Ways and Means Committee

6:00 p.m., Tuesday, September 21, 2021
1207 Palm Boulevard, Isle of Palms, South Carolina

Public Comment:

All citizens who wish to speak during the meeting must email their first and last name, address and topic to City Clerk, Nicole DeNeane at nicoled@iop.net no later than **3:00 p.m. on 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 have been duly notified of the meeting in accordance with the Freedom of Information Act.
2. **Approval of previous meeting's minutes**- August 17, 2021
3. **Citizens' Comments –** All comments will have a time limit of three (3) minutes.
4. **Financial Statements –** Treasurer Debbie Suggs
   Financial Reports, Project Worksheets & Financial Legal Analysis
5. **Capital Projects Reports**
   a. Marina Restaurant Renovation
   b. Marina Docks Rehabilitation
   c. Phase III Drainage
   d. Phase III Drainage Small Internal Projects
   e. Overhead to Underground Conversion
6. **Old Business**
   a. Discussion of alternatives for the allocation of 30% of the ATAX funds collected that must be used for advertisement and promotion of tourism currently managed by the Charleston Visitors Bureau – Presentation by Ray Burns, Chair of the ATAX Committee
   b. Update and discussion of American Rescue Plan funding allocation
7. **New Business**
   a. Approval of FY22 millage rate at 0.0233 (no property tax increase)
   b. Consideration and approval of an amount not to exceed $25,000 to engage an executive recruitment firm to assist in the Fire Chief hiring process
   c. Approval of an amount not to exceed $10,000 for the purchase of two (2) beach wheelchairs to be available to residents and visitors at no cost on a first-come, first-served basis
   d. Discussion of wage and compensation study implementation
   e. Discussion and consideration of marine unit agreement with Charleston County Sherriff's Office
   f. Approval of purchase of two patrol SUVs for the Police Department [FY22 Budget, Police Department, Capital Projects, and State ATAX - $123,000]
   g. Approval of transition from .40 caliber pistols to 9mm caliber pistols [FY22 Budget, Police Department, General Fund, Non-capital tools & Equipment - $6,000 after trade-in]
8. **Miscellaneous Business -** Next meeting: 6:00 p.m., Tuesday, October 19, 2021
9. **Executive Session** – If needed.
10. **Adjournment**

Ways & Means Committee Meeting
6:00pm, Tuesday, August 17, 2021
1207 Palm Boulevard, Isle of Palms, SC 29451
and broadcasted live on YouTube: https://www.youtube.com/user/cityofisleofpalms

MINUTES

1. **Call to Order**

Present: Council members Pounds, Streetman, Popson, Bell, Smith, Ward, Buckhannon, and Mayor Carroll

Absent: Council Member Moye

Staff Present: Administrator Fragoso, Treasurer Suggs, various City Department heads

2. **Approval of previous meeting's minutes**

Council Member Streetman made a motion to approve the minutes of the July 20, 2021 meeting, and Mayor Carroll seconded the motion. The motion passed unanimously.

3. **Citizen's Comments**

MOTION: Council Member Ward made a motion to allow for a presentation from Ryne Phillips of Davis & Floyd regarding the Drainage Master Plan. Mayor Carroll seconded the motion. The motion passed unanimously.

Ryne Phillips, a senior engineer from Davis & Floyd, gave an abbreviated presentation to the Ways & Means Committee that outlines their workplan to complete a Drainage Master Plan for the City. Mr. Philips anticipates the project taking approximately 1 year to complete and the proposed price of $248,000 is "firm."

Director Kerr added that Davis & Floyd will include the impact of the recently completed small internal drainage projects as part of their plan.

Administrator Fragoso said the City's plan is to continue to pursue small, high-impact drainage projects from the list of projects cultivated by Thomas & Hutton.

4. **Financial Statements** – Treasurer Suggs

Treasurer Suggs reported that the auditors were onsite last week. The goal is to present the final audited statements for FY21 at the October meeting. No further expenses are expected, but she is currently waiting for three payments to post in FY21. She noted that the bulkhead recoating was reclassified out of expenses and into assets and will be depreciated over time.

There was not much activity for July 2021 other than rental license renewals, parking, and normal expenditures. There is $25.7M in cash, $8M of which is restricted.

A review of hospitality taxes continues to show strong economic activity, with most posting higher than pre-COVID receipts.

The Phase III Drainage Project worksheet indicates no new spending on the small projects. It does show the change order for administrative services for Thomas & Hutton approved last month. The Marina Dock Rehabilitation Project worksheet indicates the project is on target for where it is. Legal expenses for FY21 were just under $281,000 and nearly $15,000 so far in FY22.

5. **Capital Projects Report**

A. **Marina Restaurant Renovation**

Administrator Fragoso gave an overview of the work that has been completed at the Marina restaurant. A slide detailing all of the work done there can be seen in the YouTube recording of this meeting linked on the City's website. Recent work on the building includes joist repair on the first floor and under the building, strapping the 2-story deck, new bar, and new cable rail system; plumbing rough-in throughout the building and electrical rough-in on the first floor. Plans for the new fire sprinkler system are due this week. The HVAC units have been ordered and ductwork installation is anticipated at the end of August. The new metal roofing of the dining area is complete. Anticipated construction completion is end of the year with opening likely in early 2022.

She reported that the City anticipates a bid from Blue Tide, the company performing the parking lot improvements, for the replacement of the damaged and missing dock bumpers and boat fenders on the restaurant portion of the T-dock. The work on the parking lot is expected between August 20 and September 20.

Administrator Fragoso said she recently met with the owner's representative who conducts weekly inspections of the restaurant.

B. **Marina Docks Rehabilitation**

Administrator Fragoso gave an overview of the work being done on the Marina Docks Rehabilitation Project. A slide detailing all of the work done there can be seen in the YouTube recording of this meeting linked on the City's website. A punch list inspection of Dock Area C is scheduled for this week prior to turnover to the Marina Manager. The fire suppression system is nearly complete.

Salmon's will demolish the existing "Charter" dock when the restaurant and face docks are functional and turned over to the Marina Manager. All of the materials to construct these docks (minus the gangways) are at the Salmon's shipyard.

Administrator Fragoso reported that ATM is reviewing the revised submittal of the fuel dock from Structure Marine. A meeting is scheduled for this week to review updated pricing and identify any issues that may need adjustment. She said, "I have informed the contractor and ATM that the City will not consider any change orders or any additional amounts for the fuel hut."

Council Member Smith asked about the pump-out system, and Administrator Fragoso said that the Marina Manager has been working on a "hodgepodge" system for some time. The replacement system has been purchased with monies via the Clean Vessel Act, but its installation has been delayed due to project delays.

C. **Phase III Drainage**

Administrator Fragoso gave an overview of the work being done on the Phase III Drainage Project. A slide detailing all of the work done on this project can be seen in the YouTube recording of this meeting linked on the City's website. She reported that permits for the Forest Trail and 30th Avenue projects have been fully approved. She also shared that OCRM will likely ask the City to mitigate the 30th Avenue outfall project. Mitigation is estimated to cost $20-25,000. She said, "The plan is to include it in the bid documents with the 36th Avenue-Forest Trail as an alternate pending permits."

She reviewed updated project cost estimates with the Committee. Thomas & Hutton are predicting a 100% increase in project costs for 30th and 36th avenues outfalls. Extrapolating those estimates across the entire project assumes the City will need to find funding of over $4M in excess of the $3.5M already borrowed. Potential funding sources include 90% of the FY21 General Fund surplus, expected funds from the American Rescue Plan, and the anticipated FY21 County ATAX pass-through. Actual bids for these projects are anticipated this fall. She then reviewed a timeline for the bidding and construction of the 30th and 36th avenues outfalls.

D. **Phase III Drainage Small Internal Projects**

Administrator Fragoso gave an overview of the work being done on the Phase III Drainage Small Internal Projects. A slide detailing all of the work done on this project can be seen in the YouTube recording of this meeting linked on the City's website. All portions of these projects are done excepting the work at 41st Avenue and Forest Trail which will be completed after Labor Day. Additional drainage work recently completed at 34th Avenue and Harnett Boulevard has proven to be very successful.

E. **Overhead to Underground Conversion**

Administrator Fragoso said there are no updates on this project as they are still working through the engineering agreement.

6. **Old Business**

Discussion of options for allocation of FY21 positive net result and American Rescue Plan funding allocation

Council Member Pounds reported that the State has not yet released the monies due to the City from the American Rescue Plan. He reviewed options for the use of the FY21 surplus. He said some sort of decision is needed tonight to present to City Council next week so the audit can be completed. Committee members agreed that dealing with drainage concerns and the results of the wage and compensation study were key considerations.

MOTION: Council Member Pounds made a motion to put 10% of the surplus in the General Fund and 90% in Capital Projects, with appropriate disbursement to be determined at a later date. Council Member Bell seconded the motion.

MOTION: Council Member Ward made a motion to amend to allow for $50,000 to be put in reserve for the hiring of a consultant to represent the City in Columbia. Council Member Buckhannon seconded the motion.

After further discussion, Council Member Ward withdrew his motion and Council Member Buckhannon seconded the motion.

MOTION: Council Member Pounds made a motion to amend to put 10% plus $50,000 of the surplus in the General Fund and the remainder in Capital Projects. Council Member Buckhannon seconded the motion. The motion passed unanimously.

VOTE: The vote on the amended motion passed unanimously.

Council Member Pounds then reviewed some spending options for the monies from the American Rescue Plan. Council Member Bell noted that other municipalities around the state were sending resolutions to Columbia noting their displeasure in the State holding up the disbursement of the monies from the American Rescue Plan. Mayor Carroll said he would discuss the issue further with Mayors Goodwin and O'Neill later this week.

7. **New Business**

A. **Consideration of approval of purchase of replacement Engine 1002 in the amount of $521,848 [Financed with Municipal Lease, FY22 Budget, Fire Department, Capital Projects - $525,000, pg. 19, ln. 45]**

MOTION: Mayor Carroll made a motion to approve, and Council Member Ward seconded the motion.

Battalion Chief Eagle explained that this new truck has been modified to their department's specifications and is ready to be brought to the Isle of Palms for service. The purchase of this truck is a budgeted item.

VOTE: The motion passed unanimously.

B. **Consideration of approval of purchase of Self-Contained Breathing Apparatus (SCBA) in the amount of $286,594 and other add-on equipment for pumper truck in the amount of $57,000 [FY22 Budget, Fire Department, SCBA, $290,000 funded 1/3 Capital Projects, 1/3 Muni ATAX, 1/3 State ATAX (RFB 2021-06); other add-on equipment, $57,000]**

MOTION: Council Member Bell made a motion to approve and Council Member Streetman seconded the motion.

Administrator Fragoso reminded the Committee that the City has been putting money aside for this purchase for several years. She said two bids were received for the purchase and staff is recommending the lowest bid. She added, "The reason why we would like to purchase the Self-Contained Breathing Apparatus and the other equipment is…because we have the ability to take advantage of a provision in the law where firetrucks are exempt from sales tax…and there is a provision there for other equipment that is purchased with the truck to be eligible for that benefit." She said it will save the City approximately $60,000.

VOTE: The motion passed unanimously.

C. **Consideration of municipal lease for financing of the purchase of the replacement Engine 1002 pumper truck [RPF 2102-02 Fire Truck Lease, BB&T Proposal – 1.60% interest rate, 9-year term]**

MOTION: Council Member Ward made a motion to approve, and Council Member Bell seconded the motion.

MOTION: Council Member Bell made a motion to amend the lease to include the purchase of the SCBA and other add-on equipment for the fire truck. Council Member Buckhannon seconded the motion. The motion passed unanimously.

VOTE: The vote on the amended motion passed unanimously.

D. **Consideration of award of a contract to Davis & Floyd for a comprehensive island-wide drainage master plan in the amount of $248,000 [FY22 Budget, Public Works, Muni ATAX, $250,000]**

MOTION: Mayor Carroll made a motion to approve, and Council Member Buckhannon seconded the motion. The motion passed unanimously.

E. **Discussion and consideration of property insurance options for the new marina docks [FY22 Budget, Marina Enterprise Fund, Marina Operations, Insurance, $150,000]**

Administrator Fragoso reviewed a spreadsheet detailing research done on property insurance options for the new marina docks. Staff recommends moving forward with purchasing insurance from Maritime Program Group in the amount of $125,778 with a deductible of 5% or a minimum of $100,000. The policy was reviewed by SCMIRF who provided the City with some clarifying questions to the agent. Maritime Program Group provides insurance for the City Marina.

