 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 42 43	% Increase/(Decrease) from Prior Year	11%	-9%	63%	61%		-28%	-10%	9%	4%	
42											
	BUILDING										
44 35-4720.5010	PRINT AND OFFICE SUPPLIES	87	-	-	-	-	-	-	-	-	
45 35-4720.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	
46	SUBTOTAL BUILDING	87	-	•	•	•	-	-	-	<u> </u>	
47	% Increase/(Decrease) from Prior Year	-74%	-100%								
48	DECDEATION										
49	RECREATION										
50 35-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	
35-4820.5085	CAPITAL OUTLAY	10,000	37,500	37,500	42,000	4,500	13,900	17,500	9,750	7 (100	Y26 incls 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 ehab 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		oliday 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 55	% Increase/(Decrease) from Prior Year	-62%	58%		5%		-34%	6%			
55											

	Α	В	N	0	R	T	U	V	W	Χ	Υ	AA
1	DRAFT 4		(CITY OF ISLE	E OF PALMS	HOSPITALI	TY TAX FUN	ID				CITY OF ISLE OF PALMS HOSPITALITY TAX FUND
							INCREASE/					
			ACTUAL	BUDGET	FORECAST	BUDGET	(DECREASE)	FORECAST	FORECAST	FORECAST	FORECAST	NOTES
			FY24	FY25	FY25	FY26	FROM FY25	FY27	FY28	FY29	FY30	NOTES
	GL Number	Description					BUDGET					
56		FRONT BEACH AND PARKING MA	NAGEMENT	<u> </u>								
57	35-5620.5026	MAINT & SERVICE CONTRACTS	-	10,000	1,000	-	(10,000)	-	-	-	-	Maintenance and repairs to parking lot as needed.
	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 61		% Increase/(Decrease) from Prior Year	-50%	-29%			0					
	TOTAL HOSPITA	LITY TAX FUND EXPENDITURES	966,620	976,737	1,137,108	1,166,415	189,678	959,553	814,153	643,602	702,853	
63 64		% Increase/(Decrease) from Prior Year	1%	1%	16%	19%	ļ.	-18%	-15%	-21%	9%	
64												
	NET INCOMI	E BEFORE TRANSFERS	625,407	419,215	417,647	299,208	(120,007)	526,646	700,705	900,489	871,055	
66												
66 67		TRANSFERS										
П												
68	35-3900.4901	OPERATING TRANSFERS IN	258,921	-	-	-	-	-	-	-	-	
60	25 2000 5004	0050470407044055506047	(277 720)	(500 640)	(500.640)	(600.004)	(74 670)	(000 004)	(2.57.207)	(455 570)		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
70	35-3900.5901	OPERATING TRANSFERS OUT	(277,728)	(528,642)	(528,642)	(600,321)	(71,679)	(932,231)	(367,397)	(455,572)		(\$82.8K). \$500k Transfer to Beach Preservation in FY27.
70		NET TRANSFERS IN/(OUT)	(18,807)	(528,642)	(528,642)	(600,321)	(71,679)	(932,231)	(367,397)	(455,572)	(510,240)	
	NET INCOME	A CTED TRANSCERS	COC CCC	(400, 430)	(110.000)	(201 112)	(101.000)	(405 505)	222.200	444.047	260.845	
72	INC I INCOM	E AFTER TRANSFERS	606,600	(109,428)	(110,996)	(301,113)	(191,686)	(405,585)	333,308	444,917	360,815	
73												
74	ENDING FUN	ID 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	

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1 DRAF	B B	N	O CITY	OF ISLF OF	T PALMS ST	ATE ACCON	V MODATIO	W NS TAX FUI	X ND	Y	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND
			<u> </u>	01 1012 01	17121110	INCREASE/					
		ACTUAL FY24	BUDGET FY25	FORECAST	BUDGET		FORECAST FY27	FORECAST	FORECAST	FORECAST FY30	NOTES
2 GL Numl	er Description	FYZ4	F125	FY25	FY26	FROM FY25 BUDGET	FYZ/	FY28	FY29	F13U	
4											
5	STATE ACCOMMODATIONS TAX	FUND REVE	NUES			-					
6 50 3450	1105 ACCOMMODATIONS TAX-RELATED	2 277 049	2 124 751	2 276 002	2 220 244	104 502	2 275 021	2 422 450	2 471 010	2 521 257	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.
0 30-3430.	105 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		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%
7 50-3450.	1107 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	annual increase.
8 50-3450.	1111 GRANT INCOME	12,352	376,200	4,184	-	(376,200)	-	-	_	-	
9 50-3500.	1501 MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-	
	4504 SALE OF ASSETS 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)		3,731,744	3,693,376	3,570,774	(160,970)		3,642,313		3,785,408	1120 Interest income based on 578 dimidal face of Edil Investment Balance reduced in 1127.
13	% Increase/(Decrease) from Prior Year	-1%	3%	-1%	-4%		0%	2%	2%	2%	
12 13 14 15	GENERAL GOVERMENT										
16 50-4120.	5013 BANK SERVICE CHARGES	- 224	-	- 250	-	- (200)	-	-	- 400	-	Irrigation at Proach Inlot sign
	5022 WATER AND SEWER	324	600	350	400	(200)	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)
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.
	5079 MISCELLANEOUS	-	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000	The cases to (\$321) bases on contract and melacintais.
23 50-4120.	5085 CAPITAL OUTLAY	-	108,333	62,477	-	(108,333)	-	-	-	-	
											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
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	program". City Council could continue to designate the Charleston Area CVB/Explore Charleston as the City's only DMO and/or designate another organization
24		4 407 500			4 400 400	(740)	4 224 222			4 074 400	that meets the State's requirements. Also includes \$15k for City Hall visitor T-shirt/promotional programs
24 25 26 27	% Increase/(Decrease) from Prior Year	1,095,699 -1 0 %	1,190,192 9%	1,264,975 6%	1,189,482 0%	(710)	1,204,983 1%	1,226,915 2%	1,249,285 2%	1,271,103 2%	
28											
	POLICE 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	-	-	-	-	-	-	-	-	-	
	5065 PROFESSIONAL SERVICES 5084 CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	
	5085 CAPITAL OUTLAY	47,084	02.021	92.024	EE 000	(16.021)		102 400	E2 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
33			82,921	82,921	66,000	(16,921)	69,000	103,400	52,600		Police Dept capital needs per the 10-yr plan
34 35	% Increase/(Decrease) from Prior Year	58,802 -26%	107,921 84%	105,170 -3%	73,500 -32%	(34,421)	76,500 4%	110,900 45%	60,100 -46%	71,900 20%	
35 36							1,0		. 370	20,0	
37	FIRE				-						
	5009 DEBT SERVICE - PRINCIPAL 5011 DEBT SERVICE - INTEREST	82,439 9,476	83,947 7,967	83,947 7,967	85,483 6,431	1,536 (1,536)	292,873 111,117	303,214 100,776	313,955 90,035		Debt service for 75' ladder truck. FY27+ includes new purchase for new Ladder Truck. Debt service for 75' ladder truck. FY27+ includes new purchase for new Ladder Truck.
40 50-4520.	5025 NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	
	5026 MAINT & SERVICE CONTRACTS 5084 CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	
		E 570	152 250	F2 2F0	126,000	(27.250)	606 800	276 400		97 200	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
43 50-4520.	5085 CAPITAL OUTLAY	5,570	153,250	53,250	126,000	(27,250)	606,800	376,400	35,000	87,200	Dept capital needs per the 10-yr plan.
44 45 46	% Increase/(Decrease) from Prior Year	97,485 -28%	245,165 151%	145,165 -41%	217,914 -11%	(27,251)	1,010,790 364%	780,390 -23%	438,990 -44%	399,275 -9%	
47 48 50-4620.	PUBLIC WORKS MAINT & SERVICE CONTRACTS	_	-	_	-	_	-	-	_	-	
49 50-4620.	5065 PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	<u>-</u>	
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	
52 53 54 55	% Increase/(Decrease) from Prior Year	373%	202%	-99%	10%		-83%	-75%	248%	32%	
55	RECREATION										
57 50-4820.	5026 MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	