Administrator Fragoso added that the Real Property Committee discussed the need for a plan to set money aside annually that would allow the City to self-insure the docks in the future.

MOTION: Council Member Ward made a motion to purchase insurance from the Maritime Program Group for the new marina docks in the amount of $125,778 with a 5% or $100,000 minimum deductible. Council Member Bell seconded the motion. The motion passed unanimously.

The Committee agreed that the Staff should work on a phased implementation plan leading to the City self-insuring the Marina docks.

8. **Miscellaneous Business**

The next meeting of the Ways & Means Committee will be Tuesday, September 21, 2021 at 6pm.

9. **Adjournment**

Council Member Buckhannon made a motion to adjourn and Council Member Streetman seconded the motion. The meeting was adjourned at 8:03pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

City of Isle of Palms
Financial Statement Summary as of August 31, 2021
(Dollars in Thousands)

	REVENUES						TRANSFERS IN / (OUT)						EXPENDITURES						
	YTD Actual	Annual Budget	Remaining to Collect	YTD Actual as a % of Budget	Current Annual Forecast	Forecast Above or (Below) Budget	YTD Actual	Annual Budget	Remaining to Transfer	YTD Actual as a % of Budget	Current Annual Forecast	Forecast Above or (Below) Budget	YTD Actual	Annual Budget	Remaining to Spend	YTD Actual as a % of Budget	Current Annual Forecast	Forecast Above or (Below) Budget	YTD Actual Net Rev & Exp
General	**$ 1,095**	$ 11,799	$ 10,704	9%	$ 11,799	$ -	$ -	$ 667	$ (667)	0%	$ 667	$ -	**$ 1,755**	$ 12,466	$ 10,711	14%	$ 12,466	$ -	(660)
Capital Projects	**1**	1,291	1,290	0%	1,291	-	-	394	(394)	0%	394	-	**48**	4,456	4,408	1%	4,456	-	(47)
Muni Accom Tax	**-**	1,526	1,526	0%	1,526	-	-	(433)	433	0%	(433)	-	**79**	1,265	1,186	6%	1,265	-	(79)
Hospitality Tax	**135**	836	701	16%	836	-	-	(244)	244	0%	(244)	-	**86**	562	476	15%	562	-	49
State Accom Tax	**-**	2,146	2,146	0%	2,146	-	-	(834)	834	0%	(834)	-	**40**	1,506	1,466	3%	1,506	-	(40)
Beach Prserv Fee	**1**	1,275	1,274	0%	1,275	-	-	-	-		-	-	**3**	385	382	1%	385	-	(2)
Marina	**69**	360	291	19%	360	-	-	450	(450)	0%	450	-	**61**	689	628	9%	689	-	8
Disaster Recovery	**1**	10	9	10%	10	-	-	-	-		-	-	**-**	10	10	0%	10	-	1
All Other	**171**	171	(0)	100%	171	-	-	-	-		-	-	**11**	167	155	7%	167	-	160
Total All Funds	**$ 1,473**	$ 19,414	$ 17,941	8%	$ 19,414	$ -	$ -	$ -	$ -		$ -	$ -	**$ 2,083**	$ 21,506	$ 19,422	10%	$ 21,506	$ -	$ (610)

General Fund YTD Revenues

	FY22 YTD Actual	FY22 Budget	% of FY22 Budget	FY21 YTD Actual	% of Prior YTD	Current Annual Forecast	Forecast Above/ (Below) Budget
Prop Tax	$ 26	$ 4,806	1%	$ 48		$ 4,806	$ -
LO Sales Tax	-	895	0%	-		895	-
Business Lic	110	1,421	8%	100	110%	1,421	-
Rental Lic	226	940	24%	516	44%	940	-
Other Lic (Insurnce/Utilities)	-	1,496	0%	1		1,496	-
Build Pmts	108	450	24%	55	196%	450	-
From State	-	253	0%	-		253	-
Parking	449	1,019	44%	365	123%	1,019	-
All Other	176	519	34%	147	120%	519	-
Total	$ 1,095	$ 11,799	9%	$ 1,232	89%	$ 11,799	$ -

General Fund YTD Expenditures (YTD target = 17%)

	FY22 YTD Actual	FY22 Budget	% of FY22 Budget	FY21 YTD Actual	% of Prior YTD	Current Annual Forecast	Forecast (Above)/ Below Budget
Mayor/Council	$ 18	$ 134	13%	$ 16	113%	$ 134	$ -
General Govt	145	2,145	7%	136	107%	2,145	-
Police	438	3,022	14%	421	104%	3,022	-
Fire	599	3,745	16%	582	103%	3,745	-
Public Works	249	1,502	17%	226	110%	1,502	-
Build & Lic	66	456	14%	63	105%	456	-
Recreation	178	1,090	16%	162	110%	1,090	-
Judicial	40	270	15%	36	111%	270	-
BSOs	22	102	22%	25	88%	102	-
Total	$ 1,755	$ 12,466	14%	$ 1,667	105%	$ 12,466	$ -

City of Isle of Palms Supplemental Financial Information as of August 31, 2021 (*Dollars in Thousands*)

Cash Balances

	8/31/2021	**8/31/2020**
General Fund	5,812	3,506
As a % of GF Exp (target is > 30%)	***47%***	***31%***
Capital Projects	6,687	5,277
Disaster Recovery	2,827	2,732
Marina	2,442	615
Tourism Funds	3,744	3,762
Beach Preservation	4,753	3,456
Other Restricted	316	293
Total All Cash	26,581	19,641
Deposits at LGIP (.1039%)	***24,837***	***93%***
Deposits at BBT	***1,744***	***7%***
RESTRICTED CASH	***8,813***	***33%***

Fund Balances

Fund	6/30/2021 Preliminary Fund Balance (Note 1)	FY22 YTD Actual Net Revenues & Transfers Less Expenses	Current Preliminary Fund Balance	**6/30/22 Budgeted Fund Balance**	**6/30/22 Forecast Fund Balance**
General Fund	$ 3,968	$ (660)	3,308	**$ 3,968**	**$ 3,968**
Capital Projects	8,785	(47)	8,738	**6,014**	**6,014**
Muni Accom Tax	1,595	(79)	1,516	**1,423**	**1,423**
Hospitality Tax	875	49	924	**905**	**905**
State Accom Tax	1,799	(40)	1,759	**1,605**	**1,605**
Beach Funds	4,756	(2)	4,754	**5,646**	**5,646**
Marina (See Note 1)	2,157	8	2,165	**2,278**	**2,278**
Disaster Recovery	2,827	1	2,828	**2,827**	**2,827**
All Other	155	160	315	**159**	**159**
Total All Funds	$ 26,917	$ (610)	$ 26,307	**$ 24,825**	**$ 24,825**

Note 1: The comparable amount for the Marina Enterprise Fund is not Fund Balance, but Net Position. To be consistent with the presentation of the other funds, the amount included here for the Marina is the Unrestricted Net Position, which does not include $4,500,000 of net fixed assets. Unrestricted net position is approx equal to cash for the Marina.

August Notes:

• General Fund Revenues and Expenditures are consistent with prior years, with the exception of Rental License revenue. The SC State Business License Tax Standardization Act (Act 176) mandates a State-wide business license year of May 1 to April 30. For the City, this necessitates a 1-time shortened reporting period for 2021 rental license renewals - 6 months vs 12 months - so the YTD rental license revenue is approximately half what it was in FY21. This will catch up later this fiscal year when rental licenses are renewed for a full 12 months at the same time as regular business licenses (early calendar year 2022).

• The City received $508,000 in County Atax pass through funds related to FY21. These funds were recorded as FY21 revenues.

• In September, the City closed on a municipal lease (loan) for the new Fire engine and equipment, including $287,000 in SCBA (self contained breathing apparatus) equipment. The total financed was $875,706 for 10 years at a rate of 1.6%.

• The City received assessment information from Charleston County for the purposes of setting millage for 2021 property tax bills. Total assessed value increased by approximately 2% over the prior year. Based on these assessments, the current millage rates (.0191 Operating and .0042 Debt Service) are sufficient to generate FY22 budgeted property tax revenue.

• The City has $26.6 million in cash deposits. Approximately $5 million of this total represents unspent bond proceeds and $8.8 million is restricted for tourism related expenditures or beach preservation.

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

Municipal Accommodations Fee

(1% of Accommodation Sales)

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	Heads in Beds in
JUL	162,862	161,068	139,501	199,724	195,287	172,336	256,308	JUN
AUG	191,759	218,620	235,007	209,600	213,067	169,596	378,001	JUL
SEPT	150,212	136,141	157,274	152,535	152,561	186,938		AUG
OCT	90,691	77,500	75,353	79,534	75,506	129,033		SEPT
NOV	61,918	57,777	64,256	63,444	65,882	66,090		OCT
DEC	33,233	36,937	32,877	40,182	34,301	71,683		NOV
JAN	25,309	28,217	28,859	25,836	32,335	34,025		DEC
FEB	20,313	15,332	18,317	13,666	18,596	26,709		JAN
MAR	16,918	20,485	21,562	19,983	9,690	31,080		FEB
APR	51,082	51,166	53,213	53,685	26,422	68,055		MAR
MAY	70,954	92,529	88,875	90,800	7,181	125,288		APR
JUNE	94,270	95,768	94,112	97,999	55,311	153,337		MAY
Deduct last July	(162,862)	(161,068)	(139,501)	(199,724)	(195,287)	(172,336)	(256,308)	
Add next July	161,068	139,501	199,724	195,287	172,336	256,308		JUN
Total Fiscal Year	**967,728**	**969,974**	**1,069,429**	**1,042,551**	**863,187**	**1,318,141**	**378,001**	

Incr from FY15	**Incr from FY16**	**Incr from FY17**	**Incr from FY18**	**Incr from FY19**	**Incr from FY20**	**Incr from FY21**
-4%	**0%**	**10%**	**-3%**	**-17%**	**53%**	**86%**
					% Change fr FY20	*55%*

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

Heads in Beds in

State Accommodations Tax (Tourism-Related Only) *(Approx 2% of Accommodation Sales)*

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	
Sept Qtr	518,796	520,784	518,028	546,269	580,306	553,971		**Jun-Aug**
Dec Qtr	179,446	178,830	202,803	203,067	181,550	252,012		**Sept-Nov**
Mar Qtr	66,294	61,586	71,773	103,097	88,638	132,256		**Dec-Feb**
June Qtr	364,938	407,460	413,234	445,779	242,893	650,839		**Mar-May**
Total Fiscal Yr	**1,129,474**	**1,168,660**	**1,205,838**	**1,298,212**	**1,093,387**	**1,589,078**	**-**	
	1.7% Incr from FY15	**3.5%** Incr from FY16	**3.2%** Incr from FY17	**7.7%** Incr from FY18	**-15.8%** Incr from FY19	**45.3%** Incr from FY20	Incr from FY21	
					% Change fr FY19	***22%***		

Chas County ATax Pass-Through *(Historically 20% of County's 2% on IOP Accommodation Sales)*

	FY16	FY17**	FY18	FY19	FY20	FY21	FY22
1st Payment	276,704	520,000	327,750	381,000	370,500	-	-
2nd Payment	208,390	-	109,250	127,000	-	-	-
Total Fiscal Yr	**485,093**	**520,000**	**437,000**	**508,000**	**370,500**	**-**	**-**
	1% Incr from FY15	**7%** Incr from FY16	**-16%** Incr from FY17	**16%** Incr from FY18	**-27%** Incr from FY19	**-100%** Incr from FY20	**-100%** Incr from FY21

Charleston County representatives have notified the City to expect a reinstated pass-through of $508k for FY21; however, no funds have been received. The County also advises they have included a $385k pass-through for FY22, but disbursements will be based on 20% of actual Atax collections on the IOP.

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

Hospitality Tax

(2% of Prepared Food & Beverage Sales)

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	Food/Bev Sold in
JUL	83,038	85,051	89,309	104,681	88,238	66,947	137,933	JUN
AUG	87,110	93,123	98,883	101,031	106,673	59,353	134,710	JUL
SEPT	70,725	77,619	81,373	78,014	78,129	49,484		AUG
OCT	66,113	68,348	56,439	69,394	76,033	37,348		SEPT
NOV	40,576	46,488	70,905	65,210	66,929	27,609		OCT
DEC	61,052	40,557	41,260	38,440	56,591	46,700		NOV
JAN	24,864	27,883	19,085	31,905	28,058	57,988		DEC
FEB	29,443	27,947	28,826	27,373	27,574	24,135		JAN
MAR	27,586	39,785	49,744	40,741	21,853	39,019		FEB
APR	50,531	57,961	66,633	66,425	12,956	50,777		MAR
MAY	71,297	85,246	79,870	85,134	15,429	85,357		APR
JUNE	79,858	92,137	87,753	100,621	46,102	114,802		MAY
Deduct last July	(83,038)	(85,051)	(89,309)	(104,681)	(88,238)	(66,947)	(137,933)	
Add next July	85,051	89,309	104,681	88,238	66,947	137,933		JUN
Total Fiscal Year	**694,206**	**746,402**	**785,452**	**792,527**	**603,275**	**730,503**	**134,710**	
	Incr fr FY15 **1%**	Incr fr FY16 **8%**	Incr fr FY17 **5%**	Incr fr FY18 **1%**	Incr fr FY19 **-24%**	Incr fr FY20 **21%**	Incr fr FY21 **116%**	
						% Change fr FY20	*40%*	

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

Beach Preservation Fee					*(1% of Accommodation Sales)*			**Heads in Beds in**
	FY16	**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**FY22**	
JUL	162,228	161,068	192,666	199,724	195,287	172,336	256,308	**JUN**
AUG	191,610	218,620	181,842	209,600	213,067	169,596	378,001	**JUL**
SEPT	149,350	136,141	157,274	152,535	152,561	186,938		**AUG**
OCT	90,398	77,500	75,353	79,534	75,506	129,033		**SEPT**
NOV	61,647	57,777	64,256	63,444	65,882	66,090		**OCT**
DEC	33,233	36,937	32,877	40,182	34,301	71,683		**NOV**
JAN	25,309	28,217	28,859	25,836	32,335	34,025		**DEC**
FEB	20,313	15,332	18,317	13,666	18,596	26,709		**JAN**
MAR	16,918	20,485	21,562	19,983	9,690	31,080		**FEB**
APR	51,082	51,166	53,213	53,685	26,422	68,055		**MAR**
MAY	70,954	92,529	88,875	90,800	7,181	125,288		**APR**
JUNE	94,270	95,768	94,112	97,999	55,311	153,337		**MAY**
Deduct last July	(162,228)	(161,068)	(139,501)	(199,724)	(195,287)	(172,336)	(256,308)	
Add next July	161,068	139,501	199,724	195,287	172,336	256,308		**JUN**
Total Fiscal Year	**966,152**	**969,974**	**1,069,429**	**1,042,551**	**863,187**	**1,318,141**	**378,001**	
		Incr from FY16 **0%**	Incr from FY17 **10%**	Incr from FY18 **-3%**	Incr from FY19 **-17%**	Incr from FY20 **53%**	Incr from FY21 **86%**	
						% Change fr FY20	***55%***	

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

Local Option Sales Tax

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

	FY18	FY19	FY20	FY21	FY22	When Sales Occurred
AUG	83,614	88,713	93,221	87,833		JUL
SEPT	73,671	72,557	83,456	83,149		AUG
OCT	61,352	63,829	62,752	71,963		SEPT
NOV	61,040	61,435	65,514	68,054		OCT
DEC	49,732	54,748	59,951	67,342		NOV
JAN	55,282	57,483	64,996	69,592		DEC
FEB	43,314	48,026	53,263	58,840		JAN
MAR	47,589	49,240	50,882	60,533		FEB
APR	60,349	65,794	43,070	83,678		MAR
MAY	77,153	85,394	56,012	100,082		APR
JUNE	70,879	78,238	74,078	102,313		MAY
JULY	88,382	92,504	92,789	117,380		JUN
Total Fiscal Year	**772,357**	**817,962**	**799,984**	**970,759**	**-**	
	Incr from FY17	Incr from FY18 **5.9%**	Decr from FY19 **-2.2%**	Change from FY20 **12.8%**	Incr from FY20 **-100.0%**	
	% Change fr FY19		*-2%*	*19%*		

City of Isle of Palms

Drainage Phase 3

Funded with Capital Projects & Muni Atax Funds, a $3.5M GO Bond and $112,532 from NPDES Funds

FY19 Project Spending	**93,052**
FY20 Project Spending	**161,473**
FY21 Spending for Small Project Contruction	**452,803**
FY21 Spending for Outfall Construction	**182,855**
FY22 Budget for Outfall Construction	**2,462,000**
FY23 Forecast for Outfall Construction	**913,000**
Contracts/Change Orders	**(1,236,132)**
Budget Funds Remaining	**3,029,051**

Contracts and Change Orders Approved :

			Engineering & Design	Project Admin	Construction	Contingency	Total
Thomas & Hutton	11/27/2018	Proj .0000 - Outfall Study - surveying, needs assessment & conceptual design	100,800				100,800
Thomas & Hutton	correction	Proj .0000 - Change Order #1 for Project Admin & Meetings	-	13,000		-	13,000
Thomas & Hutton		Proj .0002 - preliminary assessment of small but high impact projects in basin	23,300			-	23,300
Thomas & Hutton		Proj .0003 - design, eng & permitting for small but high impact projects in basin	62,600				62,600
Thomas & Hutton		Proj .0004 - design, eng & permitting for outfalls @ 30th Ave & Forest Trail + 41st Ave improves	229,500				229,500
Thomas & Hutton	6/23/2020	Proj .0005 - conceptual assessment of Waterway Blvd elevation study	18,900				18,900
Thomas & Hutton	7/28/2020	Proj .0003 CO - bidding & construction admin services for internal drainage projects	30,000				30,000
Thomas & Hutton		Proj .0004 CO - additional permitting efforts for outfalls	43,300				43,300
Thomas & Hutton		Proj .0006 - bidding & construction admin for 30th & 36th Ave outfalls	102,200				102,200
Gulf Stream Construction		Construction Contract, internal drainage projects			612,532		612,532
			610,600	13,000	612,532	-	1,236,132

Project Expenditures:

Invoice Date	Invoice #	Payee	Description of Work	Engineering & Design	Project Admin	Construction	Contingency	Total
FY 2019		Thomas & Hutton Engineering	Engineering & Design Fees, Projects .00 and .02	87,437	5,615	-	-	93,052
FY 2020		Thomas & Hutton Engineering	Engineering & Design Fees, .00, .02, .03 & .04	154,087	7,386	-	-	161,473
FY 2021		Thomas & Hutton Engineering	Engineering & Design Fees, .03, .04 & .05	212,479	-	-	-	212,479
FY 2022		Thomas & Hutton Engineering	Engineering & Design Fees, .03, .04 & .06	29,020	-	-	-	29,020
1/1/21		SCDHEC/OCRM	permit	250				250
4/1/21		Gulf Stream Construction	Pay App #1			239,853		239,853
4/22/21		Gulf Stream Construction	Pay App #2			93,969		93,969
6/1/21		Gulf Stream Construction	Pay App #3			89,107		89,107
8/23/21		Gulf Stream Construction	Pay App #4			24,216		24,216
			Total paid	454,003	13,000	447,145	-	943,419
			Remaining on contracts	156,597	-	165,387	-	292,713

City of Isle of Palms
Marina Dock Replacement & Bulkhead Recoating
Funded with Accommodations Taxes, Marina Revenues and a $4.3M GO Bond

FY19 Spending on docks (Total FY19 Budget = $600k)	24,600
FY20 Spending on docks (Total FY20 Budget = $147k)	107,257
FY21 Spending on docks/recoat (Total FY21 Budget = $3.2M)	2,411,612
FY22 Forecast for completion of docks/recoat	1,980,000
Contracts issued + City's contingency	(4,521,508)
Budget Funds Remaining	1,961

Contracts and Change Orders Received:

		Plan, Design, Permitting & Bidding	Bulkhead Recoating	Dock Construction incl Fuel Hut	Contingency (incls provision for Builders Risk Insurance)	Total
9/10/2018	ATM Eng, Design, Permit, Plans & Bid Docs for Marina Dock Rehabilitation (Tasks 1-4)	62,000				62,000
3/25/2019	ATM Bulkhead recoating - develop maint protocol, bidding and construction svcs		21,000			21,000
8/5/2019	ATM Chg Order #2 -modification to facilitate add'l marina design and bidding services including coastal conditions assessment, dock areas B&C design development, bidding documents, technical specs, bid pkg development & bidding services. (Tasks 6*-9)	68,000				68,000
7/28/2020	ATM Chg Order #4* DHEC water/wastewater permits, Clean Vessel Act grant app, dock constr admin	66,500				66,500
5/21/2021	ATM Change Order #6 - electric transformer relocation, watersports dock relocation	3,615			(3,615)	-
7/27/2021	ATM Change Order #7 - additional construction mgt services	40,000			(40,000)	-
9/22/2020	Salmons Dredging Contract (includes $86k IPE decking and $804k bulkhead recoating)		804,400	2,832,216	667,392	4,304,008
10/27/2020	Salmons Change Order #1 - Builders Risk Insurance			50,215	(50,215)	-
11/13/2020	Salmons Change Order #2 - move watersports dock for regulatory compliance			23,634	(23,634)	-
12/11/2020	Salmons Change Order #3 - remove pony float			3,195	(3,195)	-
12/18/2020	Salmons Change Order #4 - eliminate joint sealant requirement		(37,000)	-	37,000	-
1/7/2121	Salmons Change Order #5 - relocate and install CT cabinet and meter			3,020	(3,020)	-
1/25/2021	Salmons Change Order #6 - relocate transformer			12,288	(12,288)	-
3/2/2021	Salmons Change Order #7 - fuel hut			224,404	(224,404)	-
6/22/2021	Salmons Change Order #8 - disposal of broken pile			17,230	(17,230)	-
6/22/2021	Salmons Change Order #9 - Builders Risk Insurance extension			27,000	(27,000)	-
		240,115	788,400	3,193,203	299,790	4,521,508
				3,981,603		

Project Expenditures:

Invoice Date	Payee	Description of Work					
2/1/2019	ATM	Design, engineering & permitting	10,100				10,100
5/29/2019	ATM	Consulting on bulkhead recoating		14,500			14,500
7/10/2019	SC DHEC - OCRM	marina dock permit application fee	250				250
8/1/2019	ATM	Design, engineering & permitting	14,958				14,958
9/25/2019	ATM	Design, engineering & permitting	5,432				5,432
12/1/2019	ATM	Design, engineering & permitting	7,934				7,934
1/1/2020	ATM	Design, engineering & permitting	25,037				25,037
3/31/2020	ATM	plans, specs & bid documents, Dock B&C design, bid pkg	39,004				39,004

Project Expenditures, continued:

Invoice Date	Payee	Description of Work	Plan, Design, Permitting & Bidding	Bulkhead Recoating	Dock Construction incl Fuel Hut	Contingency (incls provision for Builders Risk Insurance)	Total
4/24/2020	Army Corp of Engineers	permit fee	100				100
5/6/2020	ATM	plans, specs & bid documents, Dock B&C design	4,295				4,295
6/30/2020	ATM	plans, specs & bid documents, Dock B&C design, bid pkg	10,247				10,247
8/7/2020	ATM	bidding services & CVAP grant application	4,722				4,722
9/11/2020	ATM	bidding, permitting and CVAP grant application	6,421				6,421
10/14/2020	Salmons Dredging	Pay App #1 - marine structure, performance bond			250,200		250,200
11/6/2020	ATM	permitting, grant application, construction admin	14,151				14,151
11/17/2020	ATM	Consulting on bulkhead recoating		945			945
11/24/2020	First Tryon	Financial Advisor for bond issue				7,500	7,500
11/24/2020	Pope Flynn/Womble	Bond Attorneys				7,500	7,500
12/14/2020	ATM	CVAP grant application and construction admin	13,524				13,524
12/15/2020	ATM	Consulting on bulkhead recoating		1,649			1,649
12/30/2020	Salmons Dredging	Pay App #2		187,920	69,340		257,260
1/20/2021	ATM	Consulting on bulkhead recoating		1,879			1,879
1/25/2021	ATM	Design, engineering & permitting	20,294				20,294
1/29/2021	Salmons Dredging	Pay App #3		140,522	153,216		293,738
2/18/2021	ATM	Consulting on bulkhead recoating		477			477
2/26/2021	ATM	Design, engineering & permitting	10,416				10,416
2/28/2021	Salmons Dredging	Pay App #4		121,720	220,924		342,643
3/24/2021	ATM	Consulting on bulkhead recoating		808			808
3/31/2021	Salmons Dredging	Pay App #5		197,060	326,655		523,715
4/30/2021	Salmons Dredging	Pay App #6			151,200		151,200
5/21/2021	ATM	Construction Admin	3,500				3,500
5/31/2021	Salmons Dredging	Pay App #7		36,198	364,056		400,254
6/22/2021	ATM	Construction Admin	3,467				3,467
6/30/2021	Salmons Dredging	Pay App #8		7,240	88,111		95,350
7/30/2021	Salmons Dredging	Pay App #9			256,519		256,519
8/20/2021	ATM	Construction Admin	4,898				4,898
		Total paid	198,748	710,918	1,880,220	15,000	2,804,886
		Remaining on contracts	41,367	77,483	1,312,982	284,790	1,716,622