												<u>, </u>
	Α	В	N	0	R	T	U	V	W	Χ	Υ	AA
1	DRAFT 4			CITY	Y OF ISLE OF	F PALMS ST	TATE ACCON	IMODATIO	NS TAX FU	ND		CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND
						2112.000	INCREASE/					
			ACTUAL FY24	BUDGET	FORECAST	BUDGET	(DECREASE)	FORECAST FY27	FORECAST	FORECAST	FORECAST	NOTES
2	GI Number	Description	FY24	FY25	FY25	FY26	FROM FY25 BUDGET	FYZ/	FY28	FY29	FY30	
3	GE Maniber	Description					DODGET					
	50-4820.508	5 CAPITAL OUTLAY	124,622	124,334	-	85,000	(39,334)	27,800	35,000	19,500	21 (1(1(1)	FY26 incls \$20K cost of playground equipment /scoreboards when failed and (34% of \$190K (\$65k) cost of reconstruct 2 Tennis courts. Forecast period annual
58	EO 4020 EOO	2 SPECIAL ACTIVITIES	15 162	16 500	16 500	16 500		16 500	16,500			amts = 20% of 10 Yr Cap Plan totals Connector Run (\$7,500) Factor ogg bunt (\$4,500) music event (\$4,500)
60	50-4830.509	SUBTOTAL RECREATION	15,163 139,786	16,500 140,834	16,500 16,500	16,500 101,500	(39,334)	16,500 44,300	51,500	16,500 36,000	20,500	Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,500).
61		% Increase/(Decrease) from Prior Year	17%	1%		-28%	(33,334)	-56%	16%	-30%	-43%	
62		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,										
62 63		FRONT BEACH AND FRONT BEAC	H RESTROO	MS								
	50-5620.502	D ELECTRIC AND GAS	631	750	750	750	-	750	750	750	750	
65	50-5620.502	2 WATER AND SEWER	11,922	12,500	12,500	12,500	-	12,500	12,500	12,500	12,500	Includes outside showers
_		MAINT & SERVICE CONTRACTS	14,685	45,000	40,831	45,000	-	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.
		4 CLEANING/SANITARY SUPPLY	9,210	11,000	10,506	11,000	- (2.250)	10,000	10,000	10,000		Supplies for front beach restrooms Congred Linkillity SCAUDE and Shood Wright National
		2 INSURANCE 5 PROFESSIONAL SERVICES	10,911 80	13,200 80	10,726 80	10,941 80	(2,259)	11,159 80	11,383 80	11,610 80		General Liability SCMIRF and Flood Wright National Backflow tests
05	30 3020.300	T NOT ESSIONAL SERVICES				00				- 00		
	50-5620.506	7 CONTRACTED SERVICES	108,277	125,000	117,110	125,000	-	125,000	125,000	125,000	175,000	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
70												attendant payroll expenses (\$30k) is now included in the General Fund, but offset by a Transfer In from the State Atax Fund.
	50-5620 508	5 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
73 74	00 0020.000		455 747						470 742	470.040		beach (\$25K) and resurface city owned portion of Ocean Blvd in FY27 (\$100k).
75		SUBTOTAL FR BEACH RESTRMS	155,717	377,530	262,503	300,271	(77,259)	349,489	179,713	179,940	180,172	
75 76		% Increase/(Decrease) from Prior Year	-16%	142%	- 30%	- 20 %		16%	-49%	0%	0%	
	TOTAL STAT	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%		-5%		11%	-15%	-13%	0%	
79												
80	NET INCO	ME 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	50-3900.490	1 OPERATING TRANSFERS IN		-	-	-	-	-	-	-	-	
												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
	50-3900.590	1 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)	(\$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.
84 85		NET TRANSFERS IN //OUT	(1 122 147)	(1 450 204)	(1 400 204)	(1 //60 701)	/10 407\	(A 2A6 700\	(1 067 310)	(1 222 252)	(1 /100 100)	
86		NET TRANSFERS IN/(OUT)	(1,133,14/)	(1,450,294)	(1,400,294)	(1,400,/81)	(10,487)	(4,240,788)	(1,007,213)	(1,323,352)	(1,400,108)	
	NFT INCO	ME AFTER TRANSFERS	738,950	(357,691)	491,269	(406,840)	(49,149)	(3,468,888)	198,776	331,985	230,850	
88	1421 11400	WE ALTER HANDLERS	730,330	(337,031)	731,203	(400,040)	(43,143)	(3,400,000)	130,770	331,303	230,030	
	ENDING F	UND BALANCE	4,893,009	A 535 219	5,384,278	1 977 129		1 509 550	1 707 326	2,039,311	2 270 161	
69	LIADING F	ON DALANCE	4,055,005	4,333,316	3,304,276	4,377,430		1,300,330	1,707,320	2,033,311	2,270,101	

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1	DRAFT 4	С	ITY OF ISLE O	F PALMS BI	EACH MAIN	TENANCE A	ND PRESER\	ATION BUD	GET			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	DEV/ENITIES -	BEACH PRESERVATION FEE FU	IND (EQ)									
4		BEACH PRESERVATION FEE	1,667,828	1,614,390	1,721,845	1,687,408	73,018	1,721,156	1,755,579	1 700 601	1 926 505	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
		GRANT INCOME	856,490	500,000	300,203	1,087,408	(500,000)	1,721,130	1,733,379	1,790,691	1,020,303	F120 budget based on 98% of most recent 12 month actual conections. Increased to match trend and factoring in new All bird revenue. Long-term forecast assumes 2
		MISCELLANEOUS	650,450	300,000	1,100,000	-	(300,000)					FY25 forecast includes Airbnb settlement.
12		INTEREST INCOME	486,294	420,706	415,638	280,824	(139,882)	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	EXPENDITUR	RES - BEACH PRESERVATION F	EE 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 INCOMI	E 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	
40												
40	NICT INICORAL			700 505	4 242 272	4 000 000	207.527	(0.64.7.75)	4 200	4 470 504	4 400 505	
41	NET INCOM	E AFTER TRANSFERS	755,754	732,595	1,313,279	1,038,232	305,637	(9,614,753)	1,390,579	1,4/0,691	1,486,505	
42	ENDING FUN	ND 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	

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2	GL Number	Description	ACTUAL FY24		FORECAST FY25	BUDGET FY26	INCREASE/	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
3		Description										
4		DICACTED DECOVERY EVEN DES	TAULTC									
5	50-3450.4111	DISASTER RECOVERY FUND REV										
	50-3450.4111	GRANT INCOME MISCELLANEOUS	-	-	-	-	-	-	<u>-</u>	-	-	
	50-3500.4505	INTEREST INCOME	167,266	149,308	127,219	105,053	(44,255)	105,053	105,053	105,053		TY26 interest income based on 3% annual rate of LGIP investment balance.
9 .	TOTAL REVENUE	ES	167,266	149,308	127,219	105,053	(44,255)	105,053	105,053	105,053	105,053	
10 11		% Increase/(Decrease) from Prior Year	40%	-11%	-15%	-30%						
12		DISASTER RECOVERY FUND EXP	ENDITURES									
	50-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	
_	50-4120.5045 50-4120.5058	STORM PREPARATION/CLEANUP HURRICANE BUILDING COSTS	1,510	10,000	38,682	10,000	-	10,000	10,000	10,000	10,000 (Only if needed
	50-4120.5058 50-4120.5065	PROFESSIONAL SERVICES	<u>-</u>	<u>-</u> -	<u>-</u>	-	-	<u>-</u> -	<u>-</u> -	-	<u>-</u>	
	50-4120.5079	MISCELLANEOUS	54	3,000	3,000	3,000	-	3,000	3,000	3,000		3k annually for costs related to annual Hurricane Expo community event
	TOTAL EXPENDI		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	0 2000 4004	ODEDATING TRANSFERS IN	72.662									
21	50-3900.4901	OPERATING TRANSFERS IN	73,683	-	-	-	-	-	-	-	-	
	DISASTER RE	COVERY NET INCOME AFTER TRA	NSFFRS									
		ENUES & EXPENDITURES		126 200	OF F27	02.052	- (44.255)	02.052	02.052	02.052	02.052	
25	VET OF KEVE	INOLS & EXPENDITURES	239,385	136,308	85,537	92,053	(44,255)	92,053	92,053	92,053	92,053	
	ENDING FUN	ID BALANCE	3,406,129	3,542,437	3,491,666	3,583,719		3 675 772	3,767,825	3,859,877	3 951 920	
27		- DALAITEL	3,400,123	3,372,437	3,731,000	3,363,713		3,073,772	3,707,623	3,033,077	3,331,330	
28												
28 29 30												
30												
31		FIRE DEPARTMENT 1% REVENUI										
	10-3450.4120	VFD 1% REBATE	227,860	218,688	283,493	283,493	64,805	283,000	283,000	283,000	283,000	
	10-3500.4505	INTEREST INCOME T 1% REVENUES	775 228,635	680 219,368	662 284,155	578 284,071	(102) 64,703	578 283,578	578 283,578	578 283,578	578 F 283,578	FY26 interest income based on 3% annual rate of LGIP investment balance.
35	OTAL FIRE DEP	% Increase/(Decrease) from Prior Year	9%	-4%	30%			283,578	203,576	203,376	203,378	
36			370									
37		FIRE DEPARTMENT 1% EXPENDI	TURES									
38	10-4520.5013	BANK SERVICE CHARGES	48	70	70	50	(20)	50	50	50	50	
	10-4520.5014	MEMBERSHIP AND DUES	-	-	6,867	7,000	7,000	7,000	7,000	7,000	7,000	
	10-4520.5021	TELEPHONE/CABLE	4,228	6,100	4,300	4,700	(1,400)	4,700	4,700	4,700	4,700	
-	10-4520.5025 10-4520.5041	NON-CAPITAL TOOLS & EQUIPMENT UNIFORMS	-	-	-	<u>-</u>	<u>-</u>	-	-	-	-	
43		INSURANCE	218,050	211,200	264,160	269,443	58,243	269,443	269,443	269,443	269,443	
	10-4520.5079	MISCELLANEOUS	1,891	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000	
	TOTAL FIRE DEP	T 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	TIDE DEDT 40	- NET INCOME	4.440	(0)	6 == 0	272	000		202	202	207	
48	TIKE DEPI 17	% NET INCOME	4,418	(2)	6,758	878	880	385	385	385	385	
	ENDING FUN	ID BALANCE	35,740	35,738	42,498	43,375		43,760	44,144	44,529	44,914	
75												
76		VICTIMS FUND REVENUES										
	64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	15,063	13,856	15,419	14,000	144	14,000	14,000	14,000	14,000	-
	54-3500.4505	INTEREST ELIND REVENUES	15.062	12.056	45 440	-	444	14 000	14 000	14 000	14.000	
<u> /9 </u>	IOTAL VICTIVIS	FUND REVENUES	15,063	13,856	15,419	14,000	144	14,000	14,000	14,000	14,000	