* Change Order #3 and Tasks 5 and 5a are skipped because they related to the watersports dock, not the dock replacement project

City of Isle of Palms Schedule of Assessed Values from Charleston County Auditor's Office

	Tax Year						
	2021	**2020***	**2019**	**2018**	**2017**	**2016**	**2015***
	(FY22)	**(FY21)**	**(FY20)**	**(FY19)**	**(FY18)**	**(FY17)**	**(FY16)**
Motor Vehicles - (July-Dec)	2,550,070	2,015,790	1,969,830	1,991,940	2,343,670	2,260,210	1,951,510
Motor Vehicles - (Jan-June)	2,496,520	2,226,500	2,302,740	2,211,880	2,113,910	2,208,550	2,068,420
Total Gross Motor Vehicles	5,046,590	4,242,290	4,272,570	4,203,820	4,457,580	4,468,760	4,019,930
Collection Rate (July-Dec)	86.57%	86.74%	89.20%	84.56%	82.35%	89.80%	90.38%
Collection Rate (Jan-June)	86.57%	91.09%	89.20%	84.56%	88.08%	89.80%	91.01%
Total Collectible Motor Vehicles	4,368,833	3,776,615	3,811,132	3,554,582	3,791,944	4,013,092	3,646,244
Business Personal Property	270,560	393,800	338,950	352,160	398,780	400,170	360,350
Rental Residential	997,080	1,041,730	1,114,530	1,362,510	1,315,540	1,261,360	1,557,920
Watercraft	3,313,860	2,791,460	2,707,160	2,507,560	2,346,400	2,228,060	1,702,710
Busines Personal DOR	648,010	1,287,530	1,478,620	1,182,960	945,480	928,700	494,680
Utilities	1,221,274	1,184,900	1,209,190	1,265,970	1,231,200	1,181,080	996,620
Aircraft	190,910	73,240	64,990	65,520	70,690	254,910	271,190
Total Personal Property	6,641,694	6,772,660	6,913,440	6,736,680	6,308,090	6,254,280	5,383,470
Real Property 4% (includes Homestead)	70,851,280	65,043,700	57,008,320	55,094,590	52,411,250	49,391,688	49,475,700
Real Property 6%	169,549,460	170,355,540	149,441,850	145,792,660	143,163,740	141,892,830	140,138,550
Real Property Agricultural Use 4%	1,310	1,310	1,310	1,310		1,310	1,310
Mobile Homes							
Add (Subtract) Assessor's Est Remain Reviews							
Total Real Property	240,402,050	235,400,550	206,451,480	200,888,560	195,574,990	191,285,828	189,615,560
Total Real & Personal Property	247,043,744	242,173,210	213,364,920	207,625,240	201,883,080	197,540,108	194,999,030
Collection Rate	95.89%	96.57%	97.20%	96.69%	96.78%	97.39%	96.97%
Total Collectible Real & Personal	236,890,246	233,866,669	207,390,702	200,752,845	195,382,445	192,384,311	189,090,559
Change from prior year	1.29%	12.77%	3.31%	2.75%	1.56%	1.74%	-4.11%
Total Tax Base (GROSS)	252,090,334	246,415,500	217,637,490	211,829,060	206,340,660	202,008,868	199,018,960
Change from prior year	2.30%	13.22%	2.74%	2.66%	2.14%	1.50%	-4.56%
Total Tax Base (Collectible)	241,259,079	237,643,284	211,201,835	204,307,427	199,174,389	196,397,403	192,736,803
Change from prior year	1.52%	12.52%	3.37%	2.58%	1.41%	1.90%	-1.88%
Less Motor Vehicles (July-Dec)	(2,207,596)	(1,748,496)	(1,757,099)	(1,684,287)	(1,930,012)	(2,029,742)	(1,763,775)
	239,051,483	235,894,788	209,444,735	202,623,140	197,244,377	194,367,661	190,973,028
Total collectible base per County report	239,051,482	235,894,788	209,444,735	202,623,140	197,244,377	194,367,661	190,973,028
Difference	1	(0)	0	(0)	(0)	0	0
% Change from Prior Year	1%	16%	6%	4%	3%	0%	-4%
Calculate Projected Property Tax Revenues and Compare to Budget and Actual Property Tax Revenues							
Authorized Millage Rate - Operating	0.01910	0.01906	0.0213	0.0213	0.0213	0.0213	0.0213
Authorized Millage Rate - Debt Service	0.0042	0.00416	0.0034	0.0034	0.0034	0.0034	0.0034
Total Property Taxes - Operating	$ 4,565,883	$ 4,496,155	$ 4,461,173	$ 4,315,873	$ 4,201,305	$ 4,140,031	$ 4,067,726
Total Property Taxes - Debt Service	1,004,016	981,322	712,112	688,919	670,631	660,850	649,308
Add Motor Veh Taxes Collected (Jul-Dec)	47,021	37,243	37,426	41,108	41,109	50,135	34,923
Total Projected Tax Revenues	5,616,921	5,514,720	5,210,711	5,045,900	4,913,045	4,851,016	4,751,957
Budgeted Revenues (Incl LOST)	5,701,000	5,398,132	5,209,750	5,105,000	5,055,000	4,930,000	4,842,000
Difference	$ (84,079)	$ 116,588	$ 961	$ (59,100)	$ (141,955)	$ (78,984)	$ (90,043)
Actual Property Taxes Received		4,789,260	$ 4,518,938	$ 4,425,096	$ 4,346,195	$ 4,295,362	$ 4,250,332
Actual LOST Received		$ 853,379	799,984	817,962	772,357	731,540	698,077
Total		5,642,639	5,318,922	5,243,058	5,118,552	5,026,903	4,948,409
Difference between Actual and Projected		127,919	108,211	197,158	205,507	175,886	196,453
% Difference		2%	2%	4%	4%	4%	4%
Difference between Actual and Budget		$ 244,507	$ 109,172	$ 138,058	$ 63,552	$ 96,903	$ 106,409
% Difference		5%	2%	3%	1%	2%	2%
APPROXIMATE VALUE OF A MIL	**239,051**	**235,895**	**209,445**	**202,623**	**197,244**	**194,368**	**190,973**
Total Appraised Value - no deduction for collectibility							
Motor Vehicles	81,162,479	68,574,705	68,962,195	67,681,494	70,354,109	69,742,551	62,684,764
Personal Property	66,023,910	66,677,381	67,478,857	65,630,786	61,499,690	60,750,786	52,238,619
Real Property	4,597,139,083	4,465,384,250	3,915,938,250	3,807,275,167	3,696,343,583	3,599,705,450	3,572,567,750
Total Appraised Value	4,744,325,472	4,600,636,336	4,052,379,302	3,940,587,447	3,828,197,382	3,730,198,787	3,687,491,133
% Change from Prior Year	3.12%	16.75%	5.86%	5.64%	3.82%	2.21%	-4.39%

* reassessment year

FY22 CAPITAL PROJECTS REPORT

SEPTEMBER 2021

IOP MARINA RESTAURANT RENOVATION

Building Update

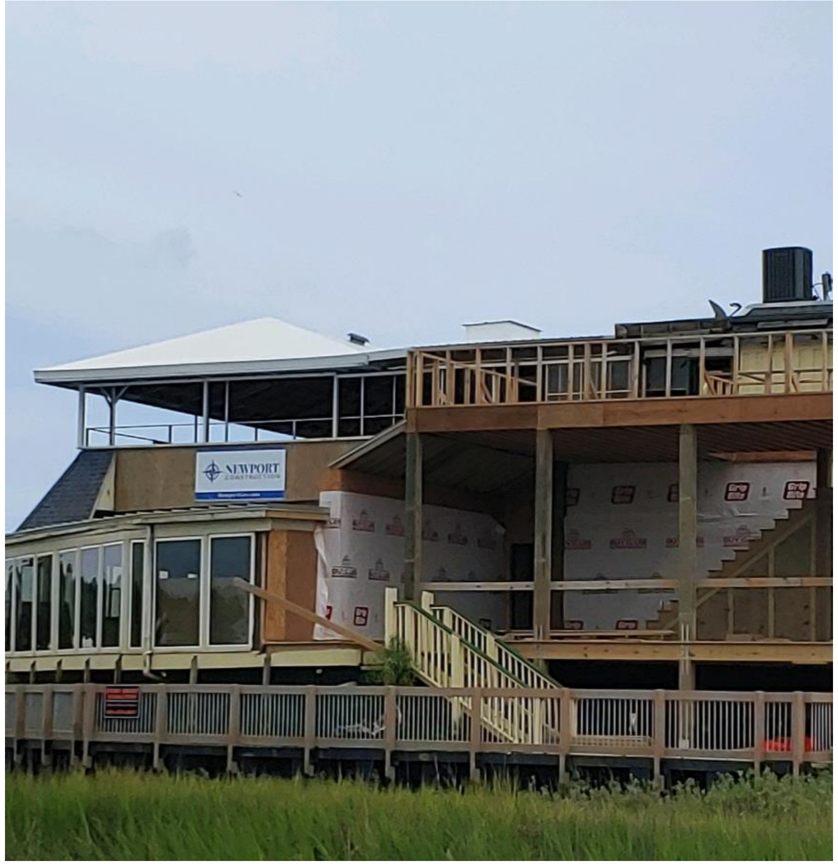
- Exterior bar slab and bar framing are complete
- Nearing completion of wall and overhead rough-in for electric and plumbing. Approximately one week out for inspections
- Overhead Sprinkler work and HVAC work set to begin
- Replaced entire mechanical deck subfloor and installed new parapets and TPO roof
- Structurally repaired mansard roofs
- Framed new tower element at entry
- Entry stair framing set to begin
- Replaced about 70% of handicap entry deck
- Siding will begin in the next couple of weeks
- No longer plans for an elevator, due to expense and structural challenges

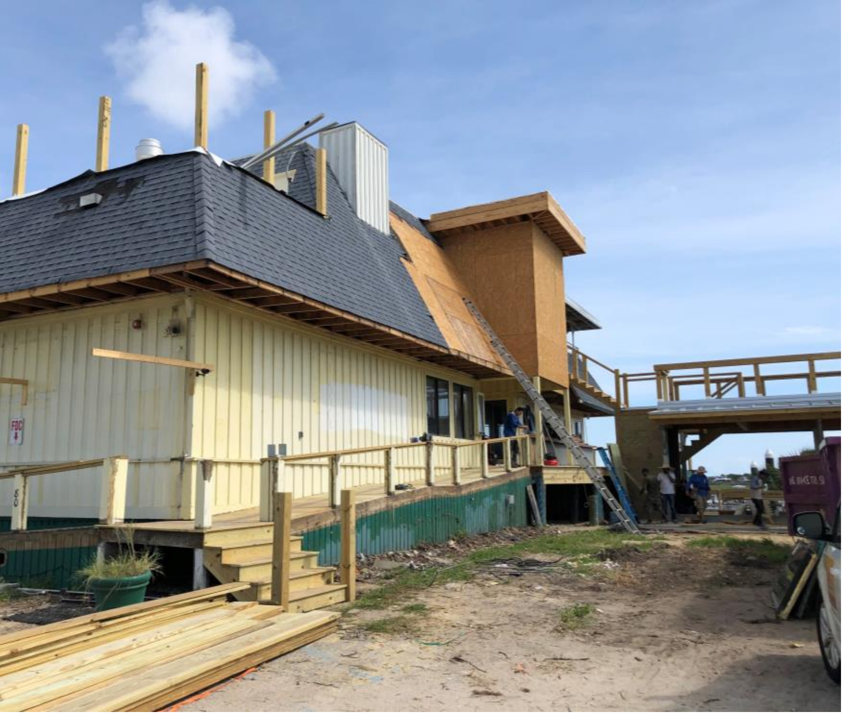
Restaurant Dock Improvements

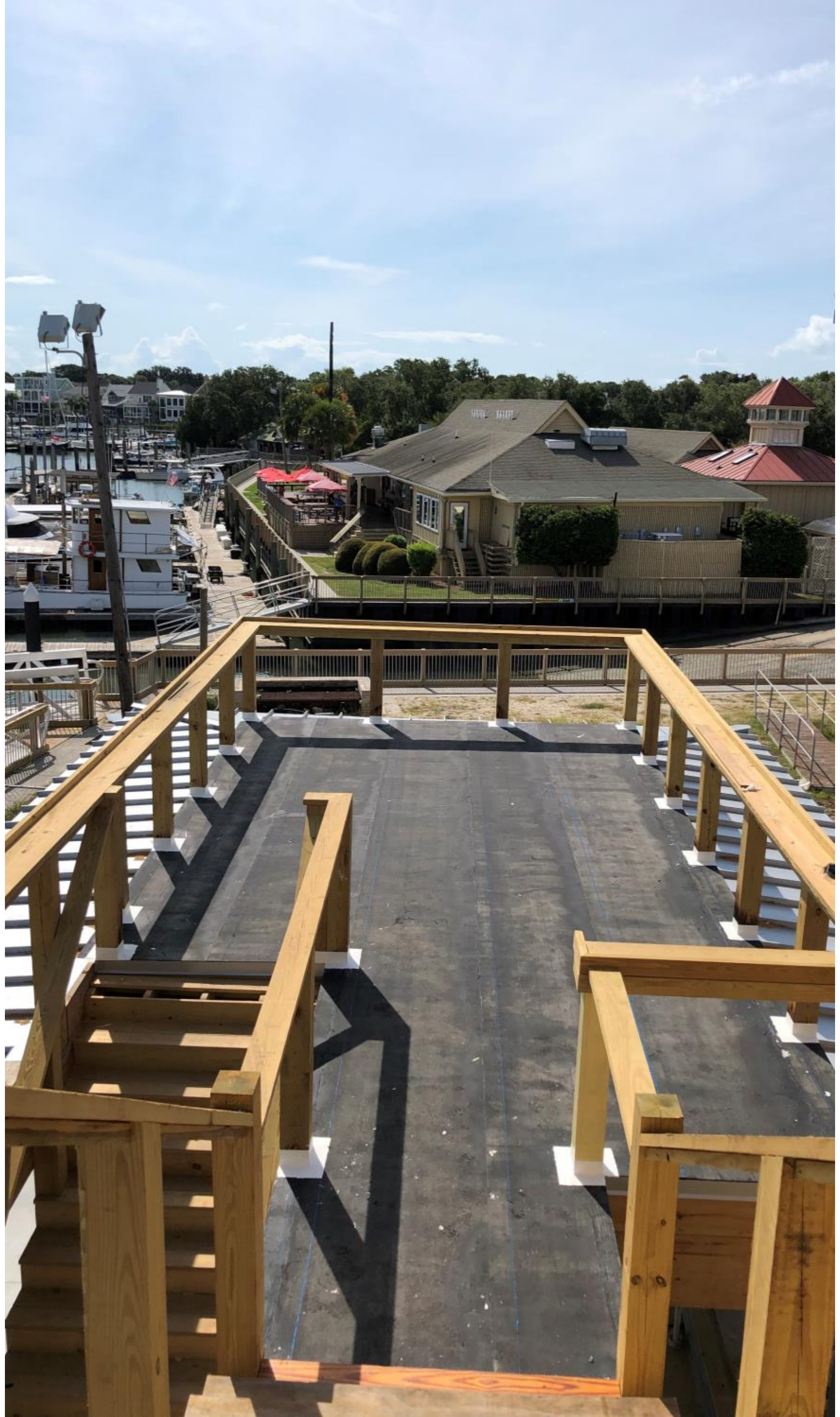
- City procured two proposals. Lowest proposal was from Salmons Dredging. City to approve and authorize work.

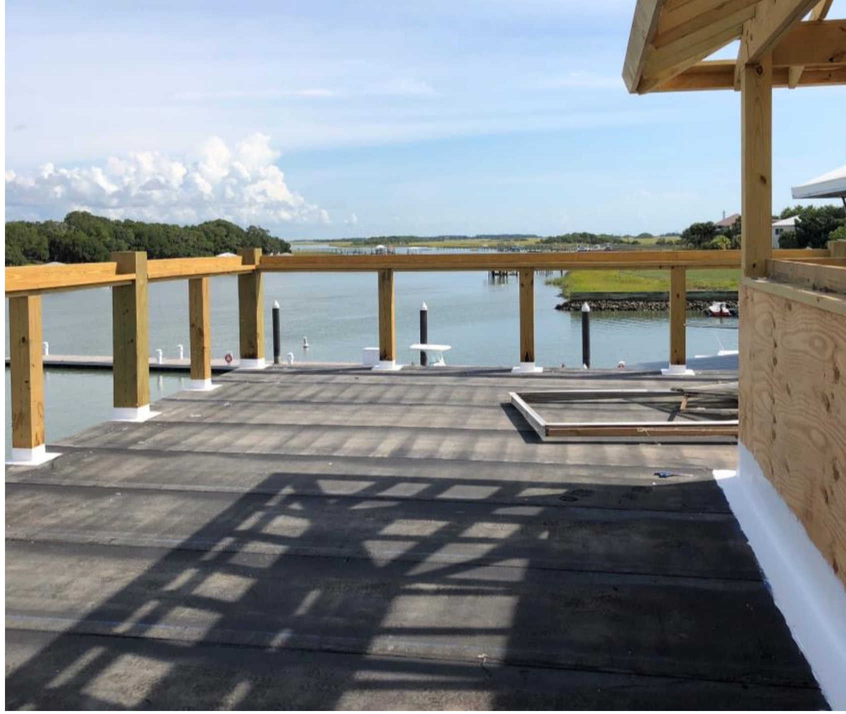
Parking Lot Improvements

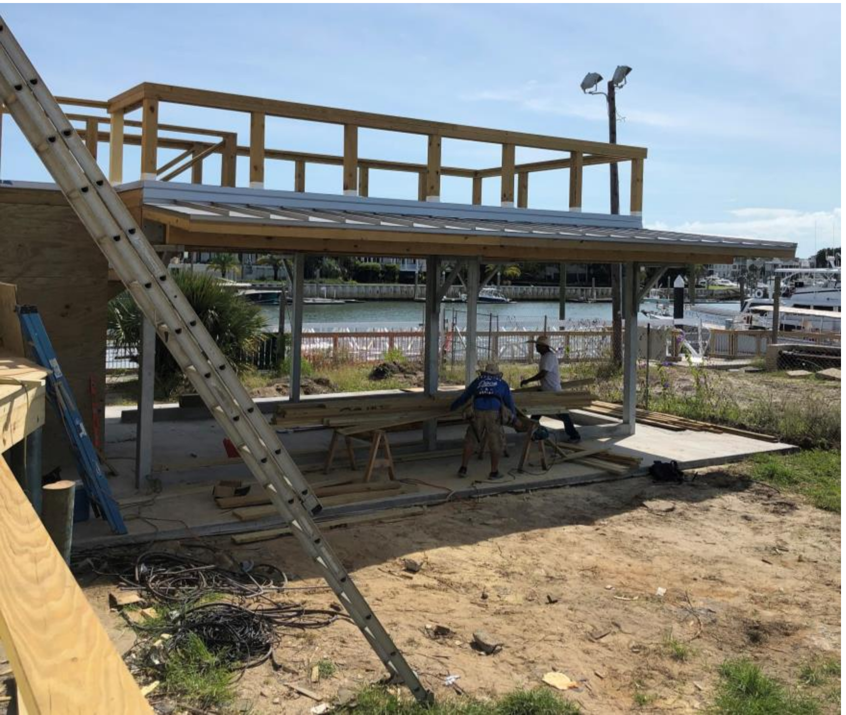
- Work completed

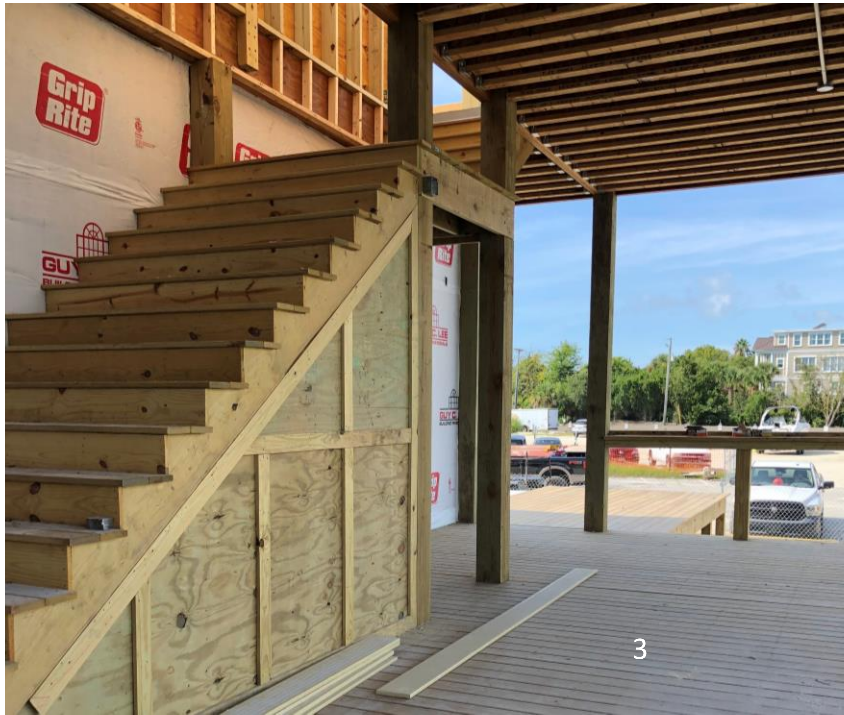











Grip Rite

IOP MARINA DOCK REHABILITATION

Dock Area C – (Restaurant and Face Docks)

- Connection to the potable water service at the meter/backflow preventer has required the replacement of various inground materials that were unforeseen before excavation
- Pressure testing and disinfecting is ongoing
- Bacterial testing scheduled for week of 9/20

Dock Area B – (Charter Docks)

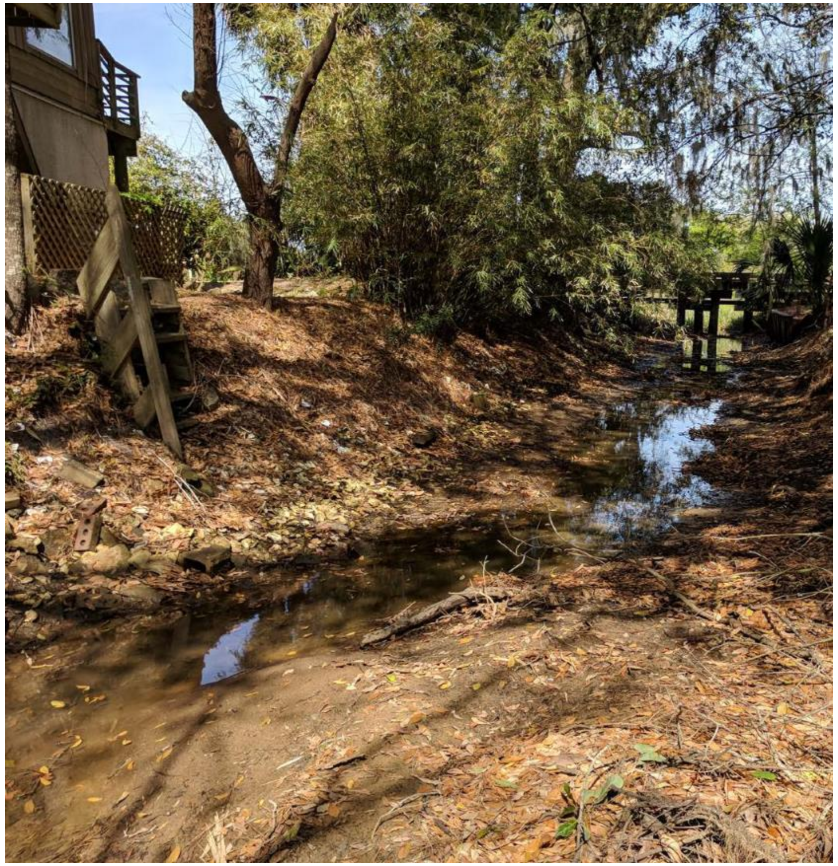
- Salmons will demo the existing "Charter" dock when both Restaurant and Face docks are fully functional for use and turned over to MJV
- All major materials necessary to construct the docks are on site at shipyard, except gangways

Dock Area A (Fuel dock)

Structurmarine continues to seek out alternate suppliers for specific aluminum extrusions required to fabricate the fuel hut platform that are currently not available in Canada due to ongoing supply chain issues directly related to COVID-19. The fabrication of various floats for the Fuel Dock and Fuel Hut Platform are currently in the works, but cannot be completed and delivered until the subject aluminum extrusions are available.