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1 0	10-01 1 -4		U									
			ACTUAL	DUDGET	FORECACE		INCREASE/	FORECACT	FORECACT	FORECACE	FORFCACE	
			ACTUAL FY24	BUDGET FY25	FORECAST FY25	BUDGET FY26	(DECREASE) FROM FY25		FORECAST FY28	FORECAST FY29	FORECAST FY30	NOTES
2 0 1		Barrier Control	1124	1123	1123		BUDGET	1127	1120	1123	1130	
2 GL Nu	ımber	Description										
80		% Increase/(Decrease) from Prior Year	1%	-8%	11%	1%						
80 82		VICTIMS FUND EXPENDITURES					-					
83 64-442	20.5010	PRINT AND OFFICE SUPPLIES	-	500	500	500	-	500	500	500	500	
84 64-442	20.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	
85 64-442		MEMBERSHIP AND DUES	-	100	100	100	-	100	100	100	100	
86 64-442	20.5021	TELEPHONE/CABLE	-	2,600	-	1,500	(1,100)	1,500	1,500	1,500	1,500	
87 64-442		UNIFORMS	-	-	-	-	-	-	-	-	-	
88 64-442	20.5064	EMPLOYEE TRAINING	612	1,500	700	1,500	-	1,500	1,500	1,500	1,500	
89 64-442 90 TOTAL		MISCELLANEOUS	10,275	2,000	9,611	3,000	1,000	3,000	3,000	3,000	3,000	
90 TOTAL	L VICTIIVIS	FUND EXPENDITURES	10,886	6,700	10,911	6,600	(100)	6,600	6,600	6,600	6,600	
91 93 VICTIN		% Increase/(Decrease) from Prior Year	31%	-38%	63%	-1%						
93 VICTIN	MS FUND N	NET INCOME BEFORE TRANSFERS	4,177	7,156	4,508	7,400	244	7,400	7,400	7,400	7,400	
95 60-390	00.4901	OPERATING TRANSFERS IN	_	-	-	-	-	-	-	_	-	
96 64-390	00.5901	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
37		INC AFTER TRANSFERS	/F74\		4 500	4.400	244	4.400	4 400	4 400	4 400	
			(574)	4,156	1,508	4,400	244	4,400	4,400	4,400	4,400	
99 END	INIC FLIN	ID BALANCE										
100 ENDI	ING FUN	ID BALANCE	34,610	38,766	36,118	40,518		44,918	49,318	53,718	58,118	
101												
101 122 123		RECREATION BUILDING FUND RE	FVFNIIFS									
124 68-350	00.4501	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 68-350	00.4505	INTEREST	6,142	2,994	5,238	3,499	505	500	500	500		FY26 interest income based on 3% annual rate of LGIP investment balance. LGIP balance reduced in FY27.
126 TOTAL	L RECREAT	ION FUND REVENUES	23,088	21,744	23,988	20,499	(1,245)	17,500	17,500	17,500	17,500	The mice of mice asset on 5% annual rate of 2011 intestinent salance real salance readed in 11271
127		% Increase/(Decrease) from Prior Year	3%	-6%	10%			-15%				
127 128 129		<u> </u>										
129		RECREATION BUILDING FUND EX	KPENDITUF	RES								
130 68-482		BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	
131 68-482		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 68-482		PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	
133 68-482	20.5085	CAPITAL OUTLAY	-	127,000	36,000	60,000	(67,000)	-	-	-		32% (\$60K) cost to reconstruct 2 Tennis Courts total of \$190K.
		SPECIAL ACTIVITIES	10,951	15,000	15,000	15,000	-	15,000	15,000	15,000		Expenses related to IOP Beach Run
135 TOTAL	L RECREAT	ION 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%				
138 68-300	<u> </u>	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	00.4301	OF EIGHT HANDIERS IN	3,000	3,000	3,000	3,000		3,000	3,000	3,000	3,000	Transfer in from state Atax faila to sponsor for beach fail
	BUII DIN	G FUND NET INCOME	13,537	(119,256)	(26,012)	(53,101)	66,155	3,900	3,900	3,900	3,900	
141	DOILDIN	TO THE THEORIE	13,337	(113,230)	(20,012)	(33,101)	00,133	3,900	3,300	3,900	3,900	
	ING ELIN	ID BALANCE	126,779	7,523	100,767	47,666		51,566	55,466	59,366	63,266	
142 1110	III I I I I I	DALANCE	120,773	7,323	100,707	47,000		31,300	33,400	33,300	03,200	

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1	DRAFT 4	В	N I	O [TY OF ISLE (OF PALMS N	ΛARINA EN	TERPRISE FU	W JND BUDGE	XI T	Y	AA CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET
			ACTUAL	BUDGET	FORECAST	BUDGET	INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST	
2 6	L Number	Description	FY24	FY25	FY25	FY26	(DECREASE) FROM FY25	FY27	FY28	FY29	FY30	NOTES
3												
5		MARINA REVENUES										
		GRANT INCOME	683,357	-	-	1,500,000	1,500,000	-	-	-	-	\$1.5M State budget allocation for Marina dredging
		MISCELLANEOUS INCOME 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.
-		MARINA STORE LEASE INCOME	60,685	100,640	60,685	62,809	(37,831)	64,065	65,346	66,653		FY26 budget based on current base rent. Forecast assumes a 2% annual increase.
		MARINA OPERATIONS LEASE INCOME	143,617	239,243	143,617	148,644	(90,599)	151,616	154,649	157,742		FY26 budget based on current base rent. Forecast assumes a 2% annual increase.
		MARINA RESTAURANT LEASE INCOME MARINA STORE VARIABLE LEASE INCOME	93,410 6,899	145,000	95,410 15,985	98,749 15,186	(46,251) 15,186	100,724 15,945	102,739 16,742	104,794 17,579	· ·	FY26 budget based on current base rent. Forecast assumes a 2% annual increase. FY26 budget based on 95% of last 12 months estimated additional rent. Forecast assumes a 5% annual increase.
		MARINA OPERATIONS VARIABLE LEASE IN	21,426	-	83,443	79,271	79,271	15,750	16,538	17,364		FY26 budget based on 95% of last 12 months estimated additional rent. Forecast assumes a 5% annual increase.
		MARINA PUBLIC DOCK INCOME 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.
		MARINA STORE LEASE INTEREST	43,016	-	41,785	40,456	40,456	39,050	37,582	36,049		Per GASB 87 - To record how leases are accounted for by governmental entities.
		MARINA OPERATIONS LEASE INTEREST	102,013	-	100,285	97,095	97,095	93,721	90,197	86,517		Per GASB 87 - To record how leases are accounted for by governmental entities.
19		MARINA RESTAURANT LEASE INTEREST TOTAL REVENUES	69,362 1,447,703	570,162	66,857 983,770	64,730 2,434,724	64,730 1,864,562	62,481 585,738	60,131 587,096	57,678 588,375	55,438 590,574	Per GASB 87 - To record how leases are accounted for by governmental entities.
20		% Increase/(Decrease) from Prior Year	105%	-61%	73%	327%		-76%	0%	0%	0%	
21		MARINA CENERAL & ARMINISTRA	A T 1) / F									
22		MARINA GENERAL & ADMINISTRA	ATIVE									
23 9	0-6120.5011	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 9	0-6120.5022	WATER AND SEWER	433	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000	Irrigation around sign
26 9	0-6120.5026	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		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 9		MISCELLANEOUS SUBTOTAL	6,120 114,626	7,200 210,054	7,200 156,389	7,200 1,679,352	1,469,298	7,200 173,542	7,200 167,602	7,200 161,532	7,200 155,333	Provision for resident eco-tour outings
31		% Increase/(Decrease) from Prior Year	-28%	83%	-26%	699%	1,403,236	-90%	-3%	-4%		
32												
33		MARINA STORE WATER AND SEWER	360	360	360	360		360	360	360	260	Annual Fireline inspection
		DEPRECIATION	7,180	7,610	7,610	7,610	-	7,610	7,610	7,610	7,610	Annual Fireinie inspection
	0-6220.5062		518	600	600	600	-	600	600	600		Underground storage tank insurance on (2) fuel tanks. Tenant pays for property, liability and flood coverage.
38 9 40		PROFESSIONAL SERVICES SUBTOTAL	80 8,137	9, 070	9,070	9, 070	-	9,070	9,070	9,070	9,070	DHEC underground storage tank fees
41		% Increase/(Decrease) from Prior Year	7%	11%	5,610	5,676		5,610	5,610	5,510	5,010	
42												
43		MARINA OPERATIONS MAINT & SERVICE CONTRACTS	_	_	_	_	_	450,000	_	_	_	\$450,000 for bulkhead recoating in FY27
		DEPRECIATION	310,805	315,000	315,000	315,000	-	315,000	315,000	315,000		Includes depreciation on docks
46 9	0-6420.5061	ADVERTISING	-	5,000	2,500	5,000	-	5,000	5,000	5,000	5,000	Includes property and liability for the races 2 hollshead (63Eb), dealer (6320b*000), 6364b) and an element of the control of
47 9	0-6420.5062	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 52		% Increase/(Decrease) from Prior Year	3%	3%	0%	14%		73%	-41%	1%		
53		MARINA RESTAURANT										
	0-6520.5020	ELECTRIC AND GAS	-	-	-	-	-	-	-	-	-	
		WATER AND SEWER MAINT & SERVICE CONTRACTS	- 04F	-	-	-	-	-	-	-	-	
-		DEPRECIATION	845 4,874	5,250	5,250	5,250	-	5,250	5,250	5,250	5,250	
			·									Portion of dock insurance attributable to restaurant dock (\$160k*14%=\$22.4k). Assume 2% annual increase during forecast period. Tenant pays for property,
	0-6520.5062 0-6520.5065	INSURANCE PROFESSIONAL SERVICES	7,902 200	7,600 200	7,600 200	22,400 200	14,800	22,848 200	23,305 200	23,771 200		liability and flood coverage. 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		MARINA PUBLIC DOCK										
		M ELECTRIC AND GAS	686	675	675	700	25	-	-	-	-	Electricity for public dock
67	0-6820.5026	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.
		M DEPRECIATION M INSURANCE	2,938 3,387	15,000 13,000	15,000 8,800	3,000 9,600	(12,000)	-	-	-		Depreciation on dock Portion of dock insurance attributable to the existing public dock (\$160K*6%=\$9.6k). Assume 2% annual increase during forecast period.
		M MISCELLANEOUS	476	-	-	-	-			-	-	270 difficult mercuse during formation (4200k 670 4570k). Assume 270 difficult mercuse during forecast period.

A B N O R T U V W X Y 1 DRAFT 4 CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET ACTUAL BUDGET FORECAST FY25 FY25 FY25 FY25 FY26 FY26 FY27 FY28 FY29 FY30 CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET FORECAST FORECAST FY29 FY30	MARINA ENTERPRISE FUND BUDGET
ACTUAL BUDGET FORECAST BUDGET FY25 FY25 FY25 FY26 FY26 FY26 FY26 FROM FY25 FY27 FY28 FY29 FY30 ACTUAL BUDGET FORECAST FORECAST FORECAST FORECAST FORECAST FY29 FY30	MARINA ENTERPRISE FUND BUDGET
ACTUAL BUDGET FORECAST BUDGET FY24 FY25 FY25 FY26 FY26 FY26 FROM FY25 FROM FY25 FROM FY25 FORECAST FORECAST FORECAST FY28 FY29 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	
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 transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fund for 75% of total annual transfers to Marina from State Atax Fu	rtion of parking lot. FY27, \$450k for recoating the bulkhead if necessary.
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	
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	
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 96 LESS RESTRICTED GRANT - MARINA DREDGING - - - -	
96 LESS RESTRICTED GRANT - MARINA DREDGING LESS CAPITAL ADDS NOT IN EXPENSE	
(Greenspace & Resurface City's Portion	
97 of parking lot) FY26 includes Marina (466,000) (300,000) (450,000)	
LESS BOND PRINCIPAL PAYMENT NOT	
98 INCLUDED IN EXPENSE (264,000) (253,000) (269,000) (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	В	С	D	E	F	G	Н	l	L	N	0
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Ser	rvice Plan -	Sp	read by	Funding S	Source						
	DRAFT 4											
4						P	roposed Fui	nding Sourc	е			
5		FY26			0 11 1			01.1.4	Beach Maint/	Aisle of		Total
6		Department		General	Capital	Muni Acc	Hospitality	State Acc	Restoration/	Palms Fund/Rec	Marina	Budget All
7		Requests		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Preservation	Build Fund	Fund 90	Funds
8		•										
9	General Government											
10												
	Capital Purchases											
		100,000			100,000							100,000
	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											
	Grand Total General Government	275,000		-	275,000	_	-	-	_	-	_	275,000
25												
26												

	I A I	в С	D	E	F	G	Н		i	N	
1	City of Isle of Palms	<u> </u>			'		.,	'	_	- 11	
	FY26 Capital and Special Projects > \$5000 AND Debt Ser	rvice Plan - S	nroad by	Funding	Source						
	DRAFT 4	IVICE FIAII - O	pread by	i ununing c	Jource						
4	DICAL 1 4				P	roposed Fun	dina Sourc	ρ			
5		FY26						Beach Maint/	Aisle of		Total
6		Department	General	Capital	Muni Acc	Hospitality	State Acc	Restoration/	Palms	Marina	Budget All
7		Requests	Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Preservation	Fund/Rec Build Fund	Fund 90	Funds
8		requests							Bulla I ulla		
27	Police Department										
28											
29	Capital Purchases										
30	- \ /	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
	2022 Yamaha ATV Beach services (Increased \$18K to \$22K) Deferred from FY25										
	to FY26	22,000					22,000				22,000
	Computer servers per VC3 recommendation	18,000					18,000				18,000
	Speed radar & trailer (Moved from FY25 to FY26 & \$13K to \$20K)	20,000					20,000				20,000
	PSB Gate Replacement/Repair (1/2 Police)	6,000					6,000				6,000
	New Computers (replace windows 10 PCs 16 units @ \$2,500)	40,000			40,000						40,000
37		204.000		04.000	-	07.000	22.222				-
38		301,000	-	64,000	104,000	67,000	66,000	-	-	-	301,000
39	Facilities Maintenance										
40	Facilities Maintenance										
	Building maintenance contingency to proactively address issues as needed including HVAC	00.500		00.500							00.500
11	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
41	11101 to 270 1111 121	92,500	-	92,500	-		_		_	_	92,500
43		32,300	_	92,300	_	_	-	<u> </u>	-	-	32,500
44											
45	Grand Total Police Department	393,500	-	156,500	104,000	67,000	66,000	_	_	_	393,500
46		220,000		100,000	,	21,000					220,000
47											
48											

	A	В	С	D	Е	F	G	Н		L	N	0
1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Sei	rvice Plan -	- Sp	read by	Funding S	Source						
	DRAFT 4			<u> </u>								
4						P	roposed Fur	nding Source	9			
5		FY26		Conorol	Conital	Muni Aco		Ctoto Aco	Beach Maint/	Aisle of	Marina	Total
6		Department		General Fund 10	Capital Projects 20	Muni Acc Tax 30	Hospitality	State Acc Tax 50	Restoration/	Palms Fund/Rec	Fund 90	Budget All
7		Requests		rulia lu	Projects 20	Tax 30	Tax 35	1 ax 50	Preservation	Build Fund	runa 90	Funds
8												
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
	All terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1 **Leave as-is(every	26,000					26,000					26,000
	One Thermal imaging camera	40,000			20,000			20,000				40,000
	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	-	-	ı	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	-	-	-	-	-	1	158,160
65					-							
66	Grand Total Fire Department	560,160		-	178,160	130,000	126,000	126,000	-	-	•	560,160
67												
68												