PHASE 3 DRAINAGE 30^{TH}, 36^{TH} & 41^{ST} AVENUE OUTFALLS

- Bid package for the construction of the 30^{th} and 36^{th} Avenue (Forest Trail) Outfalls complete and advertised.
  - Mandatory pre-bid meeting – September 24, 2021
  - Bid Opening – October 15, 2021
  - Recommendation to Ways and Means – October 19, 2021
  - City Council approval – October 26, 2021
- The schedule laid out is contingent on receiving the remaining permits in time. City is still waiting on the two US Army Corp permits (in process). Once the US Army Corp permits are issued, City will receive the County MS4 and the SCDHEC Land Disturbance permits. SCDOT encroachment permits have been received.



Phase 3 Drainage Outfall (Forest Trail & 30th Avenue) Bidding & Construction Timeline

September 15, 2021
Bid Advertisement

September 24, 2021
Mandatory Pre-Bid Meeting

October 15, 2021
Bid Opening

October 26, 2021
City Council Meeting – Consideration of award of construction contract

December 1, 2021
Notice to Proceed Issued

August 28, 2022
Substantial Completion

September 27, 2022
Final Completion

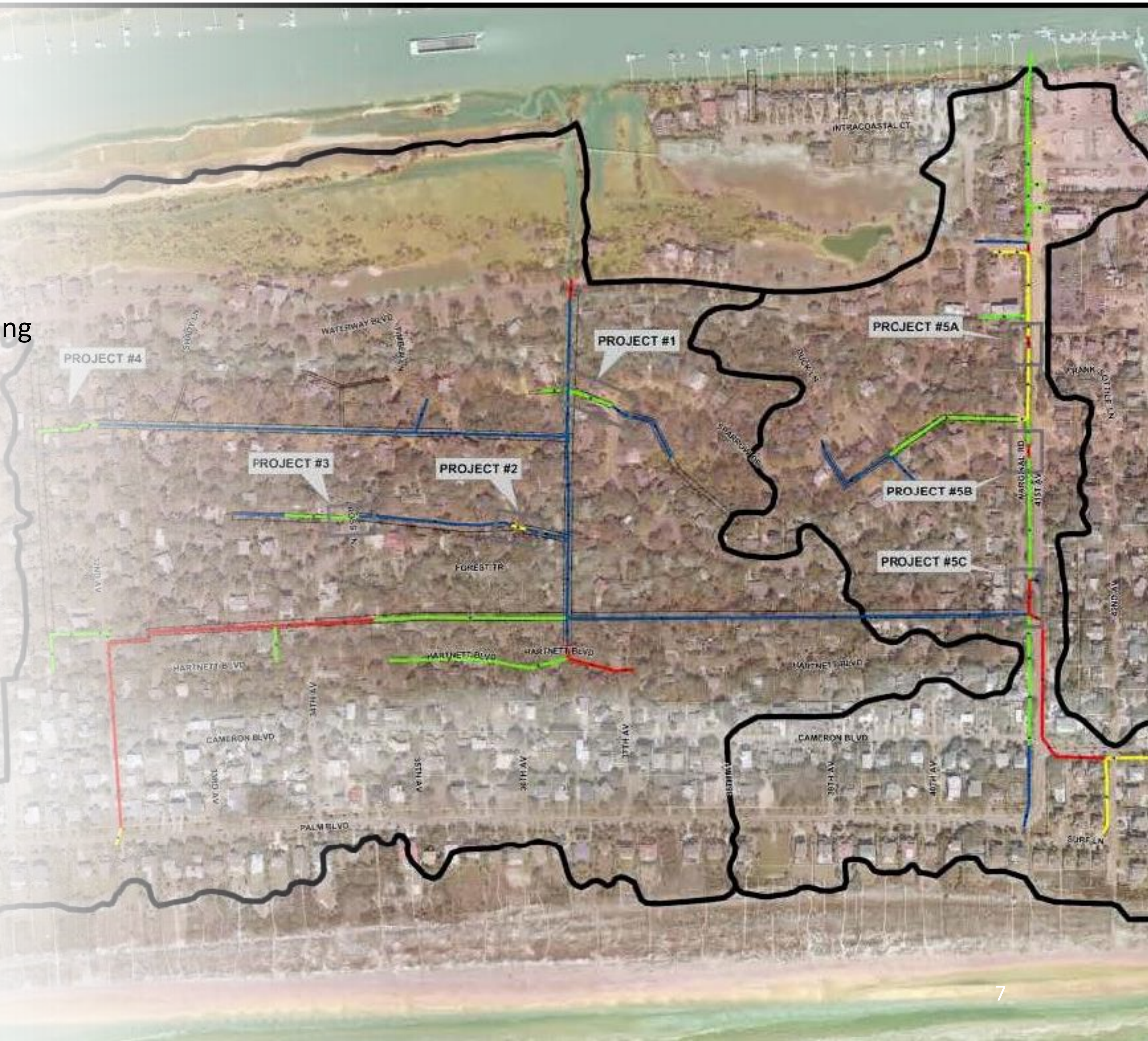
PHASE 3 DRAINAGE INTERNAL PROJECTS

All portions of these projects are completed. Milling and paving in progress. Final inspection and walkthrough scheduled when paving is complete.

- **Sparrow Drive**
- **Forest Trail**
- **Cross Lane**
- **32nd Avenue**
- **41st Avenue**
  - 2 out of 3 projects – Complete
  - 41st Avenue & Forest Trail – Detour plan approved by the City. Contractor to provide start date shortly.