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1	City of Isle of Palms										
	FY26 Capital and Special Projects > \$5000 AND Debt Ser	rvice Plan - S	pread by	Funding S	ource						
	DRAFT 4	1710011411	producty		Journal						
4					Р	roposed Fun	ding Sourc	e			
5		FY26				_		Beach Maint/	Aisle of		Total
6		Department	General	Capital	Muni Acc	Hospitality	State Acc	Restoration/	Palms	Marina	Budget All
7		Requests	Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Preservation	Fund/Rec Build Fund	Fund 90	Funds
8											
60	Public Works Department										
70											
	Capital Purchases/Projects										
	Replace a Truck with hopper with a Flatbed Dump Truck (\$37K to \$68K)	68,000				68,000					68,000
	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
	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
76		100.000	100.000								400,000
	96 Gallon Carts (transition 4,500 carts over 3 years for new side loader)	100,000 659,000	100,000	126,667	151,000	174,667	106,666				100,000
78 79		659,000	100,000	120,007	151,000	174,007	100,000	-	-	-	659,000
	Facilities Maintenance										
	Building maintenance contingency - Calculated as 1% of Public Wks Building insured value including	47.040		17.040							47.040
	HVAC systems. Incr to 2% in FY27	17,040		17,040							17,040
82		17,040	-	17,040	-	-	-	-	-	-	17,040
83											
	<u>Drainage</u>	400.000		100 000							400.000
85	General drainage contingency for small projects	100,000		100,000							100,000
	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	1,850,000									
86	\$2.1M. \$250K will be expensed in FY25.			1,850,000							1,850,000
	Repeat drainage work based on 3-year maintenance rotation	198,668		1,000,000	198,668						198,668
		,			,			<u> </u>			,
	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	2,000,000									
	grant., the cost increased \$1.5M to \$2.6M. \$600K will be expensed in FY25.	2,000,000					-00.000				0.000.000
88	,			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		4, 140,000	-	3,430,000	190,000	-	520,000	-	-	-	4, 140,000
93											
	Grand Total Public Works Department	4,824,708	100,000	3,573,707	349,668	174,667	626,666	_	-	-	4,824,708
<u> </u>		-,,,,,,,	,	-,,	,	,	,555		<u> </u>	1	-,,

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1	City of Isle of Palms											
-	FY26 Capital and Special Projects > \$5000 AND Debt Sei	rvice Plan -	Sr	read by	Funding S	Source						
	DRAFT 4	11100 1 1011		Jiouu by		Jourso						
4						P	roposed Fun	ding Source	e			
5		FY26		Comoral	Conital	Muni Acc	_	Ctata Asa	Beach Maint/	Aisle of	Marina	Total
6		Department		General Fund 10	Capital Projects 20	Muni Acc Tax 30	Hospitality	State Acc Tax 50	Restoration/	Palms Fund/Rec	Marina Fund 90	Budget All
7		Requests		i uliu iv	1 Tojects 20	Tax 50	Tax 35	1 ax 30	Preservation	Build Fund	i dila 30	Funds
8												
96	Building Department											
98	Capital Outlay											
99												
100		_		_	_	_	_	_	_	_	-	_
	Facilities Maintenance											
	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	125,000			125,000							125,000
400	maintenance scheduled for FY26 until City Hall construction is completed)	120,000			120,000							120,000
102	· · · · · · · · · · · · · · · · · · ·											
104	Grand Total Building Department	125,000		-	125,000	-	-	-	-	-	-	125,000
106												
-	Recreation Department											
	Capital Outlay											
	Playground Equipment. (4 Scoreboards -only with failure FY26+)											
110	riayground Equipments (1 eocrosodrae emy marrandre 1 1201)	20,000						20,000				20,000
	Soccer Goals (Increase from \$6K to \$8K)	8,000				8,000						8,000
	Tennis Fencing (~ every 10 years) (Moved from FY25 to FY26 & \$17K to \$30K)	30,000					30,000					30,000
	Fencing on Soccer Field	8,000			8,000							8,000
H	Reconstruct 2 Tennis Courts (Possible Grant ranging from \$15K to \$25K USA	190,000				65,000		65,000		60,000		190,000
	Flooring Office and Lobby	20,000			20,000							20,000
	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											
	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	96,019			96,019							96,019
	insured value. Since Rec Dept has full time maintenance staff, only 1/2 is budgeted. Increased to 2% in FY27	23,270			33,313							
119												
120	Subtotal Facilities Maintenance	96,019		-	96,019	-	-	-	-	-	-	96,019
	Grand Total Recreation Department	384,019		-	124,019	73,000	42,000	85,000	-	60,000	-	384,019

	A	В	С	D	Е	F	G	Н	I	L	N	0
1	City of Isle of Palms											
	FY26 Capital and Special Projects > \$5000 AND Debt Se	rvice Plan -	Sr	read by	Funding 9	Source						
	DRAFT 4											
4						P	roposed Fur	nding Sourc	e			
5		FY26		General	Conital	Muni Acc		State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund 10	Capital Projects 20		Hospitality	Tax 50	Restoration/	Palms Fund/Rec	Fund 90	Budget All
7		Requests		i dila io	1 Tojects 20	Tax 50	Tax 35	Tax 50	Preservation	Build Fund	i dila 30	Funds
8												
123 124												
125												
	Pasabas and Front Pasab Pusiness District including P	ublic Bosti	· · ·	me Darl	ring Mata	se and De	rking Lo	t o				
126 127	Beaches and Front Beach Business District, including P	ublic Resti	00	iiis, Pair	Ting Meter	5 allu Pa	irking Lo	เร				
	Capital Purchases											
	New benches in the Front Beach area	25,000						25,000				25,000
	Repair sidewalks on Ocean Blvd between 10th and 14th	70,000						70,000				70,000
131								-				-
132 133		95,000		-	-	-	-	95,000	-	-	-	95,000
	Facilities Maintenance											
104	racinties maintenance											
	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	45,000						45,000				45,000
135	facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26											
136												
	Assign Fund Balance for Future Expenditures											
	Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that	75,000				25,000	25,000	25,000				75,000
130	section of Ocean Blvd.	75,000				25,000	23,000	25,000				75,000
139		045.000				0.000	05.000	405.000				045.000
	Grand Total Front Beach	215,000		-	-	25,000	25,000	165,000	-	-	-	215,000
142												
143												

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1	City of Isle of Palms				_	1		11		_	IV.	Ü
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	FY26 Capital and Special Projects > \$5000 AND Debt Se	rvice Pian -	. 2k	oread by	runding S	ource						
3	DRAFT 4						ronood F		_			
4						<i>P</i>	roposea Fui	nding Source		Aisle of		T-4-1
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/ Restoration/	Palms	Marina	Total
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Preservation	Fund/Rec	Fund 90	Budget All Funds
8		Requests	 				Tax 33			Build Fund		i uiius
-	Prooch Inlet Post Damp											
	Breach Inlet Boat Ramp											-
	Rehabilitate concrete ramp (last done in FY00) Grand Total Breach Inlet Boat Ramp	_			_	_	_	_		_	_	-
140	Grand Total Breach linet Boat Kamp	-		<u> </u>	-	-	-	-	<u> </u>	-	-	-
148	Beach Maintenance, Monitoring and Access											
149												
150	<u>Capital Purchases</u>											
	Repl/repair/add dune walkovers (approx. 57 accesses)	250,000							250,000			250,000
	Mobi Mat/Access Rec material for beach accesses as needed	35,000							35,000			35,000
153	Daniel Maintenance	285,000	-	-	-	-	-	-	285,000	-	_	285,000
154	Beach Maintenance											
155	Nourishment Permitting including up to \$100K for additional borings for borrow area	200,000							200 000			200,000
	USACE Coordination	300,000							300,000			300,000
156		20,000							20,000			20,000
	Groin Permitting	150,000							150,000			150,000
158	Ongoing monitoring of shoreline	100,000							100,000			100,000
160		570,000			_	_	_	_	570,000	_	_	570,000
101		,							,			,
100	Grand Total Beach Maintenance	855,000		-	-	-	-	-	855,000	-	-	855,000
404	Isle of Palms Marina											
	Capital Purchases	450.000										1=0.000
	Public Greenspace (Moved from FY 25 to FY26)	150,000				50,000		50,000			50,000	150,000
169	Resurface City's portion of Parking Lot	150,000				75,000					75,000	150,000
170						-		-				_
171												_
172		300,000		-	-	125,000	-	50,000	-	-	125,000	300,000
174	Facilities Maintenance											
1,4	Marina maintenance contingency for common areas not covered by leases.											
175	Calculated as .6% of insured boat ramp, bulkhead and dock value.	75,000									75,000	75,000
	Marina dredging - Funded by State Budget Allocation FY25 includes permit											
	coordination, bidding and construction admin. (Moved from FY25 to FY26)											
176	· ·	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
100												

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1	City of Isle of Palms											
	FY26 Capital and Special Projects > \$5000 AND Debt Ser	vico Plan	Qr.	road by	Funding S	Courco						
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1	DRAFT 4					D	roposed Fur	nding Sourc				
 		E\/00				<i>F</i> 1	oposeu i ui	laring Source		Aisle of		Total
5		FY26		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/ Restoration/	Palms	Marina	
6		Department		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Preservation	Fund/Rec	Fund 90	Budget All Funds
8		Requests	 				Tax 35			Build Fund		Fullus
-	Dandad Daht Camina Dringing 9 Interest											
	Bonded Debt Service- Principal & Interest											
183												
	2006 Fire Station #2 GO Bond - principal (20 Yrs, refi 1.88%)	275,000		110,000			165,000					275,000
	2006 Fire Station #2 GO Bond - interest (20 Yrs, refi 1.88%)	5,170		2,068			3,102					5,170
	2008 Public Safety Building GO Bond - principal (20 Yrs, 4.14%)	425,000		425,000								425,000
	2008 Public Safety Building GO Bond - interest (20 Yrs 4.14%)	54,855		54,855				05.400				54,855
	2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)	85,483						85,483				85,483
	2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	6,431		000 000				6,431				6,431
	2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%)	222,000		222,000								222,000
	2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 1.71%)	41,057		41,057				204 750			67.050	41,057
	2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%)	269,000						201,750			67,250	269,000
	2020 Marina Dock Replacement Bond - interest (15 Yrs @ 2.16%)	64,152				05 404		48,114			16,038	64,152
	2021 Fire Engine & SCBA Muni Lease - principal (10Yrs @ 1.6%)	85,421				85,421						85,421
	2021 Fire Engine & SCBA Muni Lease - interest (10Yrs @ 1.6%)	8,536		15,828		8,536	41,025					8,536
	Subscription Based Software GASB 96 SBITA - principal	107,656 50,072		19,840		55,676 16,538	8,821					112,528 45,199
197	Subscription Based Software GASB 96 SBITA - interest	50,072		19,040		10,536	0,021					45,199
	Debt Totals by Year	1,699,833		890,648	-	166,170	217,948	341,779	-	_	83,288	1,699,833
200	Debt Totals by Teal	1,000,000		52%	0%	•	•	•		0%	5%	
				JZ /0	0 70	10 /0	13 /0	20 /0	U 70	0 70	3 /0	•
202												
203	SUMMARY BY CATEGORY											
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
	Total Facility Maintenance	2,233,720		-	613,720	-	-	45,000	-	-	1,575,000	2,233,720
	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	1 Groentage of Total by Fund											
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	SHOOK .	-		-	-	-	-	-,	-	-	-	-
216	check to 10-year plan	11,207,221										
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1	City of Isle of Palms											
	FY26 Capital and Special Projects > \$5000 AND Debt Se	rvice Plan .	S	pread by	Funding S	Source						
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4						F	Proposed Fun	nding Source	e			
5		FY26	1 1						Beach Maint/	Aisle of		Total
6		Department		General	Capital	Muni Acc	Hospitality	State Acc	Restoration/	Palms Fund/Rec	Marina	Budget All
7		Requests		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Preservation	Build Fund	Fund 90	Funds
8												
9	General Government											
10												
	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											
	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												
	Grand Total General Government	275,000		-	275,000	-	-	-	-	-	-	275,000
25 26												
26												

	A	В	С	D	E	F	G	Н	ı	L	N	0
1	City of Isle of Palms											_
2	FY26 Capital and Special Projects > \$5000 AND Debt Sei	rvice Plan .	- 5	nread hy	Funding S	Source						
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4						F	Proposed Fur	ndina Sourc	 е			
5		FY26	1						Beach Maint/	Aisle of		Total
6		Department		General	Capital	Muni Acc	Hospitality	State Acc	Restoration/	Palms	Marina	Budget All
7		Requests		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Preservation	Fund/Rec Build Fund	Fund 90	Funds
8										Build I uild		
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
	2022 Yamaha ATV Beach services (Increased \$18K to \$22K) Deferred from FY25											
	to FY26	22,000						22,000				22,000
	Computer servers per VC3 recommendation	18,000						18,000				18,000
	Speed radar & trailer (Moved from FY25 to FY26 & \$13K to \$20K)	20,000						20,000				20,000
	PSB Gate Replacement/Repair (1/2 Police)	6,000						6,000				6,000
	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											
	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.	92,500			92,500							92,500
41	Incr to 2% in FY27											
42		92,500		-	92,500	-	-	ı	-	-	-	92,500
43												
44												
45	Grand Total Police Department	393,500		-	156,500	104,000	67,000	66,000	-	-	-	393,500
46												
47												
48												

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1	City of Isle of Palms											
	FY26 Capital and Special Projects > \$5000 AND Debt Ser	rvice Plan -	· Sı	pread by	Funding S	Source						
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4						P	roposed Fun	ding Source	e	1		
5		FY26	1 1				_		Beach Maint/	Aisle of		Total
6		Department		General	Capital	Muni Acc	Hospitality	State Acc	Restoration/	Palms	Marina	Budget All
7		Requests		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Preservation	Fund/Rec Build Fund	Fund 90	Funds
8		•										
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
	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											
	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	158,160			158,160							158,160
	to 2% in FY27											
63		450 400			450 400							150 100
64		158,160		-	158,160	-	-	-	-	-		158,160
65	Ones di Tatal Elea Dan autorant	ECO 400			470 400	420.000	126 000	426.000				F60 460
	Grand Total Fire Department	560,160		-	178,160	130,000	126,000	126,000	-	-	-	560,160
67												
68												

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1	City of Isle of Palms				_				•		14	Ü		
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	FY26 Capital and Special Projects > \$5000 AND Debt Se	rvice Pian -	- S p	read by	Funding S	ource								
3	DRAFT 4							-:	_					
4						P	roposed Fun	aing Sourc	е	Aiolo of				
5		FY26		General	Capital	Muni Acc		State Acc	Beach Maint/	Aisle of Palms	Marina	Total		
6		Department		Fund 10	Projects 20	Tax 30	Hospitality	Tax 50	Restoration/ Preservation	Fund/Rec	Fund 90	Budget All		
/		Requests			,		Tax 35		Preservation	Build Fund		Funds		
8														
69	Public Works Department													
70														
	Capital Purchases/Projects													
	Replace a Truck with hopper with a Flatbed Dump Truck (\$37K to \$68K)	68,000					68,000					68,000		
	Rear Loader Garbage Truck	320,000			106,667		106,667	106,666				320,000		
	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		
	Provision to move electric lines underground. Dominion Energy matches the City's	404 000				404.000						404.000		
70	50% contribution 14th Ave in FY26 and 41st Ave in FY26	131,000				131,000						131,000		
76		100 000		100.000								100,000		
78	96 Gallon Carts (transition 4,500 carts over 3 years for new side loader)	100,000 659,000		100,000 100,000	126,667	151,000	174,667	106,666				100,000 659,000		
79		059,000		100,000	120,007	131,000	174,007	100,000	_	-	-	039,000		
80	Facilities Maintenance													
00	Building maintenance contingency - Calculated as 1% of Public Wks Building insured value including													
81	HVAC systems. Incr to 2% in FY27	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		
	Drainage improvement on Palm Blvd between 38th and 41st													
	Funded by \$500K state budget allocation grant from FY24 and \$1.250M state	1,850,000												
	budget grant from FY25 (Deferred from FY24 to FY26 & cost increased \$1M to	, ,			4 050 000							4 050 000		
	\$2.1M. \$250K will be expensed in FY25.	400.000			1,850,000	400.660						1,850,000		
87	Repeat drainage work based on 3-year maintenance rotation	198,668				198,668						198,668		
	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	2,000,000												
88	grant., the cost increased \$1.5M to \$2.6M . \$600K will be expensed in FY25.				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		

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1 City of Isle of Palms										
2 FY26 Capital and Special Projects > \$5000 AND Debt Se	rvice Plan -	Spread b	v Funding S	Source						
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4				F	Proposed Fur	nding Sourc	e			
5	FY26	Genera	Capital	Muni Acc		State Acc	Beach Maint/	Aisle of	Marina	Total
6	Department	Fund 10	•	Tax 30	Hospitality	Tax 50	Restoration/	Palms Fund/Rec	Fund 90	Budget All
7	Requests	1 3	110,0000 =0	1001	Tax 35	1 0.22 0 0	Preservation	Build Fund		Funds
8 Decitation of Decimation and										
96 Building Department										
98 Capital Outlay										
99										
100	_	_	_	_	_	_	_	-	-	_
101 Facilities Maintenance										
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	125,000		125,000							125,000
maintenance scheduled for FY26 until City Hall construction is completed)										
100	405.000		405.000							405.000
104 Grand Total Building Department	125,000	-	125,000	-	-	-	-	-	-	125,000
106										
107 Recreation Department										
109 Capital Outlay										
Playground Equipment. (4 Scoreboards -only with failure FY26+)										
110	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										
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	96,019		96,019							96,019
insured value. Since Rec Dept has full time maintenance staff, only 1/2 is budgeted.	30,018		90,019							30,019
119 Increased to 2% in FY27										
120 Subtotal Facilities Maintenance	96,019	-	96,019	-	-	-	-	-	-	96,019
122 Grand Total Recreation Department	384,019	-	124,019	73,000	42,000	85,000	-	60,000	-	384,019