34th Avenue & Hartnett Boulevard Project

- Complete



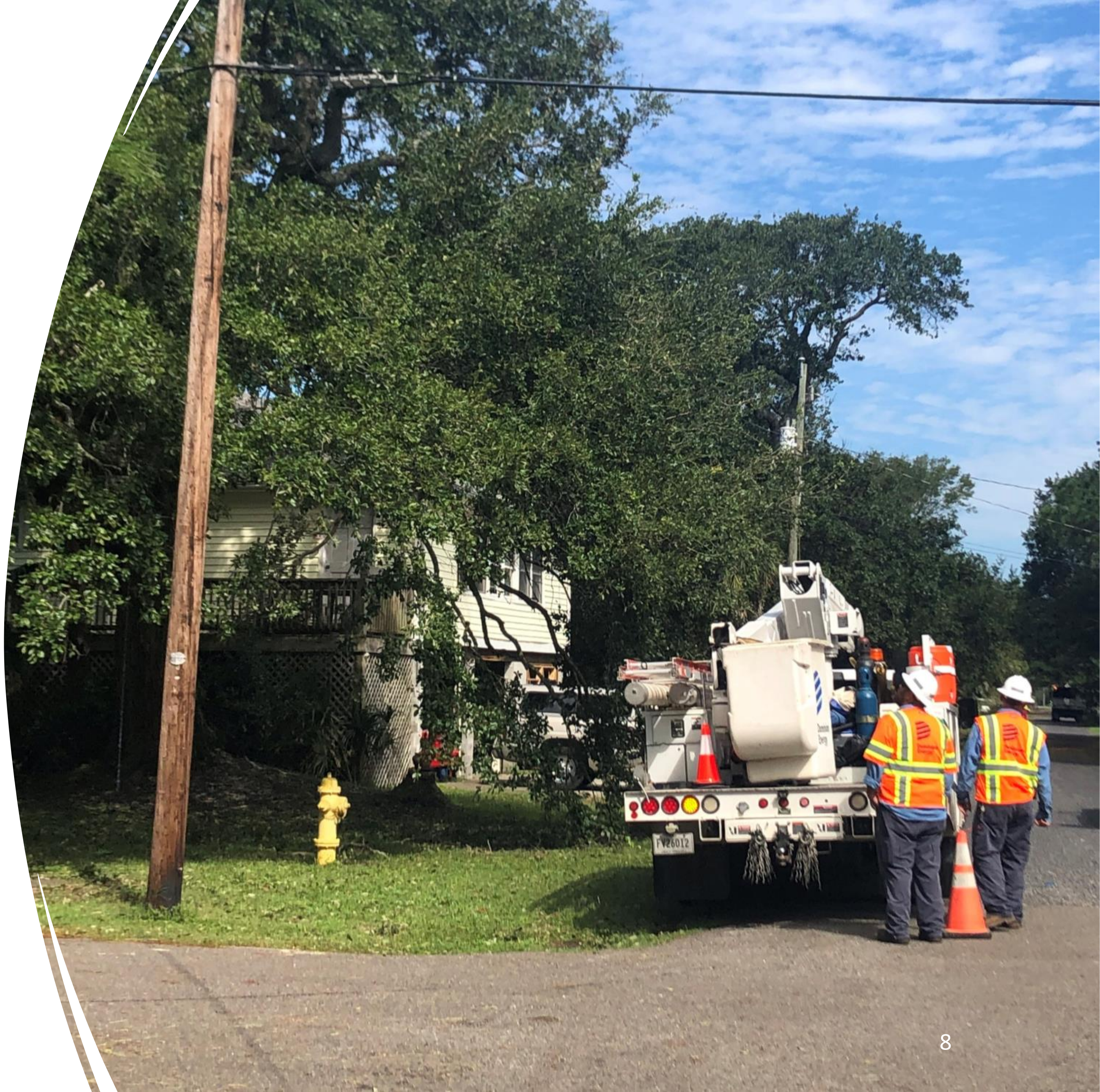
OVERHEAD TO UNDERGROUND ELECTRIC CONVERSION

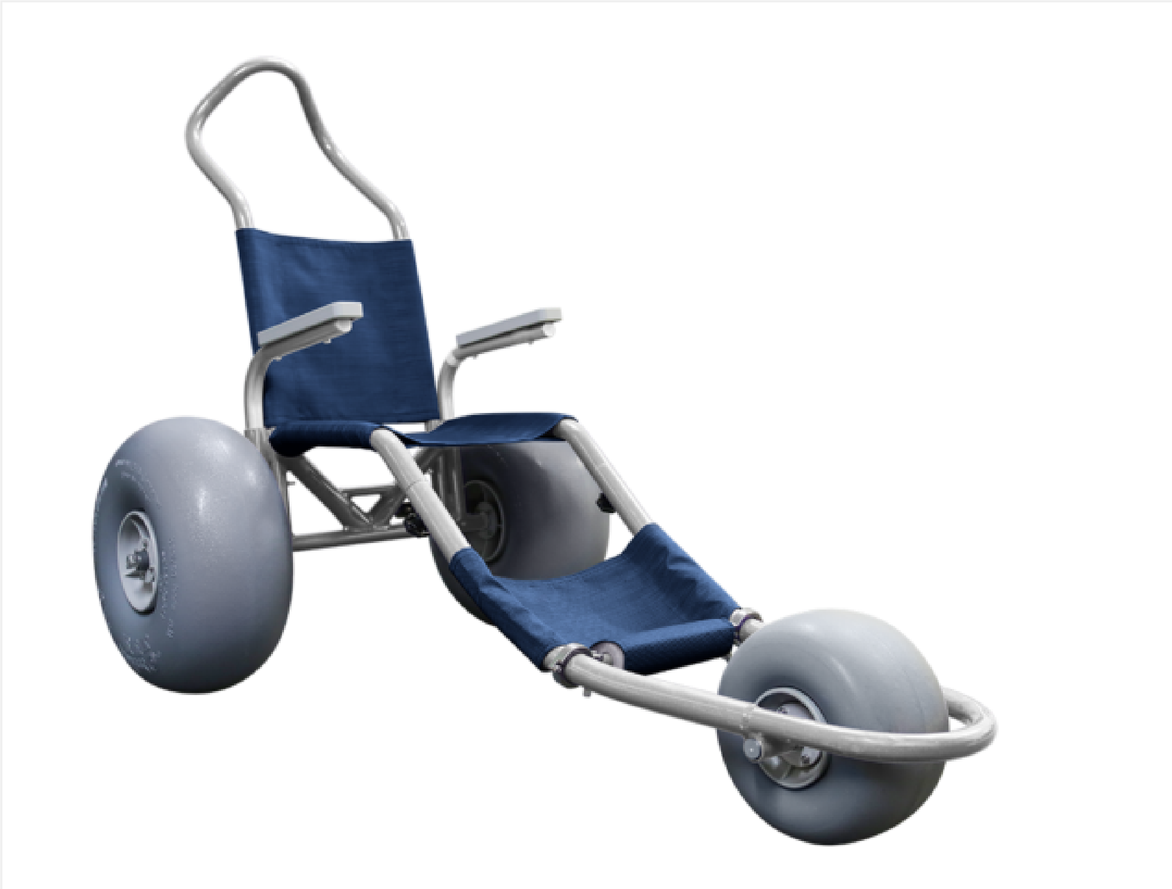
City has received the Dominion Energy agreement and design/engineering estimates for the proposed projects:

- 21st Avenue at the intersection with Palm Boulevard ($10,000)
- End of 41st Avenue from Waterway Boulevard to the IOP Marina ($15,000)
    - Engineering scope includes assessment of relocation of transformer by the boat ramp and new lighting layout for the site

Design & engineering completion estimated 3-4 months from agreement execution.

The total cost of the projects and construction timelines will be determined when the design & engineering work is complete.





Pricing Note:

Base silver frame, standard armrests and blue fabric $2,380

Custom frame colors add $150

Option for wide Armrests adds $200

White and Grey fabric adds $35

other accessories below are additional

SAND RIDER

$2,380.00 – $2,665.00

Frame : Silver

Fabric : Blue

Armrest Style : Standard + $100

Standard + $100 | Wider fit + $200

Clear

Accessories

- [ ] Cupholder [+$60.00]
- [ ] Head Rest [+$235.00]
- [ ] Seat Belt [+$60.00]
- [ ] Parking Brake [+$140.00]
- [ ] Travel Bag [+$225.00]
- [ ] Chest Harness [+$225.00]
- [ ] Embroidered Backrest [+$100.00]

Product Price $2,380.00 x 1	**$2,380.00**
TOTAL	**$2,380.00**

- 1 +

Add to cart

DESCRIPTION

ADDITIONAL INFORMATION

REVIEWS (0)

Option	Description	Pay Plan Type	Total Implementation Cost	FICA @ 7.65%	Retirement @ 16.56% SCRS @19.24% PORS	Workers Comp @ 3% General @ 4% Fire @ 5% Police	Fully Loaded Cost	# Employees Receiving Adjustments	Considerations for Selecting Options	Pros/Cons for Each Option
Bring Employees' Salaries to New Minimums	A calculation is performed so that each employee's salary is adjusted to the minimum of their classification's proposed pay grade. If his/her salary is already within the proposed pay range, no adjustment is made. This also includes the cost to bring any step-based employees to the closest step up.	General	$ 29,321.26	$ 2,243.08	$ 4,855.60	$ 879.64	$ 37,299.57	11	If it is determined that a new structure is needed, this option must be selected to implement the new structure as it is necessary to "turn the new pay structure on." This is necessary to bring all salaries, at a minimum, within the new ranges.	PRO: This option would adjust salaries that are currently below the proposed minimums in the new salary structure. In this case, there are current employees with salaries below the new proposed minimums in some classifications. HR best practice is to have all employees' salaries fall within the pay range of the their classification. CON: This option does not "adjust" current employees' salaries that are above the proposed minimums. However, any adjustment of individual salaries during a Comp & Class study should be aligned with the organization's compensation philosophy and its fiscal constraints.
		Fire	$ 12,372.18	$ 946.47	$ 2,380.41	$ 494.89	$ 16,193.94	27		
		Police	$ 9,155.70	$ 700.41	$ 1,761.56	$ 457.78	$ 12,075.45	18		
		Total	**$ 50,849.13**	**$ 3,889.96**	**$ 8,997.56**	**$ 1,832.31**	**$ 65,568.96**	**56**		
Current Range Penetration	A calculation is performed to determine the percentage through the current range an employee's salary falls. The employee's recommended salary calculation will place him/her the same percentage through the proposed range. For example, if an individual is at 40% of the current range, he/she is brought to 40% through the recommended range. This option includes the Bring to Minimum cost. This also includes the cost to bring any step-based employees to the closest step up.	General	$ 243,436.42	$ 18,622.89	$ 40,313.07	$ 7,303.09	$ 309,675.47	39	This option would best align with a compensation philosophy in which future salaries will be progressed based on factors other than the amount of time an employee has in the classification or the amount of time an employee has with the organization.	PRO: This option is the most "neutral" in that it doesn't adjust employees' salaries based on any particular pay philosophy, past or present; it simply places salaries into the new structure at the same relative position to where they originally were in the current pay structure. This also, in some fashion, "adjusts" salaries due to changes in the market (i.e., by placing salaries in the same relative position within the new structure, the adjustments to individual salaries are caused by the adjustments to the pay ranges themselves, which are adjusted, in part, based on changes in the market). CON: This option may adjust salaries that may not need to be adjusted. For example: if an organization's pay range structure was competitive/at the desired position, then an organization may prefer to allocate any available budget funds for salary adjustments outside of the implementation of the Comp & Class study. This option would adjust salaries beyond the new midpoints, which are not necessarily "required," as these employees are already receiving pay which is either as competitive or more competitive than their market peers.
		Fire	$ 56,208.33	$ 4,299.94	$ 10,814.48	$ 2,248.33	$ 73,571.09	23		
		Police	$ 52,224.14	$ 3,995.15	$ 10,047.92	$ 2,611.21	$ 68,878.42	14		
		Total	**$ 351,868.89**	**$ 26,917.97**	**$ 61,175.48**	**$ 12,162.63**	**$ 452,124.98**	**76**		
Current Range Penetration - Capped at Midpoint	A calculation is performed to determine the percentage through the current range an employee's salary falls. The employee's recommended salary calculation will place him/her the same percentage through the proposed range. For example, if an individual is at 40% of the current range, he/she is brought to 40% through the recommended range. This option includes the Bring to Minimum cost. This also includes the cost to bring any step-based employees to the closest step up.	General	$ 144,411.19	$ 11,047.46	$ 23,914.49	$ 4,332.34	$ 183,705.47	29	This option would best align with a compensation philosophy in which in the future salaries will be progressed based on factors other than the amount of time an employee has been in the classification or the amount of time an employee has been with the organization. This option "caps" or does not adjust salaries beyond the new midpoints.	PRO: This option is the most "neutral" in that it doesn't adjust employees' salaries based on any particular pay philosophy, past or present; it simply places salaries into the new structure at the same relative position to where they originally were in the current pay structure, with the additional caveat of capping any salary adjustments at the midpoint. In other words, although this option would adjust some salaries based on an employee's relative position in the old structure, it would not adjust any salaries above the midpoint, which is the point (in terms of salary) that an employee is considered to be performing work at a fully proficient level. CON: This option would not change/fix any perceived salary inequities by employees if they consider/compare their individual salary to another employee within the same classification.
		Fire	$ 58,212.69	$ 4,453.27	$ 11,200.12	$ 2,328.51	$ 76,194.59	27		
		Police	$ 42,296.11	$ 3,235.65	$ 8,137.77	$ 2,114.81	$ 55,784.34	18		
		Total	**$ 244,919.99**	**$ 18,736.38**	**$ 43,252.39**	**$ 8,775.65**	**$ 315,684.41**	**74**		
Step Placement (Tenure)	A calculation is performed that places employees on a step based upon a class tenure. One step for every year of tenure. This includes the cost to bring employees on a step plan to the new minimums, but does NOT include any adjustments associated with employees on the open range pay plan.	Fire	$ 64,740.39	$ 4,952.64	$ 12,456.05	$ 2,589.62	$ 84,738.70	27		
		Police	$ 67,009.45	$ 5,126.22	$ 12,892.62	$ 3,350.47	$ 88,378.77	18		
		Total	**$ 131,749.85**	**$ 10,078.86**	**$ 25,348.67**	**$ 5,940.09**	**$ 173,117.47**	**45**		
HYBRID OPTION #1	***Current Wage Penetration for General + Step Placement (Tenure) for Fire & Police***	General	$ 243,436.42	$ 18,622.89	$ 40,313.07	$ 7,303.09	$ 309,675.47	39		
		Fire	$ 64,740.39	$ 4,952.64	$ 12,456.05	$ 2,589.62	$ 84,738.70	27		
		Police	$ 67,009.45	$ 5,126.22	$ 12,892.62	$ 3,350.47	$ 88,378.77	18		
		Total	**$ 375,186.27**	**$ 28,701.75**	**$ 65,661.74**	**$ 13,243.18**	**$ 482,792.94**	**84**		
HYBRID OPTION #2	***Current Wage Penetration Capped at Midpoint for General + Step Placement (Tenure) for Fire & Police***	General	$ 144,411.19	$ 11,047.46	$ 23,914.49	$ 4,332.34	$ 183,705.47	29		
		Fire	$ 64,740.39	$ 4,952.64	$ 12,456.05	$ 2,589.62	$ 84,738.70	27		
		Police	$ 67,009.45	$ 5,126.22	$ 12,892.62	$ 3,350.47	$ 88,378.77	18		
		Total	**$ 276,161.03**	**$ 21,126.32**	**$ 49,263.16**	**$ 10,272.42**	**$ 356,822.94**	**74**		

STATE OF SOUTH CAROLINA } **CHARLESTON COUNTY SHERIFF'S OFFICE**

COUNTY OF CHARLESTON } **EQUIPMENT LOAN/USE AGREEMENT**

This Agreement is entered into this 19 day of August ,2021 and between the Charleston County Sheriff's Office (CCSO) and the Isle of Palms Police Department (IOPPD).

Whereas, Sections 23-20-10 through 23-20-50 of the code of Laws of South (1976), as amended, authorize law enforcement agencies to enter into contractual agreements with other law enforcement providers as may be necessary for the proper and prudent exercise public safety functions.

Whereas, the above parties entered into a Mutual Aid Agreement on ____ August, 2021.

In keeping with this agreement and in support and furtherance of the FEMA/DHS Port Security National priorities and the local Coast Guard Captain of the Port Priorities the CCSO agrees to loan the following equipment to the IOPPD for the furtherance of these priorities:

1. **Data # 7342 Year 2005 McKee 19'6" Center Console, model Marathon 196 CC, Hull Identification # MKC19165K405, equipped with a Data # 7622 Year 2008 225 HP Suzuki Outboard motor , Model # DF225T, serial # 22501F880899, Title # MAA 772869**
2. **Data # 7343 Year 2005 Float –On Trailer, Model # 421-TABB, Vin # 40YBF21275F000251**

This equipment was purchased with proceeds of the FY 2004/2008 Port Security Grants. In keeping with the 44 C.F.R 13.32 CCSO will maintain title and ultimate ownership of the equipment for final disposition, while IOPPD will be responsible daily maintenance and upkeep of the equipment.

IOPPD will maintain the equipment in a manner to avoid deterioration or destruction of the equipment by weather, vandalism, neglect or similar causes. The equipment will be stored at the IOP municipal compound, located at ____, Isle of Palms, SC.

IOPPD will maintain the equipment in good repair, condition, and working order. Any costs associated with operation and maintenance of said equipment will be the responsibility of IOPPD.