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1	City of Isle of Palms											
2	FY26 Capital and Special Projects > \$5000 AND Debt Se	rvica Plan	- 9	nroad hy	Funding 9	Source						
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4	DICAL 1 4					F	Proposed Fun	dina Sourc	e			
5		FY26							Beach Maint/	Aisle of		Total
6		Department		General	Capital	Muni Acc	Hospitality	State Acc	Restoration/	Palms	Marina	Budget All
7		Requests		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Preservation	Fund/Rec Build Fund	Fund 90	Funds
8		•										
123												
124												
125												
126	Beaches and Front Beach Business District, including F	Public Res	tro	oms, Parl	king Meter	s and Pa	arking Lo	ts				
127												
	Capital Purchases	05.00	_					05.000				05.000
	New benches in the Front Beach area	25,000						25,000				25,000
131	Repair sidewalks on Ocean Blvd between 10th and 14th	70,00	U					70,000				70,000
132		95,00	0		_	_	_	95,000	_	_		95,000
133		95,000	0	<u>-</u>		-	-	93,000	_		_	93,000
	Facilities Maintenance											
	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	0					45,000				45,000
135												
136	Assign Fund Balance for Future Expenditures											
13/	Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that											
138	section of Ocean Blvd.	75,000	0			25,000	25,000	25,000				75,000
139										_		
141	Grand Total Front Beach	215,00	0	_	-	25,000	25,000	165,000	-		-	215,000
142		_ : :,•••				-,-30	-,					
143												

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1	City of Isle of Palms											
	FY26 Capital and Special Projects > \$5000 AND Debt Se	rvice Plan	- 6	nroad by	Funding 9	Source						
	DRAFT 4	I VICE FIAII	- 3	pread by	i ununing c	Jource						
4	DRAFT 4					P	roposed Fun	dina Source	<u> </u>			
5		FY26	1 1				-		Beach Maint/	Aisle of		Total
6		Department		General	Capital	Muni Acc	Hospitality	State Acc	Restoration/	Palms	Marina	Budget All
7		Requests		Fund 10	Projects 20	Tax 30	Tax 35	Tax 50	Preservation	Fund/Rec Build Fund	Fund 90	Funds
8		11090000								Bulla I ulla		
144	Breach Inlet Boat Ramp											_
	Rehabilitate concrete ramp (last done in FY00)											
	Grand Total Breach Inlet Boat Ramp	-		-	-	-	-	-	-	-	-	-
117	·											
148	Beach Maintenance, Monitoring and Access											
149	Osmital Burahasas											
	<u>Capital Purchases</u> Repl/repair/add dune walkovers (approx. 57 accesses)	250,000							250,000			250,000
	Mobi Mat/Access Rec material for beach accesses as needed	35,000							35,000			35,000
153	Mobi May Access Nec material for beach accesses as needed	285,000			_	_	_	_	285,000	_	_	285,000
	Beach Maintenance	200,000							200,000			200,000
	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
	Groin Permitting	150,000							150,000			150,000
	Ongoing monitoring of shoreline	100,000							100,000			100,000
159									-			-
160		570,000		-	-	-	-	-	570,000	-	-	570,000
	Grand Total Beach Maintenance	855,000		-	-	-	-	-	855,000	-	-	855,000
100												
164	Isle of Palms Marina											
	Capital Purchases											
	Public Greenspace (Moved from FY 25 to FY26)	150,000				50,000		50,000			50,000	150,000
	Resurface City's portion of Parking Lot	150,000				75,000		-			75,000	150,000
169						-		-				-
170												-
171		000.000				405.000		F0 000			405.000	-
172		300,000		<u>-</u>	-	125,000	-	50,000	-	-	125,000	300,000
	Facilities Maintenance											
	Marina maintenance contingency for common areas not covered by leases.	75,000									75,000	75,000
	Calculated as .6% of insured boat ramp, bulkhead and dock value.	. 0,000									. 0,000	. 5,555
	Marina dredging - Funded by State Budget Allocation FY25 includes permit											
176	coordination, bidding and construction admin. (Moved from FY25 to FY26)	1,500,000									1,500,000	1,500,000
177		1,575,000	1		_	_	_	_		_	1,575,000	1,575,000
170					_	405.000		F0 000				
179	Grand Total Marina	1,875,000		-	-	125,000	-	50,000	-	-	1,700,000	1,875,000
101												

City of Isle of Palms Pry26 Capital and Special Projects > \$5000 AND Debt Service Plan Spread by Funding Source Proposed Funding Source Proposed Funding Source Proposed Funding Source Projects 20 Tax 30 Ta		A	В	С	D	Е	F	G	Н	I	L	N	0
PY26 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source Proposed Funding Funding Source Proposed Funding Funding Source Proposed Funding Source Proposed Funding Funding Fund Proposed Funding Fund Funding	1	City of Isle of Palms											-
A			rvice Plan	_	nread by	Funding S	COURCE						
Fr26			vice i iaii	- 0	pread by	i dildilig S	ouice						
FY26	4	DICAL 1 4					F	Proposed Fur	dina Sourc				
Bonded Debt Service - Principal & Interest Fund 10 Projects 20 Tax 35 Tax 50 Tax	-		EVac	1 1				Toposea i ui	laning Source		Aisle of		Total
Requests Profession Profe						-	Muni Acc	Hospitality	State Acc			Marina	
S	7		•		Fund 10	Projects 20	Tax 30		Tax 50			Fund 90	_
Bonded Debt Service - Principal & Interest	8		Requests	-				Tax 55			Build Fund		i uiiu3
183 2020 Fire Station #2 GO Bond - principal (20 Yrs, refl 1.88%)		Ponded Debt Service Principal 9 Interest											
194 2006 Fire Station #2 GO Bond - principal (20 Yrs, reft 1.88%) 5.170 2.088 3.102 5.170 1.000		•											
185 2006 Fire Station #2 GO Bond - interest (20 Yrs, 161 , 186%)			075 000		440.000			405,000					075 000
186 2008 Public Safety Building GO Bond - principal (20 Yrs. 4.14%)			· · · · · · · · · · · · · · · · · · ·										·
187 2008 Public Safety Building GO Bond - interest (20 Yrs 4.14%)								3,102					
188 2020 75 Ladder Truck Muni Lease - Interest (10Yrs @ 1.83%) 8.5.483 6.431					,								·
189 2020 75 Ladder Truck Munit Lease - interest (10Yrs @ 1.83%) 6.431			<u> </u>		54,855				05 400				•
190 2021 Drainage Ph 3 w Waterway Blwd path principal (15 Yrs @ 1.71%) 222,000 222,000 222,000 191 2021 Drainage Ph 3 w Waterway Blwd path Interest (15 Yrs @ 2.16%) 41,057 41,057 41,057 2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%) 269,000 201,750 67,250 269,000 201,750 67,250 269,000 201,750 67,250 269,000 201,750 67,250 269,000 201,750			<u>.</u>						,				·
191 2021 Drainage Ph 3 wf Waterway Blvd path interest (15 Yrs @ 1.71%)			· · · · · · · · · · · · · · · · · · ·		222.000				0,431				·
192 2020 Marina Dock Replacement Bond - principal (16 Yrs @ 2.16%) 269,000 201,750 67,250 269,000 201,750 201,			· · · · · · · · · · · · · · · · · · ·										
193 2020 Marina Dock Replacement Bond - interest (16 Yrs @ 2 16%) 64,152 85,421 85,			· · · · · · · · · · · · · · · · · · ·		41,007				201 750			67.250	·
1942 2021 Fire Engine & SCBA Muni Lease - principal (10Yrs @ 1.6%) 85,421 85,536 81			· · · · · · · · · · · · · · · · · · ·						,			· · · · · · · · · · · · · · · · · · ·	·
195 2021 Fire Engine & SCBA Muni Lease - interest (10Yrs @ 1.6%) 8,536 8,536 8,536 8,536 112,528 12,528 112,528 112,528 112,528 112,528 112,528 112,528 112,528 112,528 112,528 112,528 112,528 112,528 112,528 112,528 112,528 112,528 112,528 112,528 112,			·				95 <i>1</i> 21		40,114			10,036	·
196 Subscription Based Software GASB 96 SBITA - principal 107,656 15,828 55,676 41,025 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 205 Total Capital Items 2,283,720 - 613,720 45,000 - 1,575,000 2,233,720 207 Total Facility Maintenance 2,233,720 - 613,720 45,000 1,575,000 2,233,720 208 Total Beach Maintenance 570,000 570,000 570,000 209 Total Beach Maintenance 570,000 570,000 570,000 209 Total Bach Maintenance 570,000 570,000 570,000 209 Total Bach Maintenance 750,000 570,000 83,288 1,699,833 210 Total Bach Maintenance 750,000 570,000 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% 14,207,220 215 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 Check 11,207,221 990,648 4,432,387 972,838 652,615 1,460,445 855,000 60,000 1,783,288 11,207,220 216 Check 11,207,221 990,648 4,432,387 972,838 652,615 1,460,445 855,000 60,000 1,783,288 11,207,220 217 Check 11,207,221 990,648 4,432,387 972,838 652,615 1,460,445 855,000 60,000 1,783,288 11,207,220 218 Check 11,207,221 990,648 4,432,387 972,838 652,615 1,460,445 855,000 60,000 1,783,288 11,207,220 218 Check 11,207,221 990,648 4,432,387 972,838 652,615 1,460,445 855,000 60,000 1,783,288 11,207,220 218 Check 11,207,221 990,648 4,432,387 972,838 652,61													
197 Subscription Based Software GASB 96 SBITA - interest 50,072 19,840 16,538 8,821 45,199 198 198 198 199 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 205 Total Capital Items 2,480,000 100,000 388,667 583,000 409,667 528,666 285,000 60,000 125,000 2,480,000 205 Total Parlinage 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 570,000 570,000 570,000 570,000 100,000 380,648 - 166,170 217,948 341,779 83,288 1,699,833 211 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 11,207,220 214 214 214 214 215 214 214 215 214 214 215			·		15 828								·
198		·	· · · · · · · · · · · · · · · · · · ·		,								•
199 Debt Totals by Year 1,699,833 890,648 - 166,170 217,948 341,779 - 83,288 1,699,833 200		•	30,072		13,040		10,000	0,021					70,100
Summary By Category			1 699 833		890 648	_	166 170	217 948	341 779	_	_	83 288	1 699 833
203 SUMMARY BY CATEGORY		_	1,000,000				•	•	,			•	
203 SUMMARY BY CATEGORY	202					270	,	1070	2070	0,0	0,0	0,0	-
Total Capital Items													
Total Facility Maintenance 2,233,720 - 613,720 45,000 1,575,000 2,233,720		SUMMARY BY CATEGORY											
Total Drainage	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
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 11,207,220 213 Check 11,207,221 990,648 4,432,387 972,838 652,615 1,460,445 855,000 60,000 1,783,288 11,207,220 214 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 - - <t< td=""><td>206</td><td>Total Facility Maintenance</td><td>2,233,720</td><td></td><td>-</td><td>613,720</td><td>-</td><td>-</td><td>45,000</td><td>-</td><td>-</td><td>1,575,000</td><td>2,233,720</td></t<>	206	Total Facility Maintenance	2,233,720		-	613,720	-	-	45,000	-	-	1,575,000	2,233,720
Total Assignments of Fund Balance for Future Projects 75,000 25,000 25,000 25,000 - - 75,000 20,000 25,000 - - - 75,000 20,000 25,000 - - - 75,000 20,000 25,000 - - - - 75,000 20,000 20,000 20,000 20,000 - - - - - 75,000 20,000 20,000 20,000 20,000 - - - - - - - - -	207	Total Drainage	4,148,668		-	3,430,000	198,668	-	520,000	-	-	-	4,148,668
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 1,207,220			· · · · · · · · · · · · · · · · · · ·		-	-	-	-	-	570,000	-	-	570,000
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		·	· · · · · · · · · · · · · · · · · · ·		-	-			·	-	-	-	75,000
Percentage of Total by Fund 9% 40% 9% 6% 13% 8% 1% 16% 1 1 1 1 1 1 1 1 1						-			·		-	· ·	1,699,833
213	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
213	212	Percentage of Total by Fund			9%	40%	9%	6%	13%	8%	1%	16%	1
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 -	213												
215	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		-		-	-	-	-	-		_	-	_
			11,207,221										