Damages incurred due to excessive wear and tear or negligence during operation would be the responsibility of IOPPD.

TERMINATION / RETURN OF LOANED EQUIPMENT

This Memorandum of Understanding will expire on when IOPPD no longer is in need of the equipment and/or there is purchase of replacement equipment, whichever comes first. Upon this termination of agreement the loaned equipment shall be returned to CCSO.

MODIFICATION:

This agreement may be modified upon the mutual written consent of the parties.

EXECUTION:

This Memorandum of Agreement will become effective upon execution of all parties to the MOA.

Charleston County Sheriff's Office

BY: ______________________________ 8/19/2021

Sheriff Kristin Graziano or designee   Date

Isle of Palms Police Department

BY: ______________________________ __________

Chief Kevin Cornett of Designee   Date

STATE OF SOUTH CAROLINA }

COUNTY OF CHARLESTON }

CHARLESTON METRO MARINE PATROL UNIT MUTUAL AID AGREEMENT

THIS AGREEMENT is entered into this 19 day of August 2021, by and between the Charleston County Sheriff's Office and the Isle of Palms Police Department.

Whereas, Sections 23-20-10 through 23-20-60 of the code of Laws of South Carolina (1976), as amended June 3, 2016, authorizes counties, incorporated municipalities, or other political subdivisions of this state to enter into mutual aid agreements as may be necessary for the proper and prudent exercise of public safety functions across jurisdictional lines, including but not limited to, multijurisdictional task forces, criminal investigations, patrol services, crowd control and safety and other emergency service situations. And,

Whereas, the parties hereto desire to enter into such an agreement to promote public safety for the purpose of securing to each other the benefits of mutual aid; and,

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

Whereas it is the intent of the parties to share jurisdiction under this written agreement to the fullest extent permitted under South Carolina law; and

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

Now, Therefore, in consideration of the mutual covenants and promises contained herein, the parties agree as follows:

Statement of Specific Services To Be Provided: To support multi-agency marine public safety units in responding to waterborne Homeland Security issues utilizing assigned marine patrol boat operators as well as specialized units including SWAT and Explosive Devices Team as well as other elements of patrolling the waterways, conducting search and rescue missions, waterside firefighting, side scan sonar missions, assisting in Underwater Recovery Team (URT) Dive Team missions, training exercises, assisting local, state and federal agencies by providing law enforcement aboard vessels being utilized in investigation, interdiction and apprehension of waterborne criminal violators, and assist in providing security zones for specialized events and designated areas.

Management. The Charleston County Sheriff's Office shall be the host and lead agency of the Charleston Metro Marine Unit. Pursuant to this Agreement, all personnel assigned to the Metro Marine Unit shall work under the command of the host and lead agency's Officer in Charge while working outside of their respective parent jurisdiction but still within the jurisdiction of Charleston County. The Officer-in-Charge will in turn be responsible for coordinating all tasking orders directed by the U.S.C.G. (Homeland Security) with specific taskings from parent agencies as priority. While within the jurisdiction of their parent command an authorized representative of that agency who is assigned to the Metro Marine Unit will assume operational control of the event, with support (as available) from the other member agencies as needed; the public's Safety and Homeland Security being the priority from all participating agencies. Any other agency may participate upon agreement to the terms of this document.

Isle of Palms officers temporarily transferred or assigned shall be released by the Officer in Charge when their services are no longer required or when they are needed to respond to a situation within the geographical boundaries of their own jurisdiction; provided, however, Isle of Palms officers shall use their best efforts to complete the requested services prior to being released.

Vesting of Authority and Jurisdiction. To the fullest extent permitted by the Constitution and statutes of this state, officers assigned under this agreement shall be vested with all authority, jurisdiction, rights, immunities and privileges within the requesting jurisdiction for the purposes of investigation, arrest, or any other activity related to the purpose for which they were requested. Local ordinances adopted by a sending agency shall not be deemed extended into areas which are outside the territorial limits of the sending jurisdiction.

Member Selection. The undersigned agency agrees to provide appropriate assets and personnel to the Charleston Metro Marine Unit in the event of an emergency, for training purposes or other events/incidents deemed appropriate. It is, however, agreed and understood that the primary responsibility of the parties hereto is to provide law enforcement services within the geographical boundaries of their respective jurisdictions. Therefore, it is agreed that the Isle of Palm Police shall be the sole judge as to whether or not it can respond and assist.

Training. All individual members of the Charleston Metro Marine Unit will attend all training mandated by their respective agencies. In addition, all members of the assigned units will attend training pertaining to the duties they will perform during an actual response call. Upon agreement by the participating Agencies, individual members may also attend additional training offered by reciprocal departments. The individual agencies will maintain all training records and documentation pertaining to their involvement in the Charleston Metro Marine Unit.

The Charleston Metro Marine Unit will ensure members meet national qualification standards as established by the National Association of State Boating Law Administrators (NASBLA) through their Boat Operation and Training Program (BOAT) as well as any other certification deemed appropriate by the individual agency.

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

The parties agree that compensation and/or reimbursement for services provided hereunder shall be limited to the reciprocal provision of services of like kind, to include the ancillary benefits of increased investigation and prevention of narcotics and related offenses in their respective jurisdictions. Any other agreement for reimbursement between the parties must be written and executed in the same manner as this agreement.

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

Equipment and Facilities. Each agency shall use equipment from their agencies in carrying out their duties of this Agreement. All Marine vessels will be operated solely by the assigned vessel operators of the Charleston County Sheriff's Office and the Isle of Palms Police Department except as may be determined by the Officer in Charge in an event of an emergency or other exigent circumstance. All participating agencies will be responsible for supplying their own equipment and shall be responsible for maintenance and their own vessels fuel costs. All participating agencies shall bear the risk of damage or lose to its own equipment; provided, however, that if the equipment is damaged by the acts or omissions of employees of the other party, then the other party shall reimburse the damaged party for its loss. All participating agencies will be responsible for scheduling replacement vessels within their respective fleet.

Records to be Maintained. All records of the activities of the Charleston Metro Marine Unit will be maintained by the individual agencies providing service. The individual agencies will maintain all training records and documentation pertaining to their involvement in the Charleston Metro Marine Unit. Each party shall make records relating to law enforcement activities conducted pursuant to this Agreement available to the other party upon request and without cost.

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

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

Employment Status. Nothing herein contained shall be construed or interpreted to imply that the law enforcement officers temporarily transferred or assigned in accordance with this Agreement shall be employees of the law enforcement agency requesting such assistance.

Legal Contingencies. Neither party shall be responsible for defending any legal action brought against the other party or its employees arising out of circumstances in which assistance was requested or provided, nor shall it be responsible to pay any fees, costs, damages or verdicts incurred by the other party in such a legal action.

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

Other Agreements and Investigations. This Agreement shall not repeal or supersede any existing agreements between the parties hereto nor does it restrict in any way the normal, cooperation between law enforcement agencies concerning ongoing criminal investigations. .

Annual Review. Parties to this Agreement agree to conduct an annual review of the operations of the Charleston Metro Marine Unit. Utilizing objective criteria, the member agencies shall conduct an evaluation of long-term success of the operations. The member agencies shall meet and confer to make recommendations and a plan for implementation of improvement to the Charleston Metro Marine Unit.

Length, Modification and Termination. This agreement will remain in effect for one year from the date of its ratification and will automatically renew annually thereafter, unless a party exercises its right to terminate as further described herein.

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

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

General Provisions

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

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

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

WITNESS OUR HANDS AND SEALS this 19 day of AUGUST, 2021

Witness

Kristin Graziano.
Sheriff, Charleston County

Witness

Kevin Cornett
Chief, Isle of Palm Police Department

Witness

LE-7 - Law Enforcement, Pursuit Rated, Mid-Size Utility Vehicle, V6 AWD with Add Option to V8 AWD, Gas

Contract Number:	**4400024877**	Contractor:	**Performance CDJR**
Initial Contract Term:	11/1/2020 - 10/31/2021	Address:	605 Warsaw HWY 28338 Clinton NC
Contract Rollover Dates:	TBD TBD	Vendor #:	7000241847
Order Cut Off Date:	**4/5/2021**	Contact:	**Amy Hill**
Model:	**2021 Dodge Durango AWD V6 Pursuit WDEE75**	Email:	ahill@ramclinton.com
Commodity Code:	07105	Telephone:	**336-687-7964**
Delivery Days ARO:	90-120	Fax:	

BASE PRICE **$30,540.00**

*Click on the link above for an itemized listing of items included in the base price.

Optional Additions

Anti-Theft Device (i.e. TREMCO or Computer Controlled Shift from Park Prevention)	No Charge
Engine Upgrade from V6 to V8	$2,632.00
Full Wheel Covers	$306.00
Interior Upgrade from Police Interior Package (center console added, full-vehicle cloth seating, carpet flooring)-Not street appearance-still has spotlamp and standard wheels	$264.00

Optional Deductions

Driver Side-Mounted Spotlight	$478.00
Distance from Dealership to SFM Delivery Point	$12.00
Header-Mounted Switch Controlled High Intensity Map Light (Law Enforcement Dome Light)	Standard Equipment

Delivery Information

Distance from Dealership to SFM Delivery Point	12
Amount of Base Price Allocated to Delivery to SFM	$18.00
Price Per Mile Contractor May Charge	$1.50

AMCHAR WHOLESALE INC.
WWW.AMCHAR.COM 800-333-0698

Quotation

Date: 1/28/2021
Quotation #: 202101JMS016

Corporate Address:
100 Airpark Drive
Rochester, NY 14624
Mobile: 843.670.2484

Number of days Quote is Valid: 30
Quotation valid until: 2/27/2021

Quotation For: Isle of Palms PD
Contact Name: Sgt. D. Ambas
Email: dambas@iop.net
Phone: (843) 886.6522

Prepared by: Jose Santiago (JMS)
Email: jose.santiago@amchar.com

SC State Contract #: 4400018431

SALESPERSON	CUSTOMER ID	SHIP DATE	SHIP VIA	F.O.B. POINT	TERMS
JMS	I66522			Your Dept	N30

QUANTITY	DESCRIPTION	UNIT PRICE	DISCOUNT	AMOUNT
35	GLOGLAWPA455S302AB: GLOCK G45 GEN 5 HGA 9MM 4.0 IN BBL AMG BOLD BLACK 3 17RD MAGS 5 LB TRIGGER FRONT SERRATIONS	$428.50		$14,997.50
	TRADES			

	GLOCK 22/23/27 TRADES - Upon receipt of the used Glock 22/23/27 handguns the agency will be issued a credit of $280.00 per gun traded. The total credit amount will be determined by the final number of trades received.	
	All weapons must come with 3 magazines or there will be a $10.00 charge per missing magazine. All weapons must be in factory working order and have no rust unless previously stated and agreed to by AmChar.	

SUB TOTAL	$14,997.50
SHIPPING	
TAX	$1,199.80
TOTAL	$16,197.30

All Quotes subject to factory price stability and may change without notice. Prices quoted are contingent to signed acceptance of this quotation

To accept this quotation, sign here:

Amchar Law Enforcement Sales – Firearms Trade In Policy

Effective Date 5/13/15

As part of our continued effort to assist Law Enforcement Departments in managing their budgets, Amchar Law Enforcement is pleased to provide trade in credit on used firearms and accessories to be applied towards the purchase of new product. Terms and conditions of trade in goods are as follows:

- Department/Agency must specify make, model and age of firearms.
- Firearms must in good working order, free of any mechanical defect and in condition appropriate for its age. Firearms must include all magazines and other accessories as specified in the quote. Weapons must also be rust free unless previously agreed upon by Amchar.
- Trade ins will be valued at the amount in the official written Amchar quote. Amchar will not honor any verbal or side agreements.
- Department/Agency should call their sales representative to make arrangements for trade ins to be returned to Amchar.
- Department/Agency is responsible for paying difference between value of new purchases and value of trades per terms of the invoice – typically 30 days after receipt of goods.
- Department/Agency must arrange for trade in product to be delivered to Amchar within 60 days of receipt of new product. After 60 days, Department/Agency is responsible for payment in full less credit for trades already received.
- After 60 days Amchar will purchase the balance of the used guns at the agreed upon trade in price for up to 1 year after delivery of new guns. Payment for used guns may be done via check or in the form of credit on account, at the discretion of the Department/Agency.