City of Isle of Palms Debt Schedule

Marina Docks

Available debt limit (principal)

Decription	Year	Original Debt Amt	Original Rate	Current Rate	Original Term	Matures		FY2026		FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038		tal Payment FY26-FY38	s
	lissueu	Debt Ailit	Kale	Kate	leiiii	<u> </u>	P	1 1	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	Р	1	P&I
CURRENTLY OUTST	ANDING:						<u> </u>																•	
			3.99%	1.88%																				
Fire Station #2	FY07	3,650,000	non-taxable 4.14%	non-taxable 4.14%	e 20 years	FY26	275,000	5,170	280,170													275,000	5,170	280,170
Pub Safety Building	FY09	6,700,000	non-taxable		e 20 years	FY28	425,000	54,855	479,855	487,260	468,630											1,325,000	110,745	1,435,745
,		-,,	1.83%	1.83%	,		,	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,											,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
75' Fire Ladder Truck	FY20	848,267	non-taxable	non-taxable	e 10 years	FY29	85,483	6,431	91,915	91,915	91,915	91,915										351,435	16,224	367,658
	5) (0 (1.71%	1.71%		= 10=																		
Drainage Phase 3	FY21	3,500,000	non-taxable		e 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
Marina Books		1,000,000	1.6%	1.6%	io youro		200,000	01,102	000,102	000,012	000,102	000,002	000,100	000,001	000,021	000,777	000,001	000,012				2,010,000	001,100	0,001,100
Fire Engine	FY22	875,706	non-taxable		e 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 Softwar	re FY22-	4 050 070	inputed av	erage approx	()/	FY24 -	440.500	45.400	457.707	400.000	100 511	70.074	70.050	00.004	00.007	00.007	05.040	47.070	47.755	10.105	44.000	070 047	040.047	202.224
(SBITs) (Note A)	FY24	1,050,278		15%	` Varies	FY39	112,529	45,198	157,727	163,008	168,541	78,074	79,350	80,684	32,227	33,687	35,213	17,072	17,755	18,465	14,260	679,817	216,247	896,064
City Hall				4.75%	15 years						_	_	_	_	_	_	_	_	_	_	_	-	-	-
Fire Engine Ladder Truck	FY27	2,500,000	4.25%	4.25%	10 years	FY36				312,075	312,075	312,075	312,075	312,075	312,075	312,076	312,076	312,075	312,075			2,500,000	620,752	3,120,752
Fire Engine Pumper Truck	FY29	1,500,000	4.25%	4.25%	10 years	FY38					-	187,245	187,245	187,245	187,245	187,245	187,245	187,245	187,246	187,245	187,246	1,500,000	372,452	1,872,452
SUBTOTAL EXISTI	ING 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 DI	EBT:								1,030,120	1,704,400	1,717,000	1,500,001	1,205,222	1,271,401	1,120,120	1,123,703	1,101,200	1,112,000						
	NO NE	V DEBT PR	OPOSED F	OR FY26 B	UDGET																			
	NEW P	ROPOSED [EBT IN BI	UE FOR FU	UTURE YEA	RS				3,120,752		1,872,452												
SUBTOTAL BUDGE	ETED DEE	ST 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 &	INTEDE	ET OUTSTA	NDING AT	VEAD 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)			
TOTAL PRINCIPAL &	XINIERES	or Outsia	NDING AT	TEAR END	,				7,610,559	3,100,434	7,454,579	7,300,371	0,037,743	5,426,319	4,290,194	3,100,424	2,037,104	924,301	407,225	201,515	(0)			
Isle of Palms Debt Li	imit Calcl	ulation per A	Article 8, S	ection 7 of	the SC Cod	e:																		
Total Assessed Value	e (this an	alysis assuı	nes no gro	owth in ass	essed value	; growth in	assessed valu	ue would re	esult in a high	er available de	ebt limit) :													
	·								303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740	303,079,740			
8% of Assessed Valu		. 4							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 out Fire Sta		sued witho	ut a referer	ndum (princ	ipal only):																		
		แอก #∠ Safety Buildir	ıa						(900,000)	(450,000)	-	-	-	-	-	-	-		-	-	-			
		e Outfalls	3						(2,179,000)	(1,953,000)	(1,723,000)	(1,489,000)	(1,251,000)	(1,009,000)	(763,000)	(513,000)	(259,000)	-	-	-	-			

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 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).

(1,565,000)

21,430,379

(1,265,000)

21,972,379

(959,000)

22,524,379

(646,000)

23,087,379

(326,000)

24,246,379 24,246,379 24,246,379 24,246,379

23,661,379

(1,858,000)

20,899,379

(2,701,000)

18,466,379

(2,426,000)

19,417,379

(2,145,000)

20,378,379

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	Operating Millage Rate	0.0225
Debt Service Millage Rate	0.0032	Debt Service Millage Rate	0.0032
Total IOP Millage Rate	0.0223	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